

Postras East Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817; Phone: 407-723-5900

<http://poitrasedcdd.com/>

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, June 20, 2023, 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 May 9, 2023, Board of Supervisors' Meeting**

Business Matters

- 2. **Discussion of Construction Committee Member Vacancy**
- 3. **Consideration of Non-Ad Valorem Assessment Administration Agreement with Orange County Property Appraiser**
- 4. **Review and Acceptance of Fiscal Year 2022 Audit**
- 5. **Consideration of Acquisition Items for Luminary Phase 1A and 1B Improvements and Pearson Avenue Phase 1**
 - a. **Ratification of Acquisition**
 - b. **Consideration of Promissory Note**
- 6. **Consideration of Resolution 2023-11, Promissory Note Tender Resolution**
 - a. **Tender of Promissory Note Letter from TDCP**
- 7. **Presentation of Public Facilities Report**
- 8. **Ratification of Operation and Maintenance Expenditures Paid in May 2023 in an amount totaling \$35,778.00**
- 9. **Ratification of Requisition Nos. 2020-235 – 2020-246 Paid in May 2023 in an amount totaling \$784,939.32**
- 10. **Recommendation of Work Authorization/Proposed Services (*if applicable*)**
- 11. **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 May 9, 2023,
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, May 9, 2023, at 4:00 p.m. at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd, Orlando, FL 32827.

Present:

Rob Adams	Vice Chairman
Frank Paris	Assistant Secretary
Brent Schademan	Assistant Secretary
Julie Salvo	Assistant Secretary

Also attending:

Jennifer Walden	PFM	
Lynne Mullins	PFM	(via phone)
Verona Griffith	PFM	(via phone)
Tucker Mackie	Kutak Rock	
Ryan Dugan	Kutak Rock	(via phone)
Jeffrey Newton	Donald W. McIntosh Associates	
Larry Kaufmann	Construction Supervisor	(via phone)
Matt McDermott	Construction Committee Member	
Katie Harmer	Berman	
Samantha Sharenow	Berman	

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Walden called for public comments. She noted there were no public comments.

THIRD ORDER OF BUSINESS

**Consideration of the Minutes of the
April 18, 2023, Board of Supervisors'
Meeting**

The Board reviewed the minutes of the April 18, 2023, Board of Supervisors' Meeting.

On motion by Mr. Schademan, seconded by Mr. Paris, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Minutes of the April 18, 2023, Board of Supervisors' Meeting.

FOURTH ORDER OF BUSINESS

**Letter from Supervisor of Elections –
Orange County**

Ms. Walden stated every year District staff is required to state on the record the number of registered voters, and as of April 15, 2023, the District has 309 registered voters. The District has now met one of the two thresholds for transitioning over to the General Election and the second threshold will be met next year, so two of the seats will be moving over to the General Election next year.

FIFTH ORDER OF BUSINESS

Discussion of Construction Committee Members

Mr. Kaufmann stated the Construction Committee currently consists of himself, Chris Wilson and Matt McDermott. The Developer has asked the Board to consider reconfiguring the committee to five individuals instead of three. The Developer's recommendation with Board approval would be Dan Young, Drew Dawson, Chris Wilson, Matt McDermott and Larry Kaufmann. Mr. Kaufmann added that at the June 15, 2023, Construction Committee Meeting he will be resigning. Ms. Walden noted the sister Districts approved adding the two seats for Dan Young and Drew Dawson.

On motion by Mr. Schademan, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved adding two seats to the Construction Committee and appointed Dan Young and Drew Dawson.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2023-10, Approving a Preliminary Budget for Fiscal Year 2024 and Setting a Public Hearing Date

Ms. Walden stated the proposed budgets are included as exhibits to the Resolution. There are several projects that have been recently completed or are reaching the end of their landscape warranty maintenance period, which is causing a large increase in the budget. This means that assessments will be increasing as well, increasing in the range of \$150.00 - \$520.00 per lot. The District will go through the assessment process and send out mailed notices.

Ms. Walden noted the Myrtle Creek Improvement District Board has offered to switch times for the August meeting. So, District staff is recommending August 15, 2023, at 5:30 p.m. at the Dockside location to be able to accommodate residents who wish to attend.

On motion by Mr. Schademan, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved Resolution 2023-10, Approving a Preliminary Budget for Fiscal Year 2024 and Setting a Public Hearing Date for August 15, 2023, at 5:30 p.m. at 13615 Sachs Avenue, Orlando, Florida 32827.

SEVENTH ORDER OF BUSINESS

Ratification of Operation and Maintenance Expenditures Paid in April 2023 in an amount totaling \$65,625.79

Ms. Walden stated these expenditures have been approved and need to be ratified.

On motion by Mr. Schademan, seconded by Mr. Paris, with all in favor, the Board of Supervisors for the Poitras East Community Development District ratified the Operation and Maintenance Expenditures paid in April 2023 in an amount totaling \$65,625.79.

EIGHTH ORDER OF BUSINESS

Ratification of Requisition Nos. 2023-009 – 2023-017 Paid in April 2023 in an amount totaling \$1,707,689.48

Ms. Walden stated these items have been approved and need to be ratified.

On motion by Mr. Adams, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Poitras East Community Development District ratified Requisition Nos. 2023-009 – 2023-017 Paid in April 2023 in an amount totaling \$1,707,689.48.

NINTH ORDER OF BUSINESS

Recommendation of Work Authorization/Proposed Services

Mr. Kaufmann stated there is a proposal from Donald W. McIntosh Associates for the design, permitting and construction services for Lift Station G. The Board previously approved a Work Authorization for evaluating the location and capacity of that lift station, and now District staff would like to proceed with the actual building of the lift station. The proposal is in the amount of \$89,140.00.

On motion by Mr. Adams, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Work Authorization with Donald. W. McIntosh Associates, Inc. for \$89,140.00 to build Lift Station G.

TENTH ORDER OF BUSINESS

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

Ms. Walden stated through April, the District has expenses of just under \$207,000.00 versus an overall budget of \$412,000.00. So, the District has spent about 50% of the adopted budget.

ELEVENTH ORDER OF BUSINESS

Staff Reports

District Counsel –

Ms. Mackie stated the Florida Legislature adopted a very specific bill for ethics training. Consistent with other public officers within the state of Florida, Special District Supervisors will now be required to complete four hours of annual training on ethics requirements. Additional information will be provided by our firm on how to obtain the hours.

District Manager –

Ms. Walden noted that the Board meetings are going back to the third Tuesday of the month. The next meeting is scheduled for Tuesday, June 20, 2023.

Ms. Walden noted District staff has started the RFP process for landscaping. District staff put the notice out in the newspaper and sent the RFP to 18 different landscaping vendors. The mandatory preproposal conference is on Friday, and proposers won't be able to send in a bid unless they attend the virtual meeting. District staff will be working through that process and then open the bids at the beginning of June.

District Engineer –

Mr. Newton reviewed the Construction Contract Status Memorandum (Minutes Exhibit A).

For Master Infrastructure Phase 1A, Phase 1B, and Pearson Avenue Phase 1, these projects have been completed, and acquisition by the District is ongoing.

For Narcoossee/Luminary Traffic Signal, District staff has reached a resolution and it's just a matter of Florida Industrial Electric moving the ped poles.

For Master Infrastructure Phase 1C & Centerline Drive Segment F, the District Engineer is working on the close out of this project and is hoping to get a Certificate of Completion in the next few weeks.

For Master Infrastructure Phase 1D, this project is closing out its contract. There is a change order for reconciliation of the Owner Direct Purchase Materials, Change Order No. 16 in the deductive amount of \$611,959.54.

On motion by Mr. Paris, seconded by Mr. Adams, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the action items of the May 9, 2023, Construction Contract Status memorandum, which amounts to approval of Change Order No. 16 in the deductive amount of \$611,959.54 for Owner Direct Purchase Materials.

Construction Supervisor –

No report.

Landscape Supervisor –

Mr. McDermott stated last weekend there was a pretty good wind blowing in the area. On Selten Way and Pearson Avenue, a few trees fell over, so the crews came out and stood them back up. The crews are requesting \$1,300.00 for those services. He asked the Board if that amount could be paid out of contingency from the O&M or if it can or should be paid from the construction funding since they are currently still under warranty. Ms. Mackie replied that Mr. Dawson should be asked how to handle since a BAN draw would need to be considered.

Irrigation Supervisor –

No report.

TWELFTH ORDER OF BUSINESS

Supervisor Requests

There were no Supervisor requests.

THIRTEENTH ORDER OF BUSINESS

Adjournment

On motion by Mr. Adams, seconded by Mr. Schademan, with all in favor, the May 9, 2023, Meeting of the Board of Supervisors for the Poitras East Community Development District was adjourned.

Secretary / Assistant Secretary

Chair / Vice Chair

Minutes Exhibit A



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

MEMORANDUM

DATE: May 9, 2023
TO: Poitras East Community Development District
Board of Supervisors
FROM: Donald W. McIntosh Associates, Inc.
District Engineer
RE: Construction Contract Status

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

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

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

LAND PLANNERS

Construction Status: The project has been completed. Acquisition of improvements by the District is ongoing.

SURVEYORS

Narcoossee/Luminary Traffic Signal – The New Florida Industrial Electric

Construction Status: The Contractor and signal consultant are continuing to coordinate with Orange County regarding the pedestrian push buttons. This issue is not holding up any work of the District or the Developer. The Contractor has been informed that retainage will not be released until the issue is fully resolved.



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

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

Construction Status: The project has been completed. Acquisition of improvements by the District is ongoing.

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

2200 Park Ave. North

Construction Status: Both projects are substantially complete, with as built drawings submitted to the City for review and approval. Final close-out is in process.

Winter Park, FL

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

32789-2355

Recommended Motion: None.

Fax 407-644-8318

407-644-4068

F:\Proj2017\17170\ENGadmin\C\ec330 Construction Memo 05-09-23.docx



Memorandum

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

May 9, 2023

Page 2

Master Infrastructure Phase 1D – Jr. Davis Construction Company

Construction Status: The project has been completed. Contract closeout is underway, including ODP reconciliation pending receipt of additional information from the contractor.

Change Order (C.O.) Status: Change Order No. 16 for Owner Direct Purchase Materials (Core & Main, Old Castle, Rinker, and World Electric) in the deductive amount of (\$611,959.54).

Recommended Motion: Approval of Change Order No. 16 in the deductive amount of (\$611,959.54).

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

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

Construction Status: The project has been completed. Acquisition of improvements by the District is ongoing.

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

Thank you.

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

**Poitras East Community Development District
Master Infrastructure Phase 1C and Centerline Drive Segment F
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
			300			\$ 8,105,537.19			
1	4/6/2022	Hardscape - Roundabouts and Retaining Wall	0	\$ 133,966.67	Approved	\$ 8,239,503.86	4/19/2022	4/19/2022	Tavistock approved 5/4/22
2	4/13/2022	Increase in Cost to Procure 16" PVC Force Main from FEI	0	\$ 69,162.54	Approved	\$ 8,308,666.40	4/19/2022	4/19/2022	Tavistock approved 5/4/22
3	5/16/2022	Landscaping & Irrigation for Phase 1C (including 12 months of maintenance)	120	\$ 2,348,776.51	Approved	\$ 10,657,442.91	5/17/2022	5/17/2022	
4	6/20/2022	Diesel Fuel Price Adjustment through May 2022		\$ 19,807.62	Approved	\$ 10,677,250.53	6/21/2022	6/21/2022	
6	8/10/2022	Phase 1C Truck Apron Pavers	30	\$ 160,500.00	Approved	\$ 10,837,750.53	8/16/2022	8/16/2022	
7	8/10/2022	Segment F Landscape & Irrigation	49	\$ 337,107.02	Approved	\$ 11,174,857.55	8/16/2022	8/15/2022	
8	8/12/2022	Remove 12 months of landscape/irrigation maintenance	0	\$ (243,187.92)	Approved	\$ 10,931,669.63	8/16/2022	8/16/2022	
9	11/4/2022	Hurricane Ian Additional Work	0	\$ 3,729.00	Approved	\$ 10,935,398.63	11/15/2022	11/15/2022	
10	11/14/2022	Diesel Fuel Price Adjustment - June through September 2022	0	\$ 24,259.08	Approved	\$ 10,959,657.71	11/15/2022	11/15/2022	
5	7/15/2022	Master Infrastructure Phase 1C and Segment F Plan Changes	90	\$ 1,165,512.09	Approved	\$ 12,125,169.80	7/19/2022	11/15/2022	Previously approved NTE \$1,368,270.55 pending Engineers Review
11	1/10/2023	Master Infrastructure Phase 1C and Segment F Additional Cost for Trails	0	\$ 1,057,784.46	Approved	\$ 13,182,954.26	1/17/2023	1/17/2023	
12	2/16/2023	Asphalt Price Escallations	0	\$ 85,799.14	Approved	\$ 13,268,753.40	2/21/2023	2/21/2023	
13	2/16/2023	LAMN Trail Modifications at Concrete Box Culvert from Asphalt to Concrete	0	\$ 6,075.00	Approved	\$ 13,274,828.40	2/21/2023	2/21/2023	
14	2/16/2023	Segment E Electrical Extension	0	\$ 401,376.94	Approved	\$ 13,676,205.34	2/21/2023	2/21/2023	
15	3/14/2023	Reduced Screen Wall and Add Relaimed Point of Connection	0	\$ 3,103.73	Approved	\$ 13,679,309.07	3/21/2023	3/21/2023	
16	3/14/2023	Diesel Fuel Price Adjustment - October 2022 through March 2023; Autoflush for Segment C, Added Sod and Grading, Segment E Asphalt Repair	0	\$ 85,888.27	Approved	\$ 13,765,197.34	3/21/2023	3/21/2023	
Days to Substantial Completion			589	Revised Contract Amount		\$ 13,765,197.34			
Days to Contract Completion			619						
NOC Date			7/19/2021						
Substantial Completion Date			2/28/2023						
Contract Completion Date			3/30/2023						

**Postras 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
			245			\$ 2,900,282.54			
1	7/19/2021	Material Price Escalations	0	\$ 154,671.13	Approved	\$ 3,054,953.67	7/20/2021	7/20/2021	
2	8/16/2021	Rerouting of existing mainline irrigation pipe around the work area	0	\$ 7,651.23	Approved	\$ 3,062,604.90	8/17/2021	8/17/2021	
3	10/22/2021	Segmental Block Retaining Wall Add Cost Color	0	\$ 14,898.00	Approved	\$ 3,077,502.90	11/16/2021	11/16/2021	
4	10/22/2021	Mainline Irrigation Valve Relocation	0	\$ 9,174.00	Approved	\$ 3,086,676.90	11/16/2021	11/16/2021	
5	12/13/2021	Additional Retaining Wall	0	\$ 24,039.07	Approved	\$ 3,110,715.97	1/18/2022	1/18/2022	
6	12/13/2021	Additional Work Public Parking Lot and MOT Plan Revision	56	\$ 46,190.00	Approved	\$ 3,156,905.97	1/18/2022	1/18/2022	
7	4/5/2022	Hardscape - Roundabouts and Retaining Wall	0	\$ 177,466.67	Approved	\$ 3,334,372.64	4/19/2022	4/19/2022	Tavistock approved 5/4/22
8	4/18/2022	Landscape	120	\$ 643,619.95	Approved	\$ 3,977,992.59	4/19/2022	4/19/2022	Tavistock approved 5/4/22
9	6/20/2022	LAMN Sellen Way Phase 1D Trails	0	\$ 267,006.75	Approved	\$ 4,244,999.34	6/21/2022	6/21/2022	
10	6/20/2022	Diesel Fuel Price Adjustment through May 2022	0	\$ 6,240.10	Approved	\$ 4,251,239.44	6/21/2022	6/21/2022	
11	8/10/2022	Phase 1D Truck Apron Pavers	30	\$ 188,200.00	Approved	\$ 4,439,439.44	8/16/2022	8/16/2022	
12	9/14/2022	Deduct Monthly Landscape Maintenance and Irrigation Inspection	0	\$ (28,560.00)	Approved	\$ 4,410,879.44	10/18/2022	10/18/2022	
13	11/4/2022	Hurricane Ian A Preparation and Repairs	0	\$ 15,424.00	Approved	\$ 4,426,303.44	11/15/2022	11/15/2022	
14	11/9/2022	Diesel Fuel Price Adjustment - June through September 2022	0	\$ 3,881.02	Approved	\$ 4,430,184.46	11/15/2022	11/15/2022	
15	1/12/2023	Add Sod Beyond Landscape Plan Limits	0	\$ 56,624.83	Approved	\$ 4,486,809.29	1/17/2023	1/17/2023	
16	4/24/2023	Owner Direct Purchase - Core & Main, Old Castle, Rinker (Ika Forterra), World Electric	0	\$ (611,959.54)	Pending	\$ 3,874,849.75	5/9/2023		
Days to Substantial Completion			451	Revised Contract Amount		\$ 3,874,849.75			
Days to Contract Completion			481						
NOC Date			7/19/2021						
Substantial Completion Date			10/13/2022						
Contract Completion Date			11/12/2022						

Postras East Community Development District
CONTRACT CHANGE ORDER

Change Order No. 16

Project: Master Infrastructure Phase 1D

Date 4/24/2023

Engineer: Donald W. McIntosh Associates, Inc.

Contractor: Jr. Davis Construction Company, Inc.

ITEM NO.	WORK PERFORMED	DESCRIPTION OF CHANGE	AMOUNT + / (-)
1	Owner Direct Purchase Core & Main PO 1D-4 (\$275,635.68 + \$16,538.14 tax + \$148.68 surtax)	DEDUCT	\$ (292,322.50)
2	Owner Direct Purchase Old Castle PO 1D-1 (\$39,514.00 + \$2,370.84 tax + \$87.35 surtax)	DEDUCT	\$ (41,972.19)
3	Owner Direct Purchase Rinker (fka Forterra) PO 1D-3 (\$133,435.32 + \$8,006.12 tax + \$383.85 surtax)	DEDUCT	\$ (141,825.29)
4	Owner Direct Purchase World Electric PO 1D-2 (\$127,974.13 + \$7,678.45 tax + \$186.98 surtax)	DEDUCT	\$ (135,839.56)

Net Change Order Amount \$ (611,959.54)

Contract Amount Prior to Change Order \$ 4,486,809.29

Revised Contract Amount \$ 3,874,849.75

COMMENTS:

See attached backup.

Acceptable To:


Jr. Davis Construction Company, Inc.

Date:

4/26/23

bk

Approved By:

Postras East Community Development District

Date:

Postras Phase 1D

Core & Main

Total Purchase Order Minus Remaining Amount	\$	275,635.68
State Sales Tax (6%)	\$	16,538.14
Local Surtax on Invoices Over \$5,000 (5 invoices)	\$	125.00
Local Surtax on Invoices Under \$5,000 (2 invoices)	\$	23.68
Total ODP Deductive Change Order	\$	292,322.50

Old Castle

Total Purchase Order Minus Remaining Amount	\$	39,514.00
State Sales Tax (6%)	\$	2,370.84
Local Surtax on Invoices Over \$5,000 (3 invoices)	\$	75.00
Local Surtax on Invoices Under \$5,000 (1 invoice)	\$	12.35
Total ODP Deductive Change Order	\$	41,972.19

Fortera (Rinker)

Total Purchase Order Minus Remaining Amount	\$	133,435.32
State Sales Tax (6%)	\$	8,006.12
Local Surtax on Invoices Over \$5,000 (7 invoices)	\$	175.00
Local Surtax on Invoices Under \$5,000 (10 invoices)	\$	208.85
Total ODP Deductive Change Order	\$	141,825.29

World Electric

Total Purchase Order Minus Remaining Amount	\$	127,974.13
State Sales Tax (6%)	\$	7,678.45
Local Surtax on Invoices Over \$5,000 (6 invoices)	\$	150.00
Local Surtax on Invoices Under \$5,000 (3 invoices)	\$	36.98
Total ODP Deductive Change Order	\$	135,839.56

Total Phase 1D ODP Deductive Change Orders	\$	611,959.54
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Vendor Letterhead

January 6, 2023

Poitras East Community Development District
c/o Donald W. McIntosh Associates, Inc.
Attn: Tarek Fahmy
2200 Park Avenue North
Winter Park, FL 32789

Re Project: Poitras East Master Infrastructure Phase 1D
Subject: ODP – Vendor Reconciliation
Vendor: Core & Main
PO No: PO No. 4, dated July 7, 2021

Dear Sir/Madam:

The Poitras East Community Development District issued a vendor purchase order to Core & Main on 7/7/2021 in the amount of 275,665.78.

The amount invoiced, billed and payments against this Purchase Order total \$275,635.68. There are no outstanding invoices against this Purchase Order as of 1/6/2023. No further invoices will be submitted and this purchase order can be closed for the amount of **\$275,635.68.**

PO Amount:	\$275,665.78
Invoiced Amount:	\$275,635.68
Paid Amount:	\$275,635.68
PO Balance:	\$ 30.10
Unpaid Amount	\$ 0.00

Core & Main

Sincerely,

Shannon Smith

Print Name Shannon Smith

Title Credit Manager

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.

NAME: Randy Rush

ADDRESS: 590 Ferguson Dr. Orlando, FL 32805

TELEPHONE NUMBER: 407-949-7131 (office), 407-295-1545 (cell)

2. Manufacturer or brand, model or specification number of the item.

Sleeves, Forcemain, 20" Plug Valve - see attached quote #1796910

3. Quantity needed as estimated by CONTRACTOR. see attached

4. The price quoted by the supplier for the construction materials identified above.

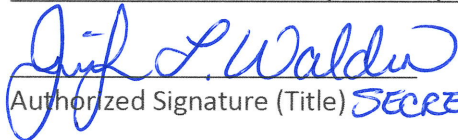
\$ 275,665.78

5. The sales tax associated with the price quote. \$ 16,564.94 (6% sales & \$25 surtax)

6. Shipping and handling insurance cost. \$ included

7. Delivery dates as established by CONTRACTOR. as needed

OWNER: Poitras East Community Development District


Authorized Signature (Title) SECRETARY

July 7, 2021
Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup
Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com,
O=Jr Davis Construction Company, Inc.,
CN=Chad Widup
Date: 2021.06.30 06:26:52-04'00'

Authorized Signature (Title)

Operations Manager

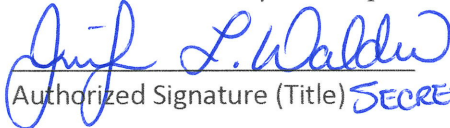
Date

PURCHASE ORDER No. ID-4

1. **SEE ATTACHED PURCHASE REQUISITION REQUEST FORM DATED** July 7, 2021.
2. Poitras East Community Development District State of Florida sales tax exemption certificate number: 85-8017631464C-9.

Poitras East Community Development District is the Purchaser of the construction materials purchased pursuant to this Purchase Order. Supplier shall provide for the required shipping and handling insurance cost for delivery of the construction materials by the delivery date specified in this Purchase Order.

OWNER: Poitras Community Development District


Authorized Signature (Title) SECRETARY

July 7, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com, O=Jr
Davis Construction Company, Inc., CN=Chad
Widup
Date: 2021.06.30 06:27:13-04'00'

Authorized Signature (Title)

Operations Manager

Date

CERTIFICATE OF ENTITLEMENT

The undersigned authorized representative of Poitras East Community Development District (hereinafter "Governmental Entity"), Florida Consumer's Certificate of Exemption Number 85-8017631464C-9, affirms that the tangible personal property purchased pursuant to Purchase Order Number ID-4 from Core & Main (Vendor) on or after July 7, 2021 (date) will be incorporated into or become a part of a public facility as part of a public works contract pursuant to contract # N/A with Jr. Davis Construction Company, Inc. (Name of Contractor) for the construction of Poitras East Master Infrastructure 1D.

Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C.:

You must initial each of the following requirements.

- JW 1. The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works.
- JW 2. The vendor's invoice will be issued directly to Governmental Entity.
- JW 3. Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.
- JW 4. Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.
- JW 5. Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor until such time as it is incorporated into the Work, as defined by the Construction Contract identified above.

Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C., Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony. Under the penalties of perjury, I declare that I have read the foregoing Certificate of Entitlement and the facts stated in it are true.


Signature of Authorized Representative

SECRETARY
Title

Postras East Community Development District July 7, 2021

Purchaser's Name (Print or Type) Date

Federal Employer Identification Number: 36-4910399

Telephone Number: 407-723-5900

You must attach a copy of the Purchase Order to this Certificate of Entitlement. Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records.



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8017631464C-9	10/17/2018	10/31/2023	MUNICIPAL GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

POITRAS EAST COMMUNITY DEVELOPMENT DISTR
ICT
12051 CORPORATE BLVD
ORLANDO FL 32817-1450

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.



Bid Proposal for POITRAS EAST INFRASTRUCTURE PH. 1D ODP

CUSTOMER	Poitras East Community Devel	Job POITRAS EAST INFRASTRUCTURE PH. 1D ODP ORLANDO, FL Engineer: DONALD W. MCINTOSH Bid Date: 06/12/2021 Bid #: 1860322
	Sales Representative Randy Rush (M) 407-949-7131 (T) 407-295-1545 (F) 407-291-2006 Randy.Rush@coreandmain.com	Core & Main 590 Ferguson Dr Orlando, FL 32805 (T) 407-291-1545
CONTACT		
NOTES	DATE ON PLANS: 01/26/21 SPEC AUTHORITY: ORLANDO SEWER, OUC WATER	



Bid Proposal for POITRAS EAST INFRASTRUCTURE PH. 1D ODP

Poitras East Community Devel
Job Location: ORLANDO, FL
Engineer: DONALD W. MCINTOSH
Bid Date: 06/12/2021
Core & Main 1860322

Core & Main
 590 Ferguson Dr
 Orlando, FL 32805
Phone: 407-291-1545
Fax: 407-291-2006

Seq#	Qty	Description	Units	Price	Ext Price
DUE TO CURRENT SUPPLY CHAIN DISRUPTIONS, MATERIALS ARE SUBJECT TO PRICING AT TIME OF SHIPMENT. MATERIAL AVAILABILITY AND TIMELINESS OF SHIPMENTS CANNOT BE GUARANTEED. THIS TERM SUPERSEDES ALL OTHER CONTRACTUAL PROVISIONS.					
10		SLEEVES			
20		TYPE I1			
30	875	2 PVC SCH40 PIPE SWB 20'	FT	1.47	1,286.25
40	136	2 PVC SCH40 SW CAP 447-020	EA	0.70	95.20
50	136	4 PVC SCH40 SW CAP 447-040	EA	5.00	680.00
60	875	4 PVC SCH40 PIPE SWB 20'	FT	4.06	3,552.50
80		TYPE I2			
90	860	6 PVC SCH40 PIPE SWB 20'	FT	7.60	6,536.00
100	128	6 PVC S40 SW CAP 447-060	EA	11.65	1,491.20
120		TYPE I3			
130	189	3 PVC SCH40 PIPE PE 20'	FT	1.72	325.08
140	14	3 PVC SCH40 SW CAP 447-030	EA	2.15	30.10
TOTAL SLEEVES					13,996.33
160		FORCEMAIN			
170		PIPE			
180	2051	20 C900 DR18 PVC PIPE (G) GRN 20' PC235	FT	122.60	251,452.60
190	35	20 STAR 1120C PVC RESTRAINER C900 PIPE TO PIPE-PRC1120	EA	0.00	0.00
210		FITTINGS			
220	1	20 MJ L/P SLV C153 P401 IMP	EA	0.00	0.00
230	16	20 MJ 11-1/4 C153 P401 IMP	EA	0.00	0.00
240	2	20 MJ 22-1/2 C153 P401 IMP	EA	0.00	0.00
250	2	20 MJ 90 C153 P401 IMP	EA	0.00	0.00
260	8	20 MJ 45 C153 P401 IMP	EA	0.00	0.00
270	56	20 PVC 4020P STARGRIP RESTR(I) W/ACC C900-PVCPK4020N	EA	0.00	0.00
TOTAL PIPE					251,452.60
290		20" PLUG VALVE-1			
300	1	20 MJ DEZ PLUG VLV W/GEAR&NUT	EA	10,216.85	10,216.85
310	1	562-S VLV BOX LESS LID	EA	0.00	0.00
320	1	LOCKING VALVE BOX LID M/SEWER IMP	EA	0.00	0.00
330	1	BOX LOK K1 10" & > CLOW VLV ONLY	EA	0.00	0.00
340	1	3 BRONZE VALVE MARKER	EA	0.00	0.00
350	2	20 PVC 4020P STARGRIP RESTR(I) W/ACC C900-PVCPK4020	EA	0.00	0.00
TOTAL 20" PLUG VALVE					10,216.85



Bid Proposal for POITRAS EAST INFRASTRUCTURE PH. 1D ODP

Bid #: 1860322

Seq#	Qty	Description	Units	Price	Ext Price
TOTAL FORCEMAIN					261,669.45
Sub Total					275,665.78
Tax					0.00
Total					275,665.78

Branch Terms:

UNLESS OTHERWISE SPECIFIED HEREIN, PRICES QUOTED ARE VALID IF ACCEPTED BY CUSTOMER AND PRODUCTS ARE RELEASED BY CUSTOMER FOR MANUFACTURE WITHIN THIRTY (30) CALENDAR DAYS FROM THE DATE OF THIS QUOTATION. CORE & MAIN LP RESERVES THE RIGHT TO INCREASE PRICES UPON THIRTY (30) CALENDAR DAYS' NOTICE TO ADDRESS FACTORS, INCLUDING BUT NOT LIMITED TO, GOVERNMENT REGULATIONS, TARIFFS, TRANSPORTATION, FUEL AND RAW MATERIAL COSTS. DELIVERY WILL COMMENCE BASED UPON MANUFACTURER LEAD TIMES. ANY MATERIAL DELIVERIES DELAYED BEYOND MANUFACTURER LEAD TIMES MAY BE SUBJECT TO PRICE INCREASES AND/OR APPLICABLE STORAGE FEES. THIS BID PROPOSAL IS CONTINGENT UPON BUYER'S ACCEPTANCE OF SELLER'S TERMS AND CONDITIONS OF SALE, AS MODIFIED FROM TIME TO TIME, WHICH CAN BE FOUND AT: <https://coreandmain.com/TandC/>

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Core & Main LP

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

- ☐ Individual/sole proprietor or single-member LLC
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶
☐ C Corporation
☐ S Corporation
☒ Partnership
☐ Trust/estate
☐ Other (see instructions) ▶

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

1830 Craig Park Court

6 City, state, and ZIP code

St. Louis, MO 63146

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

				-					
--	--	--	--	---	--	--	--	--	--

or

Employer identification number

0	3	-	0	5	5	0	8	8	7
---	---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign
Here

Signature of
U.S. person ▶

Stacy Gamby

Date ▶

8.23.17

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



726 W Taft Vineland Rd
Orlando FL 32824

oldcastleinfrastructure.com

January 6, 2023

Poitras East Community Development District
c/o Donald W. McIntosh Associates, Inc.
Attn: Tarek Fahmy
2200 Park Avenue North
Winter Park, FL 32789

Re Project: Poitras East Master Infrastructure Phase 1D
Subject: ODP – Vendor Reconciliation
Vendor: Oldcastle Infrastructure
PO No: PO No. 1, dated June 28, 2021

Dear Sir/Madam:

The Poitras East Community Development District issued a vendor purchase order to Oldcastle Infrastructure on 6/28/2021 in the amount of \$39,514.00.

The amount invoiced, billed and payments against this Purchase Order total \$39,514.00. There are no outstanding invoices against this Purchase Order as of 1/6/2023. No further invoices will be submitted and this purchase order can be closed for the amount of \$39,514.00

PO Amount:	\$39,514.00
Invoiced Amount:	\$39,514.00
Paid Amount:	\$39,514.00
PO Balance:	\$ 0.00
Unpaid Amount	\$ 0.00

Oldcastle Infrastructure

Sincerely,

Print Name Shari L. Noriega

Title FL Reg. Acctg. Mgr.

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.

NAME: George Colay

ADDRESS: 600 W Taft-Vineland Road, Orlando, FL 32824

TELEPHONE NUMBER: 407-855-7580 & 407-851-4829 Fax

2. Manufacturer or brand, model or specification number of the item.

10' x 16' x 4' Manhole – OUC Portion – See attached quote #S137198-2

3. Quantity needed as estimated by CONTRACTOR. See Attached

4. The price quoted by the supplier for the construction materials identified above.

\$39,514.00

5. The sales tax associated with the price quote. \$2,395.84 (6% sales & \$25 surtax)

6. Shipping and handling insurance cost. \$ Included

7. Delivery dates as established by CONTRACTOR. As Needed

OWNER: Poitras East Community Development District



Authorized Signature (Title)

June 28, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com, O="JR
Davis Construction Company, Inc.", CN=Chad
Widup
Date: 2021.06.30 06:25:57-04'00'

Authorized Signature (Title)

Operations Manager

Date

PURCHASE ORDER No. 1D-1

1. SEE ATTACHED PURCHASE REQUISITION REQUEST FORM DATED June 28, 2021.
2. Poitras East Community Development District State of Florida sales tax exemption certificate number: 85-8017631464C-9.

Poitras East Community Development District is the Purchaser of the construction materials purchased pursuant to this Purchase Order. Supplier shall provide for the required shipping and handling insurance cost for delivery of the construction materials by the delivery date specified in this Purchase Order.

OWNER: Poitras East Community Development District



Authorized Signature (Title)

June 28, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Authorized Signature (Title)

Operations Manager

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com,
O="Jr Davis COstruction Company, Inc.",
CN=Chad Widup
Date: 2021.06.30 06:25:44-04'00'




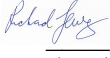

Date

CERTIFICATE OF ENTITLEMENT

The undersigned authorized representative of Poitras East Community Development District (hereinafter "Governmental Entity"), Florida Consumer's Certificate of Exemption Number **85-8017631464C-9**, affirms that the tangible personal property purchased pursuant to Purchase Order Number **1D-1** from **Oldcastle Infrastructure** (Vendor) on or after **June 28, 2021** (date) will be incorporated into or become a part of a public facility as part of a public works contract pursuant to contract # **N/A** with **Jr. Davis Construction Company, Inc.** (Name of Contractor) for the construction of **Poitras East Master Infrastructure Phase 1D**.

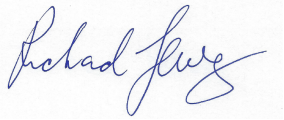
Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C.:

You must initial each of the following requirements.

-  1. The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works.
-  2. The vendor's invoice will be issued directly to Governmental Entity.
-  3. Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.
-  4. Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.
-  5. Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor until such time as it is incorporated into the Work, as defined by the Construction Contract identified above.

Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C., Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony. Under the penalties of perjury, I declare that I have read the foregoing Certificate of Entitlement and the facts stated in it are true.



Signature of Authorized Representative

Chairman
Title

Poitras East Community Development District

Purchaser's Name (Print or Type)

June 28, 2021

Date

Federal Employer Identification Number: **36-4910399**

Telephone Number: **407-723-5900**

You must attach a copy of the Purchase Order to this Certificate of Entitlement. Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records.



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8017631464C-9	10/17/2018	10/31/2023	MUNICIPAL GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

POITRAS EAST COMMUNITY DEVELOPMENT DISTR
ICT
12051 CORPORATE BLVD
ORLANDO FL 32817-1450

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Contract & Proposal

Quote No.: S137198-2

690 W TAFT VINELAND RD
ORLANDO, FL 32824 8007Telephone : 407-855-7580
Fax: 407-851-4829

oldcastleinfrastructure.com

Quote To .: Poitras East Community Development District
12051 CORPORATE BLVD
ORLANDO, FL 32817 1450**Ship To** .: Poitras 1-D
TBD
Saint Cloud, FL 34771**Reference :****Contact:****Phone:**

Order No	Date	Customer No	Terms	Cash discount	Delivery terms	Quote valid for:
S137198	6/18/2021	005386	Net 30 Days		FOB Job Site	30 days

Group: 1

Qty	Unit	Item	Description	Mark	Unit price	Amount
2.00	Ea	3999540	10'x16'x4' Manhole Bottom OUC		19,757.00	39,514.00
2.00	Ea	3999640	10'x16'x4' Manhole Top OUC			
2.00	Ea	8648000	648 Ring Only			
2.00	Ea	8000336	Y Cover OUC			
16.00	Ea	5507056	Conseal Sealant 1" x 14.5'rolls CS-102 8/cs			
2.00	Ea	3536420	Collar 42" DIA X 20"			

All products and services listed on this Quotation are provided under the Standard Terms and Conditions located at <https://oldcastleinfrastructure.com/customer-support/terms-conditions/material-sales/>

QUOTATION TOTAL US 39,514.00

IMPORTANT: This proposal is based on standard terms and conditions. Items and quantities shown are the basis for the quotation, and we are not responsible for any discrepancies between this list and actual items or quantities.

(Accepted by)

Sales Person: George Golay

Telephone: 689-213-1262

(Position)

(Date)

By: _____

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

OLDCASTLE INFRASTRUCTURE, INC.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

7000 CENTRAL PARKWAY, SUITE 800

6 City, state, and ZIP code

ATLANTA, GA 30328

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - ____

or

Employer identification number

9 1 - 0 7 8 2 1 3 8

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

[Signature]

Date ►

4/26/2019

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



13100 NW 118 Avenue
Miami, FL 33178
305-822-8191
800-654-9376

April 12, 2023

Postras East Community Development District
c/o Donald W. McIntosh Associates, Inc.
Attn: Tarek Fahmy
2200 Park Avenue North
Winter Park, FL 32789

Re Project: Postras East Master Infrastructure Phase 1D
Subject: ODP – Vendor Reconciliation
Vendor: Forterra Pipe & Precast, LLC dba Rinker Materials
PO No: PO No. 3, dated July 7, 2021

Dear Sir/Madam:

The Postras East Community Development District issued a vendor purchase order to Forterra Pipe & Precast on 7/7/2021 in the amount of 134,540.14.

The amount invoiced, billed and payments against this Purchase Order total \$133,435.32. There are no outstanding invoices against this Purchase Order as of 3/9/2023. No further invoices will be submitted and this purchase order can be closed for the amount of \$133,435.32.

PO Amount:	\$134,540.14
Invoiced Amount:	\$133,435.32
Paid Amount:	\$133,435.32
PO Balance:	\$ 1,104.82
Unpaid Amount	\$ 0.00

Forterra Pipe & Precast, LLC dba Rinker Materials

Sincerely,



Veronica Alfonso
Credit Manager

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.

NAME: Travis Jordan and Jennifer Molina

ADDRESS: 840 West Ave. DeLand, FL 32720

TELEPHONE NUMBER: 386-734-6228(office), 386-337-3930(cell), 386-490-9835(Jenn)

2. Manufacturer or brand, model or specification number of the item.

Storm structures and RCP - See attached quote # PRJ0134312

3. Quantity needed as estimated by CONTRACTOR. See attached

4. The price quoted by the supplier for the construction materials identified above.

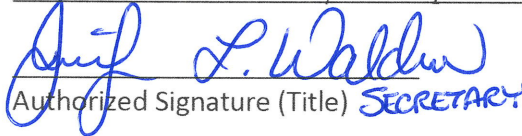
\$ 134,540.14

5. The sales tax associated with the price quote. \$ 8,097.40 (6% Sales & \$25 Surtax)

6. Shipping and handling insurance cost. \$ Included

7. Delivery dates as established by CONTRACTOR. As needed

OWNER: Poitras East Community Development District


Authorized Signature (Title) SECRETARY

July 7, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com, O=Jr Davis
Construction Company, Inc., CN=Chad Widup
Date: 2021.06.30 06:26:33-04'00'

Authorized Signature (Title)

Operations Manager

Date

PURCHASE ORDER No. 1D-3

1. **SEE ATTACHED PURCHASE REQUISITION REQUEST FORM DATED** July 7, 2021.
2. Poitras East Community Development District State of Florida sales tax exemption certificate number: 85-8017631464C-9.

Poitras East Community Development District is the Purchaser of the construction materials purchased pursuant to this Purchase Order. Supplier shall provide for the required shipping and handling insurance cost for delivery of the construction materials by the delivery date specified in this Purchase Order.

OWNER: Poitras East Community Development District


Authorized Signature (Title) **SECRETARY**

July 7, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com, O=JR Davis
Construction Company, Inc., CN=Chad Widup
Date: 2021.06.30 06:26:17-04'00'

Authorized Signature (Title)

Operations Manager

Date

CERTIFICATE OF ENTITLEMENT

The undersigned authorized representative of Poitras East Community Development District (hereinafter "Governmental Entity"), Florida Consumer's Certificate of Exemption Number 85-8017631464C-9, affirms that the tangible personal property purchased pursuant to Purchase Order Number 1D-3 from Forterra Pipe & Precast (Vendor) on or after July 7, 2021 (date) will be incorporated into or become a part of a public facility as part of a public works contract pursuant to contract # N/A with Jr. Davis Construction Company, Inc. (Name of Contractor) for the construction of Poitras East Master Infrastructure 1D.

Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C.:

You must initial each of the following requirements.

- JW 1. The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works.
- JW 2. The vendor's invoice will be issued directly to Governmental Entity.
- JW 3. Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.
- JW 4. Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.
- JW 5. Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor until such time as it is incorporated into the Work, as defined by the Construction Contract identified above.

Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C., Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony. Under the penalties of perjury, I declare that I have read the foregoing Certificate of Entitlement and the facts stated in it are true.

Jeff L. Walden
Signature of Authorized Representative

SECRETARY
Title

Postras East Community Development District

July 7, 2021

Purchaser's Name (Print or Type)

Date

Federal Employer Identification Number: 36-4910399

Telephone Number: 407-723-5900

You must attach a copy of the Purchase Order to this Certificate of Entitlement. Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records.



Date June 14, 2021
Quote No. PRJ0134312
Project Poitras East Community Development
 Dist
 Orlando, FL
 ORANGE County

Bid Date 03/04/2021
Plan Date 2/22/2021
Engineer Donald W. McIntosh Associates, Inc

Contractor

We are pleased to quote the following on the above project. Prices are committed on this project only and are subject to change after 30 days from bid date.

Storm Structures

Description	Quantity	Unit Price	Ext Price
(38) (\$50,819.74)			
4' x 4' FDOT Type 6 Inlet (6" wall, 8" base) With: 8" Slab Top, P6 Top, USF 5160-6310 F&G (I-108, I-113)	2 EA	\$2,478.76	\$4,957.52
48" Diameter FDOT Type 5 Inlet (5" wall, 8" base) With: P5 Top, USF 5160-6310 F&G (I-201, I-202)	2 EA	\$1,727.92	\$3,455.84
48" Diameter FDOT Type 6 Inlet (5" wall, 8" base) With: P6 Top, USF 5160-6310 F&G (I-109, I-114, I-119, I-204, I-205, I-209)	6 EA	\$2,478.76	\$14,872.56
48" Diameter (5" wall, 8" base) With: 24" Eccentric Cone Top, USF 170-E R&C (DM-112, DM-115, DM-116, DM-117, DM-203, DM-208, DM-210, DM-211, I-A8)	9 EA	\$1,539.00	\$13,851.00
60" Diameter (6" wall, 8" base) With: 24" Concentric Cone Top, USF 170-E R&C (DM-103, DM-105, DM-107, DM-110)	4 EA	\$1,539.00	\$6,156.00
72" Diameter FDOT Type 6 Inlet (7" wall, 8" base) With: 8" Slab Top, P6 Top, USF 5160-6310 F&G (I-118)	1 EA	\$2,478.76	\$2,478.76
Gutter Inlet V Box (6" wall, 6" base) With: Eyebolts & Chains, USF 6657 Grate (I-212)	1 EA	\$2,211.80	\$2,211.80
Inlet C Box (6" wall, 6" base) With: Eyebolts & Chains, USF 6212 Grate (I-206, I-213)	2 EA	\$1,418.12	\$2,836.24

Storm Quote Total \$50,819.68

Reinforced Concrete Pipe

Pieces	Unit	Total Feet	Description	Class	Unit Price	Total Price
17	8.0	136.0	15" Round Reinforced Concrete Pipe, Profile Gasket	III	\$13.81	\$1,878.16
45	8.0	360.0	18" Round Reinforced Concrete Pipe, Profile Gasket	III	\$18.09	\$6,512.40
114	8.0	912.0	30" Round Reinforced Concrete Pipe, Profile Gasket	III	\$41.12	\$37,501.44
85	8.0	680.0	36" Round Reinforced Concrete Pipe, Profile Gasket	III	\$55.63	\$37,828.40
RC Pipe Total						\$83,720.40

Notes

Ramnek is available for storm structures at \$75/box quantity as required.

Quote Total \$134,540.14

Subject to State, County & Local Taxes.

F.O.B.: Jobsite.

Above prices based on truckload quantities.

Terms: Net 30 Subject to State, County & Local Taxes.

F.O.B.: Jobsite. Above prices based on truckload quantities.

Ram Nek Available \$75 per box as needed.

Travis A Jordon

Office: (386) 734-6228

Cell: (386) 337-3930

TERMS AND CONDITIONS OF SALE

Any sale of goods is subject to the Limited Warranty and Remedies set forth below and Forterra's other General terms and Conditions of Sale. Any contrary provision in any purchase order or other document of customer is rejected.

Unless otherwise agreed upon, custom items will be billed in full 60 days after manufacture; these items will be discarded after 90 days at an additional 20% disposal fee.

LIMITED WARRANTY AND REMEDIES

Forterra warrants that, at the time of delivery, the goods sold will conform to the applicable specifications set forth in the Quotation, Acknowledgement of Order, or other sales document signed by Forterra. **FORTERRA MAKES NO OTHER WARRANTY, EXPRESS OR IMPLIED, AND ALL OTHER WARRANTIES, INCLUDING IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, ARE DISCLAIMED.** If the goods fail to conform, at time of delivery, to this limited warranty, Buyer's sole and exclusive remedy and Forterra's entire liability will be, at Forterra's election, (i) the repair or replacement by Forterra within a reasonable time of the non-conforming goods, f.o.b. Forterra's plant, or (ii) the refund of the price paid for the non-conforming goods, and in either case only if Forterra receives written notice of the defect or non-conformance within 30 days of the date of delivery of the non-conforming goods. **FORTERRA WILL NOT BE LIABLE FOR SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES.** Forterra's liability, whether under contract, in tort or otherwise shall not in any event exceed the price of the goods or portion of such goods on which such liability is based, and Buyer waives any claim for amounts in excess of that amount.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

FORTERRA PIPE & PRECAST, LLC

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) **5**

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

PO BOX 842481

6 City, state, and ZIP code

DALLAS, TX 75284-2481

7 List account number(s) here (optional)

Requester's name and address (optional)

Print or type.
See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

- -

or

Employer identification number

5 4 - 0 1 7 9 2 1 0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

1-9-2020

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

January 12, 2023

Poitras East Community Development District
c/o Donald W. McIntosh Associates, Inc.
Attn: Tarek Fahmy
2200 Park Avenue North
Winter Park, FL 32789

Re Project: Poitras East Master Infrastructure Phase 1D
Subject: ODP – Vendor Reconciliation
Vendor: World Electric
PO No: PO No. 2, dated June 28, 2021

Dear Sir/Madam:

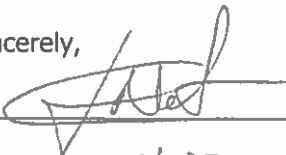
The Poitras East Community Development District issued a vendor purchase order to World Electric on 6/28/2021 in the amount of \$132,638.08.

The amount invoiced, billed and payments against this Purchase Order total \$127,974.13. There are no outstanding invoices against this Purchase Order as of 1/12/2023. No further invoices will be submitted and this purchase order can be closed for the amount of \$127,974.13

PO Amount:	\$132,638.08
Invoiced Amount:	\$127,974.13
Paid Amount:	\$127,974.13
PO Balance:	\$ 4,663.95
Unpaid Amount	\$ 0.00

World Electric

Sincerely,



Print Name NESTOR CHICA

Title BRANCH MANAGER

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.

NAME: Jeff Blandford and Terry Haynes

ADDRESS: 500 E. Donnegan Ave., Kissimmee, FL 34744-1928

TELEPHONE NUMBER: 407-343-7800 (office) 407-572-0165 (Terry)

2. Manufacturer or brand, model or specification number of the item.

OUC Electrical Conduit – See attached quote #S044451720 dated 5/25/21

3. Quantity needed as estimated by CONTRACTOR. See Attached

4. The price quoted by the supplier for the construction materials identified above.

\$132,638.08

5. The sales tax associated with the price quote. \$7,983.20 (6% sales & \$25 surtax)

6. Shipping and handling insurance cost. \$ Included

7. Delivery dates as established by CONTRACTOR. As Needed

OWNER: Poitras East Community Development District



Authorized Signature (Title)

June 28, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com,
O="Jr Davis Construction Company, Inc.",
CN=Chad Widup
Date: 2021.06.30 06:24:57-04'00'

Authorized Signature (Title)

Operations Manager

Date

PURCHASE ORDER No. 1D-2

1. SEE ATTACHED PURCHASE REQUISITION REQUEST FORM DATED June 28, 2021.
2. Poitras East Community Development District State of Florida sales tax exemption certificate number: 85-8017631464C-9 .

Poitras East Community Development District is the Purchaser of the construction materials purchased pursuant to this Purchase Order. Supplier shall provide for the required shipping and handling insurance cost for delivery of the construction materials by the delivery date specified in this Purchase Order.

OWNER: Poitras East Community Development District



Authorized Signature (Title)

June 28, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@j-davis.com, O="JR
Davis Construction Company, Inc.", CN=Chad Widup
Date: 2021.06.30 06:25:15-04'00'

Authorized Signature (Title)

Date






Operations Manager

CERTIFICATE OF ENTITLEMENT

The undersigned authorized representative of Poitras East Community Development District (hereinafter "Governmental Entity"), Florida Consumer's Certificate of Exemption Number **85-8017631464C-9**, affirms that the tangible personal property purchased pursuant to Purchase Order Number **1D-2** from **World Electric Supply, Inc.** (Vendor) on or after **June 28, 2021** (date) will be incorporated into or become a part of a public facility as part of a public works contract pursuant to contract # **N/A** with **Jr. Davis Construction Company, Inc.** (Name of Contractor) for the construction of **Poitras East Master Infrastructure Phase 1D**.

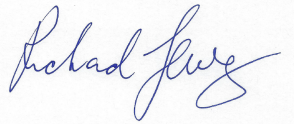
Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C.:

You must initial each of the following requirements.

-  1. The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works.
-  2. The vendor's invoice will be issued directly to Governmental Entity.
-  3. Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.
-  4. Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.
-  5. Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor until such time as it is incorporated into the Work, as defined by the Construction Contract identified above.

Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C., Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony. Under the penalties of perjury, I declare that I have read the foregoing Certificate of Entitlement and the facts stated in it are true.



Signature of Authorized Representative

Chairman

Title

Poitras East Community Development District

Purchaser's Name (Print or Type)

June 28, 2021

Date

Federal Employer Identification Number: **36-4910399**

Telephone Number: **407-723-5900**

You must attach a copy of the Purchase Order to this Certificate of Entitlement. Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records.



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8017631464C-9	10/17/2018	10/31/2023	MUNICIPAL GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

POITRAS EAST COMMUNITY DEVELOPMENT DISTR
ICT
12051 CORPORATE BLVD
ORLANDO FL 32817-1450

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.



A Sonepar Company

WORLD ELECTRIC SUPPLY, INC.
500 E DONEGAN AVENUE
KISSIMMEE, FL 34744-1928
407-343-7800 Fax 407-343-0047

jeff.blandford@worldelectricssupply.com

QUOTE TO:

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
 C/O JR DAVIS CONSTRUCTION
 12051 CORPORATE BLVD
 ORLANDO, FL 32817-1450

SHIP TO:

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
 C/O JR DAVIS CONSTRUCTION
 12051 CORPORATE BLVD
 ORLANDO, FL 32817-1450

Quotation

QUOTE DATE	QUOTE NUMBER
05/25/21	S044451720
PAGE NO.	
1 of 2	

CUSTOMER NUMBER		CUSTOMER ORDER NUMBER		JOB NAME		QUOTED TO	
171318		POITRAS 1-D					
SALESPERSON		SHIP VIA		FREIGHT ALLOWED		EXPIRATION DATE	
JEFF BLANDFORD		BID		No		11:59pm ET 06/24/21	
ORDER QTY	UPC	DESCRIPTION		UNIT PRICE	U	EXT PRICE	
3290ft	98006006006	PVC 200P 2IN SCH40 PVC CONDUIT A		218.500	c	7188.65	
1000ft	98006006006	PVC 200P 2IN SCH40 PVC CONDUIT E		218.500	c	2185.00	
14ea	S1393100008	HIL CHA132418S01-11 HANDHOLE 13X24X18 TIER 8 LOGO OUC ELECTRIC G		125.000	e	1750.00	
9ea	S1393100008	HIL CHA132418S01-11 HANDHOLE 13X24X18 TIER 8 LOGO OUC ELECTRIC F		125.000	e	1125.00	
1100ft	98006006008	PVC 300P 3IN SCH40 PVC PIPE B		455.000	c	5005.00	
8ea	98002000168	GEL 300G90 3IN 90D GAL ELB 3 IN 90DEG GALV ELBOW B		38.845	e	310.76	
12ea	98002000174	GEL 600G90 6IN 90D GAL ELB 6 IN 90DEG GALV ELBOW C		275.000	e	3300.00	
12ea	98006006176	PVCFIT 600P CA 6 IN PVC COND CAP C		2201.733	c	264.21	
5000ft	98010069793	WIC. BARE 4/0 STR19 SD MR Cuts: 5 @ 1000 ft. C & D		6680.143	m	33400.72	

*** Continued on Next Page ***



A Sonepar Company

WORLD ELECTRIC SUPPLY, INC.
500 E DONEGAN AVENUE
KISSIMMEE, FL 34744-1928
407-343-7800 Fax 407-343-0047

jeff.blandford@worldelectricsupply.com

QUOTE TO:
 JR DAVIS CONSTRUCTION COMPANY INC
 210 HANGAR RD
 KISSIMMEE, FL 34741-4534

Quotation

QUOTE DATE	QUOTE NUMBER
05/25/21	S044451720
PAGE NO.	
2 of 2	

SHIP TO:
 JR DAVIS CONSTRUCTION COMPANY
 POITRAS EAST COMMUNITY DEV DIS
 SAINT CLOUD, FL 34772

CUSTOMER NUMBER		CUSTOMER ORDER NUMBER		JOB NAME		QUOTED TO		
171318		POITRAS 1-D						
SALESPERSON		SHIP VIA		FREIGHT ALLOWED		EXPIRATION DATE		
JEFF BLANDFORD		BID		No		11:59pm ET 06/24/21		
ORDER QTY	UPC	DESCRIPTION				UNIT PRICE	U	EXT PRICE
1ea	78325031340	IDEAL 31-340 6500FT 200LB PULL LINE A				34.790	e	34.79
1ea	78325031340	IDEAL 31-340 6500FT 200LB PULL LINE B				34.790	e	34.79
1ea	78325031340	IDEAL 31-340 6500FT 200LB PULL LINE C				34.790	e	34.79
2ea	78325031340	IDEAL 31-340 6500FT 200LB PULL LINE D				34.790	e	69.58
1ea	78325031340	IDEAL 31-340 6500FT 200LB PULL LINE E				34.790	e	34.79
3150ft	98006006014	PVC 600P 6IN SCH40 PVC PIPE C				1025.000	c	32287.50
4450ft	98006006014	PVC 600P 6IN SCH40 PVC PIPE D				1025.000	c	45612.50

TERMS & CONDITIONS

OUR PRODUCTS AND SERVICES ARE SUBJECT TO, AND GOVERNED EXCLUSIVELY BY, OUR TERMS AND CONDITIONS OF SALE, WHICH ARE INCORPORATED HEREIN AND AVAILABLE AT www.worldelectricsupply.com/terms. ADDITIONAL OR CONFLICTING TERMS ARE REJECTED, VOID, AND OF NO FORCE OR EFFECT. WIRE & PIPE PRICES ARE ONLY GOOD FOR THE CURRENT DAY.

Subtotal	132638.08
S&H CHGS	0.00
Sales Tax	0.00
Amount Due	132638.08

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. World Electric Supply		
2 Business name/disregarded entity name, if different from above		
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ►	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
5 Address (number, street, and apt. or suite no.) See instructions. 569 Stuart Lane	Requester's name and address (optional)	
6 City, state, and ZIP code Jacksonville, FL 32254		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-				-	
or								
Employer identification number								
5	1		-	0	3	8	9	5
							8	2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ► **3-25-21**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

**Poitras East Community Development District
Pearson Avenue Phase 2
Change Order Log
Jr. Davis Construction Company**

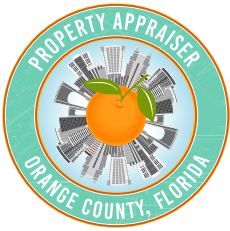
C.O. #	Date	Description of Revision	Additional Days	Amount	Status	New Contract Amount Original Contract Date	To Board	Approval Date	Notes
			150			\$ 2,235,434.97			
1	6/20/2022	Diesel Fuel Price Adjustment through May 2022	0	\$ 6,962.48	Approved	\$ 2,242,397.45	6/21/2022	6/21/2022	
2	8/10/2022	Install Split Conduit to Protect Sprint Fiber at Boggy Creek Tie-In	0	\$ 9,853.92	Approved	\$ 2,252,251.37	8/16/2022	8/16/2022	
3	11/4/2022	Hurricane Ian Additional Work	0	\$ 6,224.00	Approved	\$ 2,258,475.37	11/15/2022	11/15/2022	
4	11/4/2022	Additional Time Request Total 28 Days for Hurricane Impacts and Reallocate Resources to Expedite Completion of Phase 1D and Pearson Ph 1	28	\$ -	Approved	\$ 2,258,475.37	11/15/2022	11/15/2022	
5	11/4/2022	Diesel Fuel Price Adjustment - June through September 2022	0	\$ 20,940.53	Approved	\$ 2,279,415.90	11/15/2022	11/15/2022	
6	2/16/2023	Added Sod Beyond ROW	0	\$ 41,642.10	Approved	\$ 2,321,058.00	2/21/2023	2/21/2023	
7	4/12/2023	Unused Funds - Final Reconciliation Credit	0	\$ (11,592.00)	Approved	\$ 2,309,466.00	4/18/2023	4/18/2023	Ratified
Days to Substantial Completion			178	Revised Contract Amount		\$ 2,309,466.00			
Days to Contract Completion			208						
NOC Date			5/9/2022						
Substantial Completion Date			11/3/2022						
Contract Completion Date			12/3/2022						

Postras East Community Development District

Discussion of Construction Committee Member Vacancy

Poitras East Community Development District

**Non-Ad Valorem Assessment
Administration Agreement with
Orange County Property Appraiser**



NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 31 day of May 2023 between **AMY MERCADO** as Orange County Property Appraiser (Property Appraiser) and, **Poitras East CDD** (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2023.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.
2. The Property Appraiser agrees to perform the following service for the Taxing Authority:
 - A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2023 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.
 - B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.
 - C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.
 - D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.
 - E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.
 - F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.

3. Taxing Authority agrees to perform the following acts in connection with this agreement:
 - A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non- ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and any other applicable Florida statute, and carry out its responsibilities under said sections.
 - B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar for Implementation of Non-Ad Valorem Assessment Roll.
 - C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.
 - D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.
4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date and accurate data concerning its boundaries, proposed assessments, and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the district's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.
5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming, or any other associated costs.
6. On 1st day of October of each applicable year, the administrative fee will be invoiced to the Taxing Authority equivalent to **\$0** per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.
7. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar for Implementation of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.
8. This agreement constitutes the entire agreement between the parties and can only be modified in writing and signed by both parties.
9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.
10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Poitras East CDD
Lynne Mullins
PFM Group Consulting LLC
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817
mullinsl@pfm.com
(407)723-5900

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(407) 836-5353

11. TERMINATION. This Agreement may be terminated by either party upon written notice. Property Appraiser will perform no further work after the written termination notice is received.
12. TERM. This Agreement shall continue until such time as either party terminates the Agreement pursuant to Paragraph 11, above.
13. GOVERNING LAW; VENUE. This Agreement shall be governed by the laws of the State of Florida. Any action to interpret or enforce any provision of this Agreement shall be brought in the State and Federal courts for Orange County, Florida.

ORANGE COUNTY PROPERTY APPRAISER

Signed _____
AMY MERCADO, MBA

Date _____

POITRAS EAST CDD

Name _____

Signed _____

Date _____

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

On or about April 1st, Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

June 1

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.
- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

August 4

- The Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

August 24

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions, or deletions to the non-ad valorem assessment roll since the TRIM notices.

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.
- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.

Postras East Community Development District

Fiscal Year 2022 Audit

**POITRAS EAST
COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Poitras East Community Development District
Orlando, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Poitras East Community Development District, Orlando, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 8, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Poitras East Community Development District, Orlando, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$4,459,745).
- The change in the District's total net position in comparison with the prior fiscal year was (\$2,595,367), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported a combined ending fund balance deficit of (\$962,788), a decrease of (\$587,952) in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for deposits and prepaid items, restricted for debt service, assigned for subsequent year's expenditures. The remainder is unassigned fund balance which is available for spending at the District's discretion in the general fund of \$174,346 and a deficit unassigned fund balance in the capital projects fund of (\$2,444,278).

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: **1)** government-wide financial statements, **2)** fund financial statements, and **3)** notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

1) Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

2) Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

2) Fund Financial Statements (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

3) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2022	2021
Assets, excluding capital assets	\$ 1,503,599	\$ 365,713
Capital assets, net of depreciation	14,693,624	2,194,421
Total assets	16,197,223	2,560,134
Liabilities, excluding long-term liabilities	2,700,508	790,009
Long-term liabilities	17,956,460	3,634,503
Total liabilities	20,656,968	4,424,512
Net position		
Net investment in capital assets	(3,262,836)	(365,855)
Restricted for debt service	1,004,572	-
Restricted for capital projects	-	22,459
Unrestricted	(2,201,481)	(1,520,982)
Total net position	\$ (4,459,745)	\$ (1,864,378)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The District's net position decreased during the most recent fiscal year. The majority of the decrease was due to the conveyance of infrastructure improvements to other entities for ownership and maintenance and interest expense on Bond Anticipation Notes issued in the prior fiscal year.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2022	2021
Revenues:		
Program revenues:		
Charges for services	\$ 364,691	\$ 149,504
Operating grants and contributions	106	24
Capital grants and contributions	52	-
General revenues:		
Unrestricted interest earnings	79	339
Total revenues	364,928	149,867
Expenses:		
General government	105,989	120,126
Maintenance and operations	58,947	6,481
Conveyance of assets	2,390,795	1,507,098
Interest	404,564	68,269
Total expenses	2,960,295	1,701,974
Change in net position	(2,595,367)	(1,552,107)
Net position - beginning	(1,864,378)	(312,271)
Net position - ending	\$ (4,459,745)	\$ (1,864,378)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$2,960,295. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments in the current fiscal year and Developer contributions in the prior fiscal year. Program revenue increased in the current fiscal year due to assessments for operations. In the current year, expenses increased primarily due to more conveyance of infrastructure improvements to other entities for ownership and maintenance and higher interest expense on Bond Anticipation Notes.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$14,707,512 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$13,888 has been taken, which resulted in a net book value of \$14,693,624. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$15,407,095 in Bond Anticipation Notes (BAN) outstanding for its governmental activities. During the current fiscal year, the District made additional draws on the BAN of \$11,772,592. At September 30, 2022, the District also had five promissory notes totaling \$2,549,365 that were issued during the current fiscal year for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the construction of infrastructure and general operations and maintenance of the District will increase as the District is being built out.

Subsequent to fiscal year end, the District issued \$24,655,000 of Series 2023 Bonds, consisting of multiple term bonds with due dates ranging from May 1, 2028 - May 1, 2052 and fixed interest rates ranging from 4.0% to 5.25%. The Bonds were issued to repay the Series 2020 BAN and to finance the acquisition and construction of certain improvements for the benefit of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Poitras East Community Development District's Finance Department at 3501 Quadrangle Blvd., Suite 270, Orlando, Florida, 32817.

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 247,918
Interest receivable	41
Deposits and prepaid expenses	16,951
Restricted assets:	
Cash	1,238,689
Capital assets:	
Nondepreciable	14,413,072
Depreciable, net	<u>280,552</u>
Total assets	<u>16,197,223</u>
 LIABILITIES	
Accounts payable and accrued expenses	1,992,828
Retainage payable	473,559
Accrued interest payable	234,121
Non-current liabilities:	
Due in more than one year	<u>17,956,460</u>
Total liabilities	<u>20,656,968</u>
 NET POSITION	
Net investment in capital assets	(3,262,836)
Restricted for debt service	1,004,572
Unrestricted	<u>(2,201,481)</u>
Total net position	<u>\$ (4,459,745)</u>

See notes to the financial statements

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 105,989	\$ 105,989	\$ -	\$ -	\$ -
Maintenance and operations	58,947	258,702	-	52	199,807
Interest on long-term debt	404,564	-	106	-	(404,458)
Conveyance of infrastructure	2,390,795	-	-	-	(2,390,795)
Total governmental activities	2,960,295	364,691	106	52	(2,595,446)
General revenues:					
Investment earnings					79
Total general revenues					79
					(2,595,367)
					(1,864,378)
					<u>\$ (4,459,745)</u>

See notes to the financial statements

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	247,918	\$ 1,238,689	\$ -	\$ 1,486,607
Interest receivable	-	4	37	41
Deposits and prepaid items	16,951	-	-	16,951
Total assets	<u>\$ 264,869</u>	<u>\$ 1,238,693</u>	<u>\$ 37</u>	<u>\$ 1,503,599</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 22,072	\$ -	1,970,756	\$ 1,992,828
Retainage Payable	-	-	473,559	473,559
Total liabilities	<u>22,072</u>	<u>-</u>	<u>2,444,315</u>	<u>2,466,387</u>
Fund balances:				
Nonspendable:				
Deposits and prepaid items	16,951	-	-	16,951
Restricted for:				
Debt service	-	1,238,693	-	1,238,693
Subsequent year's expenditures	51,500	-	-	51,500
Unassigned	174,346	-	(2,444,278)	(2,269,932)
Total fund balances	<u>242,797</u>	<u>1,238,693</u>	<u>(2,444,278)</u>	<u>(962,788)</u>
Total liabilities and fund balances	<u>\$ 264,869</u>	<u>\$ 1,238,693</u>	<u>\$ 37</u>	<u>\$ 1,503,599</u>

See notes to the financial statements

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Fund balance - governmental funds \$ (962,788)

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	14,707,512	
Accumulated depreciation	<u>(13,888)</u>	14,693,624

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(234,121)	
Promissory notes payable	(2,549,365)	
Bond anticipation note payable	<u>(15,407,095)</u>	<u>(18,190,581)</u>

Net position of governmental activities		<u><u>\$ (4,459,745)</u></u>
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See notes to the financial statements

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	364,691	\$ -	\$ -	\$ 364,691
Interest income	79	106	52	237
Total revenues	364,770	106	52	364,928
EXPENDITURES				
Current:				
General government	105,989	-	-	105,989
Maintenance and operations	51,540	-	-	51,540
Debt service:				
Interest	-	219,903	-	219,903
Capital outlay	-	-	14,897,405	14,897,405
Total expenditures	157,529	219,903	14,897,405	15,274,837
Excess (deficiency) of revenues over (under) expenditures	207,241	(219,797)	(14,897,353)	(14,909,909)
OTHER FINANCING SOURCES (USES)				
Bond Anticipation Note (BAN) proceeds	-	1,161,710	10,610,882	11,772,592
Promissory notes proceeds	-	-	2,549,365	2,549,365
Total other financing sources (uses)	-	1,161,710	13,160,247	14,321,957
Net change in fund balances	207,241	941,913	(1,737,106)	(587,952)
Fund balances - beginning	35,556	296,780	(707,172)	(374,836)
Fund balances - ending	\$ 242,797	\$ 1,238,693	\$ (2,444,278)	\$ (962,788)

See notes to the financial statements

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$ (587,952)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	14,897,405
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(14,321,957)
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.	(7,407)
Conveyances of infrastructure improvements to other governments of previously capitalized capital assets is recorded as an expense in the statement of activities.	(2,390,795)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>(184,661)</u>
Change in net position of governmental activities	<u><u>\$ (2,595,367)</u></u>

See notes to the financial statements

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Poitras East Community Development District ("District") was created on July 9, 2018 by Ordinance 2018-38 of the City of Orlando, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2022, all of the Board members are affiliated with TDCP, LLC, (Developer).

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to debt covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvements other than buildings	25-40

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer, except for money market accounts in the trusts accounts in the debt service fund. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

At September 30, 2022, the District had no investments.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 1,906,462	\$ 14,897,405	\$ 2,390,795	\$ 14,413,072
Total capital assets, not being depreciated	1,906,462	14,897,405	2,390,795	14,413,072
Capital assets, being depreciated				
Improvements other than buildings	294,440	-	-	294,440
Total capital assets, being depreciated	294,440	-	-	294,440
Less accumulated depreciation for:				
Improvements other than buildings	6,481	7,407	-	13,888
Total accumulated depreciation	6,481	7,407	-	13,888
Total capital assets, being depreciated, net	287,959	(7,407)	-	280,552
Governmental activities capital assets, net	\$ 2,194,421	\$ 14,889,998	\$ 2,390,795	\$ 14,693,624

The total projected cost of the capital improvement project (CIP) for the District has been estimated at approximately \$53.8 million. The infrastructure will include major transportation roadway improvements, potable water and wastewater systems, storm water drainage system improvements, and recreational facilities. The initial phase of the CIP (the Series 2023 Project) is estimated to cost \$38.9 million and primarily includes (a) the extension of Luminary Boulevard to its current terminus at the roundabout at Centerline Drive, (b) the segment of Centerline Drive extending north from the roundabout at Luminary Boulevard, (c) the extension of Selten Way south from Laureate Boulevard to Luminary Boulevard, and (d) the extension of Pearson Avenue from Luminary Boulevard to Boggy Creek Road. Work on the Series 2023 Project is underway. The remainder of the Series 2023 Project not previously funded with proceeds of the Series 2020 BAN or funded with proceeds of the Series 2023 Bonds or a future Series of Bonds is anticipated to be funded with proceeds from the Master Developer. In addition, upon completion, certain improvements are to be conveyed to other governments for ownership and maintenance.

The District has an acquisition and Advance Funding Agreement with the Developer. Pursuant to that agreement, during the current fiscal year, the District acquired \$2,549,365 in infrastructure asset from the Developer through the issuance of promissory notes – see Note 6 for additional details.

During the current fiscal year the District recognized conveyance of asset expense of \$2,390,795, as these improvements were conveyed to other entities for ownership and maintenance responsibilities.

Depreciation expense was charged to maintenance function/program.

NOTE 6 – LONG-TERM LIABILITIES

Bond Anticipation Notes, Series 2020

In July 2020, the District obtained a Bond Anticipation Draw Note in an amount not to exceed \$25 million with a fixed interest rate of 4.25%. The note was issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is due semiannually on each May 1 and November 1 and also includes a .25% unused fee for that portion of the available funds not utilized at the end of the period. Principal on the Series 2020 Note is due on maturity, which is approximately 4 years from the date of closing.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Bond Anticipation Notes, Series 2020 (Continued)

During the current fiscal year, the District made draws on the Note totaling \$11,772,592.

The Note Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Promissory Notes

In fiscal year 2022 the District issued several zero interest promissory notes to the Developer in exchange for acquisitions in accordance with an acquisition and advanced funding agreement dated September 10, 2020. The Notes will be due and payable in one installment 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 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.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Direct borrowings:					
Bond Anticipation Notes:					
Series 2020	\$ 3,634,503	\$ 11,772,592	\$ -	\$ 15,407,095	\$ -
Subtotal	3,634,503	11,772,592	-	15,407,095	-
Promissory Notes:					
Luminary Boulevard Phase 1C	-	1,071,850	-	1,071,850	-
Luminary Boulevard Phase 1D	-	239,020	-	239,020	-
Pearson Phase 2	-	225,505	-	225,505	-
Phase 1B Forcemain Acquisition	-	356,524	-	356,524	-
Parcel N-3 Street A and LS-C	-	-	-	-	-
Wastewater	-	656,466	-	656,466	-
Subtotal	-	2,549,365	-	2,549,365	-
Total	\$ 3,634,503	\$ 14,321,957	\$ -	\$ 17,956,460	\$ -

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ -	\$ 654,802	\$ 654,802
2024	15,407,095	654,802	16,061,897
Total	\$ 15,407,095	\$ 1,309,604	\$ 16,716,699

NOTE 7 – DEFICIT FUND EQUITY

At September 30, 2022, the District has a deficit fund balance in the capital projects fund of (\$2,444,278). The deficit will be eliminated in the subsequent period through the issuance of Bonds.

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 9 – CONCENTRATION

A significant portion of the District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

As of September 30, 2022, the District had open contracts for various construction projects. The contracts totaled approximately \$16.35 million, of which approximately \$7.32 million was uncompleted at September 30, 2022.

NOTE 12 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 12 – SUBSEQUENT EVENTS

Bond Issuance

Subsequent to fiscal year end, the District issued \$24,655,000 of Series 2023 Bonds, consisting of multiple term bonds with due dates ranging from May 1, 2028 - May 1, 2052 and fixed interest rates ranging from 4.0% to 5.25%. The Bonds were issued to repay the Series 2020 BAN and to finance the acquisition and construction of certain improvements for the benefit of the District.

BAN Payments

Subsequent to fiscal year end, the District reduced the outstanding balance of the Series 2020 BAN to zero through the issuance of the Series 2023 Bonds.

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 361,225	\$ 364,691	\$ 3,466
Interest	-	79	79
Total revenues	<u>361,225</u>	<u>364,770</u>	<u>3,545</u>
EXPENDITURES			
Current:			
General government	137,325	105,989	31,336
Maintenance and operations	223,900	51,540	172,360
Total expenditures	<u>361,225</u>	<u>157,529</u>	<u>203,696</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	207,241	<u>\$ 207,241</u>
 Fund balance - beginning		<u>35,556</u>	
 Fund balance - ending		<u>\$ 242,797</u>	

See notes to required supplementary information

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	0
Number of independent contractors compensated in September 2022	3
Employee compensation for FYE 9/30/2022 (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2022	\$87,445
Construction projects to begin on or after October 1; (\$65K)	
Pearson Avenue Phase 2	\$2,279,416
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2022	Not applicable
Ad valorem taxes collected FYE 9/30/2022	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate for FYE 9/30/2022	Operations and maintenance - Range from \$223.34-\$558.36
	Debt service - \$0.00
Special assessments collected FYE 9/30/2022	\$364,692
Outstanding Bonds:	
Series 2020 BAN, due May 1, 2024,	see Note 6 beginning on page 18 for details



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

To the Board of Supervisors
Poitras East Community Development District
Orlando, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Poitras East Community Development District, Orlando, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 8, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 8, 2023



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Poitras East Community Development District
Orlando, Florida

We have examined Poitras East Community Development District, Orlando, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Poitras East Community Development District, Orlando, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 8, 2023



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Poitras East Community Development District
Orlando

Report on the Financial Statements

We have audited the accompanying basic financial statements of Poitras East Community Development District, Orlando, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 8, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated September 30, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Poitras East Community Development District, Orlando, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 8, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

Postras East Community Development District

**Acquisition Items for Luminary Phase 1A and 1B
Improvements and Pearson Avenue Phase 1**

Postras East Community Development District

Acquisition

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

DEVELOPER LETTER

April 5, 2023

Board of Supervisors
Poitras East Community Development District
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817


RE: Acquisition of Remainder of Poitras East Master Infrastructure Phase 1A Improvements

Dear Sir or Madam,

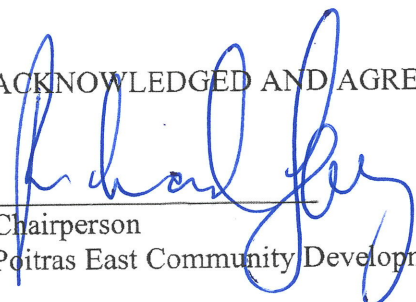
We are writing to request that the Poitras East Community Development District (“**District**”) acquire from TDCP, LLC (“**Developer**”) the public infrastructure improvements and/or work product set forth in **Exhibit A**, which is attached hereto. Developer constructed the improvements and/or work product consistent with the District *Engineer’s Report and Capital Improvement Program*, dated May 19, 2020, as amended and restated by that certain *Amended and Restated Engineer’s Report and Capital Improvement Program*, dated December 19, 2022, prepared by the District Engineer and the improvements and/or work product are now complete. As set forth in more detail in a Bill of Sale dated on or about the same date as this letter, the Developer wishes to convey the improvements and work product to the District in exchange for the payment of \$7,770,476.89 representing the Costs Paid identified in **Exhibit A**. Please have the funds made payable to the Developer.

Sincerely,

TDCP, LLC

By: 
Its: Darcel Young
VICE President

ACKNOWLEDGED AND AGREED TO BY:


Chairperson
Poitras East Community Development District

TDCP, LLC

6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

Exhibit "A"

Poitras East Master Infrastructure Phase 1A

Description of Improvements to be Acquired:

Any and all of the roadway and associated improvements known as Poitras East Master Infrastructure Phase 1A project lying within that certain right of way tract (Tract R) and lift station tract (Tract LS-1) recorded on the plat of Luminary Boulevard Phase 1A in Plat Book 104, Page 97, Public Records of Orange County, Florida, and within attendant access and utility easements, including paving, curbing, sidewalks, trails, landscaping, irrigation, and other attendant improvements and appurtenances constructed in connection therewith.

Improvement Description	Contract	Total Cost Paid
Master Infrastructure Phase 1A	Jr. Davis	\$6,170,413.17
Parcel N-5 Wastewater Pump Station	Jr. Davis	\$373,054.34
Fiber Relocation	Unity	\$3,125.00
Miscellaneous Landscape Installation	HTFL	\$3,000.00
Civil Engineering & Surveying (multiple phases)	McIntosh	\$2,177,923.23
Transportation Engineering, Roundabouts & Signal	Kittelsohn	\$450,000.00
Maintenance of Traffic Plans	TMC	\$34,891.81
Geotechnical Testing	PSI	\$7,300.00
Geotechnical Investigations	Yovaish	\$3,610.00
Agency Review & Inspection Fees	Various	\$54,257.42
SUBTOTAL		\$9,277,574.97
Less Acquired To Date		\$1,507,098.08
TOTAL ACQUISITION PRICE		\$7,770,476.89
REMAINING TO COMPLETE		\$0.00

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

AFFIDAVIT REGARDING COSTS PAID

STATE OF FLORIDA
COUNTY ORANGE

I, Daniel Young, as Vice President of TDCP, LLC, a Florida limited liability company, being first duly sworn, do hereby state for my affidavit as follows:

1. I have personal knowledge of the matters set forth in this affidavit.
2. My name is Daniel Young, and I am Vice President of TDCP, LLC, a Florida limited liability company ("**Developer**"). I have authority to make this affidavit on behalf of Developer.
3. Developer is the developer of certain lands within the Poitras East Community Development District, a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* ("**District**").
4. The District's *Engineer's Report and Capital Improvement Program*, dated May 19, 2020, as amended and restated by that certain Amended and Restated Engineer's Report and Capital Improvement Program, dated December 19, 2022 (together, "**Engineer's Report**") describes certain public infrastructure improvements and/or work product that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.
5. Pursuant to contracts in place between Developer and certain contractors and construction related professionals, as may be more particularly identified on the attached **Exhibit A**, Developer has expended funds to develop improvements that are included and described in the Engineer's Report and are part of the District's capital improvement plan. The attached Exhibit A accurately identifies the completed improvements and states, at least in part, the amounts that Developer has spent on the completed improvements.
6. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of acquiring the completed improvements that Developer has developed consistent with the Engineer's Report.

Under penalties of perjury, I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

[CONTINUED ON NEXT PAGE]

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

Executed this 6th day of April, 2023.

TDCP, LLC, a Florida limited liability company

By: *Daniel Young*
Its: Vice President

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me this 6th day of April, 2023, by Daniel Young, as Vice President of **TDCP, LLC**, a Florida limited liability company, and who has personally appeared before me and is personally known to me.

(NOTARY SEAL)



[Signature]
Notary Public Signature

(Name typed, printed or stamped)
Notary Public, State of Florida
Commission No. # HH 271617
My Commission Expires: Jun 4, 2026

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

Exhibit "A"
Poitras East Master Infrastructure Phase 1A

Description of Improvements to be Acquired:

Any and all of the roadway and associated improvements known as Poitras East Master Infrastructure Phase 1A project lying within that certain right of way tract (Tract R) and lift station tract (Tract LS-1) recorded on the plat of Luminary Boulevard Phase 1A in Plat Book 104, Page 97, Public Records of Orange County, Florida, and within attendant access and utility easements, including paving, curbing, sidewalks, trails, landscaping, irrigation, and other attendant improvements and appurtenances constructed in connection therewith.

Improvement Description	Contract	Total Cost Paid
Master Infrastructure Phase 1A	Jr. Davis	\$6,170,413.17
Parcel N-5 Wastewater Pump Station	Jr. Davis	\$373,054.34
Fiber Relocation	Unity	\$3,125.00
Miscellaneous Landscape Installation	HTFL	\$3,000.00
Civil Engineering & Surveying (multiple phases)	McIntosh	\$2,177,923.23
Transportation Engineering, Roundabouts & Signal	Kittelson	\$450,000.00
Maintenance of Traffic Plans	TMC	\$34,891.81
Geotechnical Testing	PSI	\$7,300.00
Geotechnical Investigations	Yovaish	\$3,610.00
Agency Review & Inspection Fees	Various	\$54,257.42
SUBTOTAL		\$9,277,574.97
Less Acquired To Date		\$1,507,098.08
TOTAL ACQUISITION PRICE		\$7,770,476.89
REMAINING TO COMPLETE		\$0.00

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that **TDCP, LLC**, a Florida limited liability company, whose address for purposes hereof is 6900 Tavistock Lakes Blvd., Suite 200, Orlando, Florida 32827 (“**Seller**”), and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, to it paid by the **Poitras East Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**”) whose address is 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, and deliver unto the District, its successors and assigns, the following described property, assets and rights, to-wit:

Any and all of the roadway and associated improvements known as Poitras East Master Infrastructure Phase 1A within that certain right of way tract (Tract R) and lift station tract (Tract LS-1) recorded on the plat of Luminary Boulevard Phase 1A in Plat Book 104, Page 97, Public Records of Orange County, Florida, and within the attendant access and utility easements, including paving, curbing, sidewalks, trails, landscaping, irrigation, and other attendant improvements and appurtenances constructed in connection therewith.

TO HAVE AND TO HOLD all of the foregoing unto the District, its successors and assigns, for its own use forever, free and clear and discharged of and from any and all obligations, claims or liens.

AND the Seller does hereby covenant to and with the District, its successors and assigns, that they are the lawful owners of the above-described personal property and assets; that said personal property and assets are free from all liens and encumbrances; that Seller has good right to sell said personal property and assets; that all contractors, subcontractors and material men furnishing labor or materials relative to the construction of the personal property and assets have been paid in full; and that Seller will warrant and defend the sale of its said personal property and assets hereby made, unto the District, its successors and assigns, against the lawful claims and demands of all persons whosoever. [*signature contained on following page*]

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

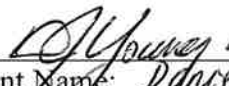
IN WITNESS WHEREOF, the Seller has caused this instrument to be executed in its name
this 6th day of April, 2023.

Signed, sealed and delivered
in the presence of:

TDCP, LLC,
a Florida limited liability company

Witnessed:


Print Name: Vitorri Jenkins


Print Name: Daniel Young
Print Title: Vice president

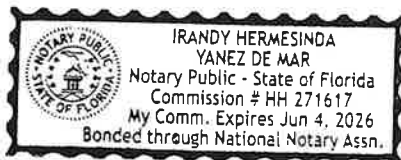

Print Name: Adele Todaro

STATE OF Florida
COUNTY OF Orange

I hereby certify that on this day, before me, an officer duly authorized to take acknowledgments, personally appeared Daniel Young as Vice president of TDCP, LLC, a Florida limited liability company, on behalf of the company, who executed the foregoing instrument, acknowledged before me that he executed the same on behalf of the foregoing entity and was identified in the manner indicated below.

Witness my hand and official seal this 6th day of April, 2023.


Notary Public



Personally known: ☒
Produced Identification: _____
Type of Identification: _____

**CERTIFICATE OF DISTRICT ENGINEER
RELATING TO
POITRAS EAST MASTER INFRASTRUCTURE PHASE 1A ACQUISITION**

April 27, 2023

Board of Supervisors
Poitras East Community Development District

**Re: Poitras East Community Development District (City of Orlando, Florida)
Poitras East Master Infrastructure Phase 1A Acquisition**

Ladies and Gentlemen:

The undersigned, a representative of Donald W. McIntosh Associates, Inc. ("**District Engineer**"), as District Engineer for the Poitras East Community Development District ("**District**"), hereby makes the following certifications in connection with an acquisition of certain Poitras East Master Infrastructure Phase 1A work product ("**Work Product**") and improvements ("**Improvements**"), as described in that certain bill of sale ("**Bill of Sale**") dated as of or about the same date as this certificate. The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have reviewed certain documentation relating to the Work Product and Improvements, including but not limited to, the forms of agreement, plans, schedules, invoices, and other documents.
2. The Work Product and Improvements are within the scope of the Project as set forth in the *Amended and Restated Engineer's Report and Capital Improvement Program*, dated December 19, 2022, prepared by the District Engineer ("**Engineer's Report**"), and specially benefit property within the District as further described in the Engineer's Report.
3. The total costs associated with the Work Product and Improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following: (i) what was actually paid by the TDCP, LLC, to create and/or construct the Work Product and Improvements, and (ii) the reasonable fair market value of the Work Product and Improvements.
4. All known plans, permits and specifications necessary for the future operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for future operations and maintenance responsibilities.

5. With this document, I hereby certify that it is appropriate at this time to acquire the Work Product and Improvements.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

DONALD W. MCINTOSH ASSOCIATES, INC.

By: _____

Jeffrey J. Newton, PE
President

STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me this 27th day of April 2023, by Jeffrey J. Newton, PE, an authorized representative of Donald W. McIntosh Associates, Inc., who is personally known to me.

(NOTARY SEAL)



Notary Public Signature

LISA E Toney
(Name typed, printed or stamped)
Notary Public, State of Florida
Commission No. HH365400
My Commission Expires: 03/16/2027

**CERTIFICATE OF CONSULTING ENGINEER
RELATING TO
POITRAS EAST MASTER INFRASTRUCTURE PHASE 1A ACQUISITION**

April 27, 2023

Board of Supervisors
Poitras East Community Development District

**Re: Poitras East Community Development District (City of Orlando, Florida)
Poitras East Master Infrastructure Phase 1A Acquisition**

Ladies and Gentlemen:

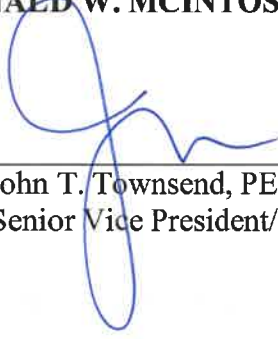
The undersigned, a representative of Donald W. McIntosh Associates, Inc. (“**Consulting Engineer**”), as Consulting Engineer for TDCP, LLC (“**Developer**”), hereby makes the following certifications in connection with an acquisition by the Poitras East Community Development District of certain Poitras East Master Infrastructure Phase 1A work product (“**Work Product**”) and improvements (“**Improvements**”), as described in that certain bill of sale (“**Bill of Sale**”) dated as of or about the same date as this certificate. In consideration of good and valuable consideration, and an additional payment of \$10.00, the receipt and adequacy of which are hereby acknowledged, the undersigned, an authorized representative of the Consulting Engineer, hereby certifies that:

1. I have reviewed certain documentation relating to the Work Product and Improvements, including but not limited to, the forms of agreement, plans, schedules, invoices, and other documents.
2. The Improvements were installed in accordance with their specifications, and they are capable of performing the functions for which they were intended.
3. The total costs associated with the Work Product and Improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following: (i) what was actually paid by the Developer to create and/or construct the Work Product and Improvements, and (ii) the reasonable fair market value of the Work Product and Improvements.
4. All known plans, permits and specifications necessary for the future operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for future operations and maintenance responsibilities.

5. With this document, I hereby certify that it is appropriate at this time for the District to acquire the Work Product and Improvements.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

DONALD W. MCINTOSH ASSOCIATES, INC.

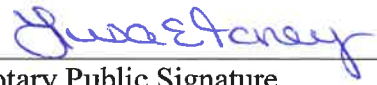

By: John T. Townsend, PE
Its: Senior Vice President/Director of Engineering


STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me this 27th day of April 2023, by John T. Townsend, PE, an authorized representative of Donald W. McIntosh Associates, Inc., who is personally known to me.

(NOTARY SEAL)




Notary Public Signature


(Name typed, printed or stamped)
Notary Public, State of Florida
Commission No. HH365400
My Commission Expires: 03/16/2027

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

DEVELOPER LETTER

April 5, 2023

Board of Supervisors
Poitras East Community Development District
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817


RE: Acquisition of Remainder of Poitras East Master Infrastructure Phase 1B Improvements

Dear Sir or Madam,

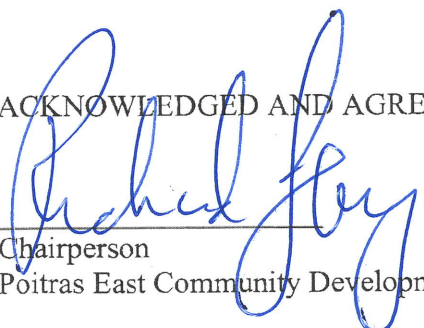
We are writing to request that the Poitras East Community Development District ("**District**") acquire from TDCP, LLC ("**Developer**") the public infrastructure improvements and/or work product set forth in **Exhibit A**, which is attached hereto. Developer created the improvements and/or work product consistent with the District *Engineer's Report and Capital Improvement Program*, dated May 19, 2020, as amended and restated by that certain *Amended and Restated Engineer's Report and Capital Improvement Program*, dated December 19, 2022, prepared by the District Engineer and the improvements and/or work product are now complete. As set forth in more detail in a Bill of Sale dated on or about the same date as this letter, the Developer wishes to convey the improvements and work product to the District in exchange for the payment of **\$6,662,398.79**, representing the Costs Paid identified in **Exhibit A**.

Sincerely,

TDCP, LLC

By: 
Its: Daniel Young
Vice president

ACKNOWLEDGED AND AGREED TO BY:


Chairperson
Poitras East Community Development District

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

Exhibit "A"
Poitras East Master Infrastructure Phase 1B

Description of Improvements to be Acquired:

Any and all of the roadway and associated improvements known as Poitras East Master Infrastructure Phase 1B within that certain right of way tract (Tract R) recorded on the plat of Luminary Boulevard Phase 1B in Plat Book 106, Page 104, Public Records of Orange County, Florida, and with the attendant access and utility easements, including paving, curbing, sidewalks, trails, drainage pipes, potable water mains, reuse water mains, OUC electric conduits, inlets, manholes, landscaping, irrigation, and other attendant improvements and appurtenances constructed in connection therewith.

Improvement Description	Contract	Total Cost Paid
Master Infrastructure Phase 1B	Jr. Davis	\$6,939,822.46
Civil Engineering & Surveying	McIntosh	Included in Phase 1A
Geotechnical Testing	Yovaish	\$23,848.50
Geotechnical Investigations	Yovaish	Included in Phase 1A
Agency Review & Inspection Fees	Various	\$55,252.02
SUBTOTAL		\$7,018,922.98
Less Acquired To Date		\$356,524.19
TOTAL ACQUISITION PRICE		\$6,662,398.79
REMAINING TO COMPLETE		\$0.00

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

AFFIDAVIT REGARDING COSTS PAID

STATE OF FLORIDA
COUNTY ORANGE

I, Daniel Young, as Vice President of TDCP, LLC, a Florida limited liability company, being first duly sworn, do hereby state for my affidavit as follows:

1. I have personal knowledge of the matters set forth in this affidavit.
2. My name is Daniel Young, and I am Vice President of TDCP, LLC, a Florida limited liability company ("**Developer**"). I have authority to make this affidavit on behalf of Developer.
3. Developer is the developer of certain lands within the Poitras East Community Development District, a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* ("**District**").
4. The District's *Engineer's Report and Capital Improvement Program*, dated May 19, 2020, as amended and restated by that certain Amended and Restated Engineer's Report and Capital Improvement Program, dated December 19, 2022 (together, "**Engineer's Report**") describes certain public infrastructure improvements and/or work product that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.
5. Pursuant to contracts in place between Developer and certain contractors and construction related professionals, as may be more particularly identified on the attached **Exhibit A**, Developer has expended funds to develop improvements that are included and described in the Engineer's Report and are part of the District's capital improvement plan. The attached Exhibit A accurately identifies the completed improvements and states, at least in part, the amounts that Developer has spent on the completed improvements.
6. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of acquiring the completed improvements that Developer has developed consistent with the Engineer's Report.

Under penalties of perjury, I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

[CONTINUED ON NEXT PAGE]

TDCP, LLC

6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

Executed this 6th day of April, 2023.

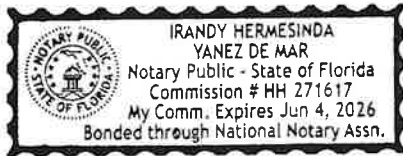
TDCP, LLC, a Florida limited liability company

By: Daniel Young
Its: Vice president

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me this 6th day of April, 2023, by Daniel Young, as Vice president of TDCP, LLC, a Florida limited liability company, and who has personally appeared before me and is personally known to me.

(NOTARY SEAL)



[Signature]
Notary Public Signature

(Name typed, printed or stamped)
Notary Public, State of Florida
Commission No. # HH 271617
My Commission Expires: Jun 4, 2026

TDCP, LLC

6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

Exhibit "A"

Poitras East Master Infrastructure Phase 1B

Description of Improvements to be Acquired:

Any and all of the roadway and associated improvements known as Poitras East Master Infrastructure Phase 1B within that certain right of way tract (Tract R) recorded on the plat of Luminary Boulevard Phase 1B in Plat Book 106, Page 104, Public Records of Orange County, Florida, and with the attendant access and utility easements, including paving, curbing, sidewalks, trails, drainage pipes, potable water mains, reuse water mains, OUC electric conduits, inlets, manholes, landscaping, irrigation, and other attendant improvements and appurtenances constructed in connection therewith.

Improvement Description	Contract	Total Cost Paid
Master Infrastructure Phase 1B	Jr. Davis	\$6,939,822.46
Civil Engineering & Surveying	McIntosh	Included in Phase 1A
Geotechnical Testing	Yovaish	\$23,848.50
Geotechnical Investigations	Yovaish	Included in Phase 1A
Agency Review & Inspection Fees	Various	\$55,252.02
SUBTOTAL		\$7,018,922.98
Less Acquired To Date		\$356,524.19
TOTAL ACQUISITION PRICE		\$6,662,398.79
REMAINING TO COMPLETE		\$0.00

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that **TDCP, LLC**, a Florida limited liability company, whose address for purposes hereof is 6900 Tavistock Lakes Blvd., Suite 200, Orlando, Florida 32827 (“**Seller**”), and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, to it paid by the **Postras East Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**”) whose address is 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, and deliver unto the District, its successors and assigns, the following described property, assets and rights, to-wit:

Any and all of the roadway and associated improvements known as Postras East Master Infrastructure Phase 1B within that certain right of way tract (Tract R) recorded on the plat of Luminary Boulevard Phase 1B in Plat Book 106, Page 104, Public Records of Orange County, Florida, and within the attendant access and utility easements, including paving, curbing, sidewalks, trails, drainage pipes, potable water mains, reuse water mains, OUC electric conduits, inlets, manholes, landscaping, irrigation, and other attendant improvements and appurtenances constructed in connection therewith.

TO HAVE AND TO HOLD all of the foregoing unto the District, its successors and assigns, for its own use forever, free and clear and discharged of and from any and all obligations, claims or liens.

AND the Seller does hereby covenant to and with the District, its successors and assigns, that they are the lawful owners of the above-described personal property and assets; that said personal property and assets are free from all liens and encumbrances; that Seller has good right to sell said personal property and assets; that all contractors, subcontractors and material men furnishing labor or materials relative to the construction of the personal property and assets have been paid in full; and that Seller will warrant and defend the sale of its said personal property and assets hereby made, unto the District, its successors and assigns, against the lawful claims and demands of all persons whosoever. *[signature contained on following page]*

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

IN WITNESS WHEREOF, the Seller has caused this instrument to be executed in its name
this 6th day of April, 2023.

Signed, sealed and delivered
in the presence of:

TDCP, LLC,
a Florida limited liability company

Witnessed:

[Signature]
Print Name: Victorini Jenkins
[Signature]
Print Name: Adele Todis

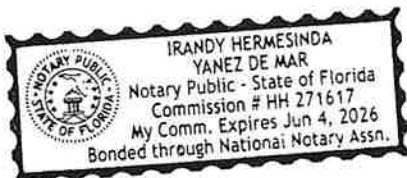
[Signature]
Print Name: Daniel Young
Print Title: Vice President

STATE OF Florida
COUNTY OF Orange

I hereby certify that on this day, before me, an officer duly authorized to take acknowledgments, personally appeared Daniel Young as Vice President of TDCP, LLC, a Florida limited liability company, on behalf of the company, who executed the foregoing instrument, acknowledged before me that he executed the same on behalf of the foregoing entity and was identified in the manner indicated below.

Witness my hand and official seal this 6th day of April, 2023.

[Signature]
Notary Public



Personally known: ✓
Produced Identification: _____
Type of Identification: _____

**CERTIFICATE OF DISTRICT ENGINEER
RELATING TO
POITRAS EAST MASTER INFRASTRUCTURE PHASE 1B ACQUISITION**

April 27, 2023

Board of Supervisors
Poitras East Community Development District

**Re: Poitras East Community Development District (City of Orlando, Florida)
Poitras East Master Infrastructure Phase 1B Acquisition**

Ladies and Gentlemen:

The undersigned, a representative of Donald W. McIntosh Associates, Inc. ("**District Engineer**"), as District Engineer for the Poitras East Community Development District ("**District**"), hereby makes the following certifications in connection with an acquisition of certain Poitras East Master Infrastructure Phase 1B work product ("**Work Product**") and improvements ("**Improvements**"), as described in that certain bill of sale ("**Bill of Sale**") dated as of or about the same date as this certificate. The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have reviewed certain documentation relating to the Work Product and Improvements, including but not limited to, the forms of agreement, plans, schedules, invoices, and other documents.
2. The Work Product and Improvements are within the scope of the Project as set forth in the *Amended and Restated Engineer's Report and Capital Improvement Program*, dated December 19, 2022, prepared by the District Engineer ("**Engineer's Report**"), and specially benefit property within the District as further described in the Engineer's Report.
3. The total costs associated with the Work Product and Improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following: (i) what was actually paid by the TDCP, LLC, to create and/or construct the Work Product and Improvements, and (ii) the reasonable fair market value of the Work Product and Improvements.
4. All known plans, permits and specifications necessary for the future operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for future operations and maintenance responsibilities.

5. With this document, I hereby certify that it is appropriate at this time to acquire the Work Product and Improvements.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

DONALD W. MCINTOSH ASSOCIATES, INC.

By: _____

Jeffrey J. Newton, PE
President

STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me this 27th day of April 2023, by Jeffrey J. Newton, PE, an authorized representative of Donald W. McIntosh Associates, Inc., who is personally known to me.

(NOTARY SEAL)



Notary Public Signature

(Name typed, printed or stamped)

Notary Public, State of Florida

Commission No. HH365400

My Commission Expires: 03/16/2027

**CERTIFICATE OF CONSULTING ENGINEER
RELATING TO
POITRAS EAST MASTER INFRASTRUCTURE PHASE 1B ACQUISITION**

April 27, 2023

Board of Supervisors
Poitras East Community Development District

**Re: Poitras East Community Development District (City of Orlando, Florida)
Poitras East Master Infrastructure Phase 1B Acquisition**

Ladies and Gentlemen:

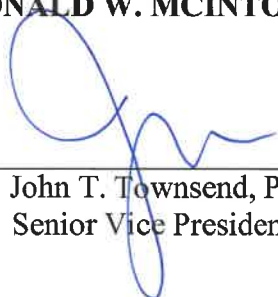
The undersigned, a representative of Donald W. McIntosh Associates, Inc. ("**Consulting Engineer**"), as Consulting Engineer for TDCP, LLC ("**Developer**"), hereby makes the following certifications in connection with an acquisition by the Poitras East Community Development District of certain Poitras East Master Infrastructure Phase 1B work product ("**Work Product**") and improvements ("**Improvements**"), as described in that certain bill of sale ("**Bill of Sale**") dated as of or about the same date as this certificate. In consideration of good and valuable consideration, and an additional payment of \$10.00, the receipt and adequacy of which are hereby acknowledged, the undersigned, an authorized representative of the Consulting Engineer, hereby certifies that:

1. I have reviewed certain documentation relating to the Work Product and Improvements, including but not limited to, the forms of agreement, plans, schedules, invoices, and other documents.
2. The Improvements were installed in accordance with their specifications, and they are capable of performing the functions for which they were intended.
3. The total costs associated with the Work Product and Improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following: (i) what was actually paid by the Developer to create and/or construct the Work Product and Improvements, and (ii) the reasonable fair market value of the Work Product and Improvements.
4. All known plans, permits and specifications necessary for the future operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for future operations and maintenance responsibilities.

5. With this document, I hereby certify that it is appropriate at this time for the District to acquire the Work Product and Improvements.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

DONALD W. MCINTOSH ASSOCIATES, INC.


By: John T. Townsend, PE

Its: Senior Vice President/Director of Engineering

STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me this 27th day of April 2023, by John T. Townsend, PE, an authorized representative of Donald W. McIntosh Associates, Inc., who is personally known to me.

(NOTARY SEAL)




Notary Public Signature


(Name typed, printed or stamped)

Notary Public, State of Florida

Commission No. HH365400

My Commission Expires: 03/16/2027

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

DEVELOPER LETTER

April 5, 2023

Board of Supervisors
Poitras East Community Development District
c/o PFM Group Consulting, LLC
12051 Corporate Boulevard
Orlando, Florida 32817


RE: Acquisition of Poitras East Parcel N-3 Street A and Lift Station C

Dear Sir or Madam,

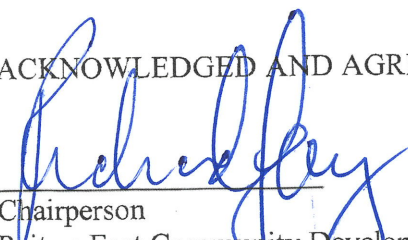
We are writing to request that the Poitras East Community Development District ("**District**") acquire from TDCP, LLC ("**Developer**") the public infrastructure improvements and/or work product set forth in **Exhibit A**, which is attached hereto. Developer created the improvements and/or work product consistent with the District *Engineer's Report and Capital Improvement Program*, dated May 19, 2020, as amended and restated by that certain *Amended and Restated Engineer's Report and Capital Improvement Program*, dated December 19, 2022, prepared by the District Engineer and the improvements and/or work product are now complete. As set forth in more detail in a Bill of Sale dated on or about the same date as this letter, the Developer wishes to convey the improvements and work product to the District in exchange for the payment of **\$2,097,539.38** representing the Costs Paid identified in **Exhibit A**. Please have the funds made payable to the Developer.

Sincerely,

TDCP, LLC

By: 
Its: Daniel Young
Vicepresident

ACKNOWLEDGED AND AGREED TO BY:


Chairperson
Poitras East Community Development District

TDCP, LLC

**6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827**

Exhibit "A"

Poitras East Parcel N-3 Street A and Lift Station C

Any and all of the roadway and associated improvements known as the Poitras East Parcel N-3 Street A and LS-C project lying within that certain right of way tract (Tract R) recorded on the plat of Laureate Park Parcel N-3 Pearson Avenue Phase 1 in Plat Book 107, Page 46, Public Records of Orange County, Florida, and within the attendant access and utility easements, including paving, curbing, sidewalks, trails, drainage pipes, potable water mains, reuse water mains, OUC electric conduits, inlets, manholes, landscaping, irrigation, and other attendant improvements and appurtenances constructed in connection therewith.

Improvement Description	Contract	Total Cost Paid
Pearson Phase 1 & LS-C	Jr. Davis	\$2,495,691.41
Civil Engineering & Surveying	McIntosh	\$233,604.40
Geotechnical Testing	Yovaish	\$13,106.00
Geotechnical Investigations	Yovaish	Included in Phase 1A
Agency Review & Inspection Fees	Various	\$11,603.75
SUBTOTAL		\$2,754,005.56
Less Acquired To Date		\$656,466.18
TOTAL ACQUISITION PRICE		\$2,097,539.38
REMAINING TO COMPLETE		\$0.00

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

AFFIDAVIT REGARDING COSTS PAID

STATE OF FLORIDA
COUNTY ORANGE

I, Daniel Young, as Vice President of **TDCP, LLC**, a Florida limited liability company, being first duly sworn, do hereby state for my affidavit as follows:

1. I have personal knowledge of the matters set forth in this affidavit.
2. My name is Daniel Young, and I am Vice President of **TDCP, LLC**, a Florida limited liability company ("**Developer**"). I have authority to make this affidavit on behalf of Developer.
3. Developer is the developer of certain lands within the Poitras East Community Development District, a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* ("**District**").
4. The District's *Engineer's Report and Capital Improvement Program*, dated May 19, 2020, as amended and restated by that certain *Amended and Restated Engineer's Report and Capital Improvement Program*, dated December 19, 2022 (together, "**Engineer's Report**") describes certain public infrastructure improvements and/or work product that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.
5. Pursuant to contracts in place between Developer and certain contractors and construction related professionals, as may be more particularly identified on the attached **Exhibit A**, Developer has expended funds to develop improvements that are included and described in the Engineer's Report and are part of the District's capital improvement plan. The attached Exhibit A accurately identifies the completed improvements and states, at least in part, the amounts that Developer has spent on the completed improvements.
6. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of acquiring the completed improvements that Developer has developed consistent with the Engineer's Report.

Under penalties of perjury, I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

Executed this 6th day of April, 2023.

TDCP, LLC

6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

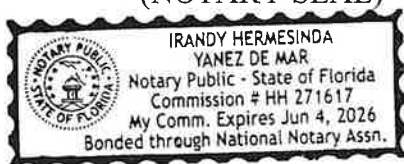
TDCP, LLC, a Florida limited liability company

By: *Daniel Young*
Its: *Vice president*

STATE OF *Florida*
COUNTY OF *Orange*

The foregoing instrument was acknowledged before me this *6th* day of *April*, 2023,
by *Daniel Young*, as *Vice president* of **TDCP, LLC**, a Florida limited liability
company, and who has personally appeared before me and is personally known to me.

(NOTARY SEAL)



[Signature]
Notary Public Signature

(Name typed, printed or stamped)
Notary Public, State of *Florida*
Commission No. *#HH 271617*
My Commission Expires: *Jun 4, 2026*

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

Exhibit "A"
Acquisition of Poitras East Parcel N-3 Street A and Lift Station C

Description of Improvements to be Acquired:

Any and all of the roadway and associated improvements known as the Poitras East Parcel N-3 Street A and LS-C project lying within that certain right of way tract (Tract R) recorded on the plat of Laureate Park Parcel N-3 Pearson Avenue Phase 1 in Plat Book 107, Page 46, Public Records of Orange County, Florida, and within the attendant access and utility easements, including paving, curbing, sidewalks, trails, drainage pipes, potable water mains, reuse water mains, OUC electric conduits, inlets, manholes, landscaping, irrigation, hardscaping, and other attendant improvements and appurtenances constructed in connection therewith.

Improvement Description	Contract	Total Cost Paid
Pearson Phase 1 & LS-C	Jr. Davis	\$2,495,691.41
Civil Engineering & Surveying	McIntosh	\$233,604.40
Geotechnical Testing	Yovaish	\$13,106.00
Geotechnical Investigations	Yovaish	Included in Phase 1A
Agency Review & Inspection Fees	Various	\$11,603.75
SUBTOTAL		\$2,754,005.56
Less Acquired To Date		\$656,466.18
TOTAL ACQUISITION PRICE		\$2,097,539.38
REMAINING TO COMPLETE		\$0.00

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that **TDCP, LLC**, a Florida limited liability company, whose address for purposes hereof is 6900 Tavistock Lakes Blvd., Suite 200, Orlando, Florida 32827 (“**Seller**”), and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, to it paid by the **Postras East Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**”) whose address is 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, and deliver unto the District, its successors and assigns, the following described property, assets and rights, to-wit:

Any and all of the roadway and associated improvements known as the Postras East Parcel N-3 Street A and LS-C project lying within that certain right of way tract (Tract R) recorded on the plat of Laureate Park Parcel N-3 Pearson Avenue Phase 1 in Plat Book 107, Page 46, Public Records of Orange County, Florida, and within the attendant access and utility easements, including paving, curbing, sidewalks, trails, drainage pipes, potable water mains, reuse water mains, OUC electric conduits, inlets, manholes, landscaping, irrigation, hardscaping, and other attendant improvements and appurtenances constructed in connection therewith.

TO HAVE AND TO HOLD all of the foregoing unto the District, its successors and assigns, for its own use forever, free and clear and discharged of and from any and all obligations, claims or liens.

AND the Seller does hereby covenant to and with the District, its successors and assigns, that they are the lawful owners of the above-described personal property and assets; that said personal property and assets are free from all liens and encumbrances; that Seller has good right to sell said personal property and assets; that all contractors, subcontractors and material men furnishing labor or materials relative to the construction of the personal property and assets have

TDCP, LLC

6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

been paid in full; and that Seller will warrant and defend the sale of its said personal property and assets hereby made, unto the District, its successors and assigns, against the lawful claims and demands of all persons whosoever.

IN WITNESS WHEREOF, the Seller has caused this instrument to be executed in its name this 6th day of April, 2023.

Signed, sealed and delivered
in the presence of:

TDCP, LLC,
a Florida limited liability company

Witnessed:

[Signature]
Print Name: Sharon Jenkins

[Signature]
Print Name: Daniel Young
Print Title: Vice President

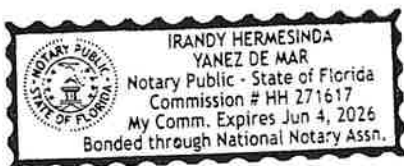
[Signature]
Print Name: Adele Rodisco

STATE OF Florida
COUNTY OF Orange

I hereby certify that on this day, before me, an officer duly authorized to take acknowledgments, personally appeared Daniel Young as Vicepresident of TDCP, LLC, a Florida limited liability company, on behalf of the company, who executed the foregoing instrument, acknowledged before me that he executed the same on behalf of the foregoing entity and was identified in the manner indicated below.

Witness my hand and official seal this 6th day of April, 2023.

[Signature]
Notary Public



Personally known: ✓
Produced Identification: _____
Type of Identification: _____

**CERTIFICATE OF DISTRICT ENGINEER
RELATING TO POITRAS EAST PARCEL N-3 STREET A AND LIFT STATION C
ACQUISITION**

April 27, 2023

Board of Supervisors
Poitras East Community Development District

**Re: Poitras East Community Development District (City of Orlando, Florida)
Poitras East Parcel N-3 Street A and Lift Station C Acquisition**

Ladies and Gentlemen:

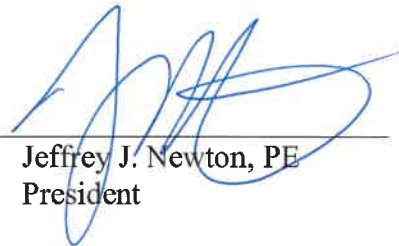
The undersigned, a representative of Donald W. McIntosh Associates, Inc. ("**District Engineer**"), as District Engineer for the Poitras East Community Development District ("**District**"), hereby makes the following certifications in connection with an acquisition of certain Poitras East Parcel N-3 Street A and Lift Station C work product ("**Work Product**") and improvements ("**Improvements**"), as described in that certain bill of sale ("**Bill of Sale**") dated as of or about the same date as this certificate. The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have reviewed certain documentation relating to the Work Product and Improvements, including but not limited to, the forms of agreement, plans, schedules, invoices, and other documents.
2. The Work Product and Improvements are within the scope of the Project as set forth in the *Amended and Restated Engineer's Report and Capital Improvement Program*, dated December 19, 2022, prepared by the District Engineer ("**Engineer's Report**"), and specially benefit property within the District as further described in the Engineer's Report.
3. The total costs associated with the Work Product and Improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following: (i) what was actually paid by the TDCP, LLC, to create and/or construct the Work Product and Improvements, and (ii) the reasonable fair market value of the Work Product and Improvements.
4. All known plans, permits and specifications necessary for the future operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for future operations and maintenance responsibilities.

5. With this document, I hereby certify that it is appropriate at this time to acquire the Work Product and Improvements.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

DONALD W. MCINTOSH ASSOCIATES, INC.

By: 
Jeffrey J. Newton, PE
President

STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me this 27th day of April 2023, by Jeffrey J. Newton, PE, an authorized representative of Donald W. McIntosh Associates, Inc., who is personally known to me.

(NOTARY SEAL)




Notary Public Signature

LISA E Toney
(Name typed, printed or stamped).
Notary Public, State of Florida
Commission No. HH365400
My Commission Expires: 03/16/2027

**CERTIFICATE OF CONSULTING ENGINEER
RELATING TO POITRAS EAST PARCEL N-3 STREET A AND LIFT STATION C
ACQUISITION**

April 27, 2023

Board of Supervisors
Poitras East Community Development District

**Re: Poitras East Community Development District (City of Orlando, Florida)
Poitras East Parcel N-3 Street A and Lift Station C Acquisition**

Ladies and Gentlemen:

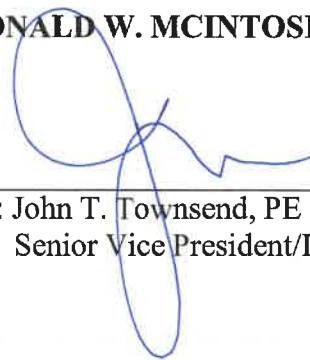
The undersigned, a representative of Donald W. McIntosh Associates, Inc. ("**Consulting Engineer**"), as Consulting Engineer for TDCP, LLC ("**Developer**"), hereby makes the following certifications in connection with an acquisition by the Poitras East Community Development District of certain Poitras East Parcel N-3 Street A and Lift Station C work product ("**Work Product**") and improvements ("**Improvements**"), as described in that certain bill of sale ("**Bill of Sale**") dated as of or about the same date as this certificate. In consideration of good and valuable consideration, and an additional payment of \$10.00, the receipt and adequacy of which are hereby acknowledged, the undersigned, an authorized representative of the Consulting Engineer, hereby certifies that:

1. I have reviewed certain documentation relating to the Work Product and Improvements, including but not limited to, the forms of agreement, plans, schedules, invoices, and other documents.
2. The Improvements were installed in accordance with their specifications, and they are capable of performing the functions for which they were intended.
3. The total costs associated with the Work Product and Improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following: (i) what was actually paid by the Developer to create and/or construct the Work Product and Improvements, and (ii) the reasonable fair market value of the Work Product and Improvements.
4. All known plans, permits and specifications necessary for the future operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for future operations and maintenance responsibilities.

5. With this document, I hereby certify that it is appropriate at this time for the District to acquire the Work Product and Improvements.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

DONALD W. MCINTOSH ASSOCIATES, INC.


By: John T. Townsend, PE
Its: Senior Vice President/Director of Engineering

STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me this 27th day of April 2023, by John T. Townsend, PE, an authorized representative of Donald W. McIntosh Associates, Inc., who is personally known to me.

(NOTARY SEAL)




Notary Public Signature

LISA E Toney
(Name typed, printed or stamped)
Notary Public, State of Florida
Commission No. HH365400
My Commission Expires: 03/16/2027

Postras East Community Development District

Promissory Note

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
PROMISSORY NOTE
(LUMINARY BOULEVARD PHASE 1A)
(LUMINARY BOULEVARD PHASE 1B)
(PARCEL N-3 STREET A AND LS-C WASTEWATER)**

Owner: TDCP, LLC

Principal Amount: \$16,213,463.50¹

Date: June __, 2023

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.

¹ Amount reflects the original \$16,530,415.06 requested from Developer less \$291,594.93 in landscape improvements that are not reimbursable by the District due to the fact that they represent improvements to private lands and less \$25,356.63, as satisfaction of the Developer’s remaining contribution obligation pursuant to that certain *Acknowledgment of Contributions in Lieu of Assessments and Agreement Regarding Contributions Required by Series 2023 Assessment Report and for the Completion of Improvements (Series 2023 Bonds)*, dated February 14, 2023.

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: _____
Richard L. Levey, Chair of the Board of Supervisors

By: _____
Jennifer L. Walden, Secretary

Postras East Community Development District

**Resolution 2023-11,
Promissory Note Tender Resolution**

RESOLUTION 2023-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT RECONIZING THE TENDER OF CERTAIN PROMISSORY NOTES; RECOGNIZING RECEIPT OF REMAINING CONTRIBUTIONS DUE UNDER ACKNOWLEDGMENT AGREEMENT; AUTHORIZING THE DISTRICT MANAGER TO REFLECT THE TENDER AND RECOGNITIONIN THE DISTRICT’S RECORDS; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Poitras East Community Development District (the “**District**”) is a local unit of special-purpose government organized and existing in accordance with the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the “**Act**”), created by Ordinance No. 2018-38 of the City Council of the City of Orlando, Florida, enacted on July 9, 2018; and

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements, facilities and services in conjunction with the development of lands within the boundaries of the District; and

WHEREAS, TDCP, LLC (“**TDCP**”), is an owner and the primary developer of the lands within the boundaries of the District;

WHEREAS, the District previously issued its Special Assessment Revenue Bonds, Series 2023 (the “**Series 2023 Bonds**”) to finance the design, construction or acquisition of a portion of certain improvements and facilities necessitated by development within the District more specifically described and identified in the *Amended and Restated Engineer’s Report and Capital Improvement Program, dated December 19, 2022* (the “**Engineer’s Report**”);

WHEREAS, the District has taken certain steps necessary to impose special assessments upon the benefitted lands within the District pursuant to Chapters 170, 190, and 197, *Florida Statutes*, as security for the Series 2023 Bonds (the “**Series 2023 Assessments**”) as described in the *Master Assessment Methodology Report*, dated May 18, 2020, as supplemented by the *Supplemental Assessment Methodology Report, Phase 1 Project, Series 2023 Bonds*, dated January 27, 2023 (the “**Series 2023 Assessment Report**”);

WHEREAS, the Series 2023 Assessment Report contemplates that TDCP may contribute funds, infrastructure, real property and/or work product to the District in lieu of assessments for certain parcels within the District, which would otherwise be subject to the Series 2023 Assessments (“**Contributions**”);

WHEREAS, in lieu of Series 2023 Assessments being levied against certain parcels contained within the District, the District acknowledged certain Contributions to the District previously made by TDCP as described in the *Acknowledgement of Contributions in Lieu of Assessments and Agreement Regarding Contributions Required by Series 2023 Assessment Report and For Completion of Improvements (Series 2023 Bonds) between the District and TDCP* dated February 14, 2023 (the “**Acknowledgement Agreement**”);

WHEREAS, in exchange for a portion of the Contributions described in the Acknowledgment Agreement, the District previously issued certain Promissory Notes to TDCP as payment for acquired improvements described in the Engineer’s Report;

WHEREAS, in recognition of the District’s acknowledgment of the Contributions in the Acknowledgment Agreement, TDCP has declared the Promissory Notes paid in full and tendered such notes to the District pursuant to the letter attached hereto and incorporated herein as **Attachment A** (the “**Note Tender Letter**”); and

WHEREAS, the District desires to recognize the tender of the Promissory Notes in the District’s records and reflect that the receipt of a Contribution previously identified as ‘In process’ per the Acknowledgment Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RECITALS. The recitals stated above are incorporated herein and are adopted by the Board as true and correct statements.

SECTION 2. DISTRICT’S RECOGNITION OF TDCP’S NOTE TENDER LETTER. The District hereby recognizes TDCP’s Note Tender Letter in the District’s records, which shall reflect the Promissory Notes as paid in full, as well as the release of the District from any and all obligations set forth in the Promissory Notes.

SECTION 3. DISTRICT’S RECOGNITION OF RECEIPT OF CONTRIBUTION. The District hereby recognizes TDCP’s Contribution of \$25,356.63 previously identified as ‘In process’ as per Exhibit D to the Acknowledgment Agreement has been received by the District.

SECTION 4. GENERAL AUTHORIZATION. The District’s Chairman, Vice Chairman, Secretary, Assistant Secretaries, District Manager, District Counsel, District Engineer, are hereby authorized, upon the adoption of this Resolution, to do all acts and things required of them to effect the tender and recognition thereof described herein, and all acts and things that may be desirable or consistent with the requirements or intent hereof.

SECTION 5. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that

such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 6. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 7. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 20th day of June, 2023.

**POITRAS EAST COMMUNITY DEVELOPMENT
DISTRICT**

ATTEST:

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

ATTACHMENT: TDCP's Note Tender Letter

Postras East Community Development District

Promissory Note Letter from TDCP

TDCP, LLC
6900 Tavistock Lakes Boulevard, Suite 200
Orlando, FL 32827

June __, 2023

Board of Supervisors
Poitras East Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817

Re: *Payment in Full of Certain Promissory Notes*

Dear Board Supervisors,

We are authorized to issue this letter on behalf of TDCP, LLC (“TDCP”). TDCP is the owner of the following promissory notes issued by the Poitras East Community Development District (the “District”) which are collectively referred to herein as “the Promissory Notes:”

1. Poitras East Community Development District Promissory Note (Pearson Avenue Phase 2), dated September 23, 2021, in the principal amount of \$225,505.00.
2. Poitras East Community Development District Promissory Note (Luminary Boulevard Phase 1D), dated October 7, 2021, in the principal amount of \$239,020.00.
3. Poitras East Community Development District Promissory Note (Luminary Boulevard Phase 1C), dated October 7, 2021, in the principal amount of \$1,071,850.00.
4. Poitras East Community Development District Promissory Note (Luminary Boulevard Phase 1B- Force Main), dated December 16, 2021, in the principal amount of \$356,524.19.
5. Poitras East Community Development District Promissory Note (Parcel N-3 Street A and LS-C Wastewater), dated July 5, 2022, in the principal amount of \$656,466.18.

The Promissory Notes, in total, have a principal balance of \$2,549,365.37. TDCP desires to and hereby declares the Promissory Notes paid in full and tenders such Promissory Notes to the District in recognition of the District’s acknowledgement of such contributions to the District in lieu of Series 2023 Assessments being levied against certain parcels contained within the District, as provided for in the *Acknowledgement of Contributions in Lieu of Assessments and Agreement Regarding Contributions Required by Series 2023 Assessment Report and For*

Completion of Improvements (Series 2023 Bonds) between the District and TDCP dated February 14, 2023 (the “Acknowledgment Agreement”).

Please allow this letter to serve as a formal and binding tender by TDCP of all rights and claims under the Promissory Notes. TDCP hereby releases the District from any and all obligations set forth in the Promissory Notes.

In addition to the Promissory Notes, TDCP made the following contributions of land to the District (collectively, the “Land Contributions”):

1. \$855,440 in the form of land located in Luminary Boulevard Phases 1B, dated July 21, 2021.
2. \$211,820 in the form of land located in Pearson Avenue Phase 1 dated July 21, 2021.

The Land Contributions were provided for in the Acknowledgment Agreement, and TDCP hereby releases the District from any and all obligations related to the Land Contributions.

[signature page to follow]

Sincerely,

TDCP, LLC,
a Florida limited liability company

By: _____
Name: [_____] _____
Title: [_____] _____

Postras East Community Development District

Public Facilities Report

PUBLIC FACILITIES REPORT

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT

JUNE 15, 2023

FOR:

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA**

BY:

**DONALD W. McINTOSH ASSOCIATES, INC.
2200 PARK AVENUE NORTH
WINTER PARK, FL 32789**

**Public Facilities Report
Poitras East Community Development District
June 15, 2023**

This report is provided in conformance with Poitras East Community Development District's obligations under Section 189.08 FS requiring that a public facilities report and an annual notice of any changes be submitted to the local government.

Introduction

The Poitras East Community Development District (the "District") was created for the purpose of financing and managing the acquisition, construction, and maintenance of the necessary master public infrastructure for the portion of the Lake Nona Planned Development (PD) located within the District Boundary. The District includes 1,061 acres, more or less, of which roughly 778 acres are considered developable for residential, commercial, and institutional uses as approved in the Lake Nona PD. More specifically, the District is located in the City of Orlando, west of Narcoossee Road; South of Laureate Boulevard; and north of Boggy Creek Road (please see Exhibit 1). The land within the District occupies portions of Section 36 of Township 24 South, Range 30 East and parts of Sections 31 and 32 of Township 24 South, Range 31 East.

The necessary public facilities infrastructure required to serve the development is a network of roadway, drainage, stormwater management, potable water, reclaimed water, sanitary sewer, and underground electrical conduit systems that give access and service to a development program that includes 250,000 square feet of retail, restaurant, and other non-residential uses; 2,734 residential dwelling units; elementary and middle schools; a community park; and a fire station. In addition, there are other community amenities and recreational facilities within individual development parcels. (Changes to the development program may be implemented if consistent with the City approved Planned Development Program.)

The primary entrance to the District is from Narcoossee Road to the east, with secondary access being provided from Boggy Creek Road to the south. A network of roads, some completed and others programmed for future construction, provide circulation and area-wide utilities to the general public as part of the District's framework infrastructure (please see Exhibit 2 for general locations of facilities). The general status of the roadway network is as follows:

Luminary Boulevard: Luminary Boulevard is a four-lane roadway extending west from an improved and signalized intersection at Narcoossee Road through two roundabouts (one at Selten Way and one at Pearson Avenue) to a roundabout at Centerline Drive. Median openings and turn lanes are provided at critical intersections between roundabouts. Portions of this road were constructed by TDCP and subsequently acquired by the District (Phase 1A and Phase 1B), and a portion was constructed by the District

(Phase 1C). Operation and Maintenance of Luminary Boulevard is by the City of Orlando, with certain portions of the roadway still being subject to a two-year maintenance bond. The roadway will ultimately be extended west through the district to Jim Branch Creek and beyond.

Centerline Drive: Centerline Drive is a two-lane roadway with on-street parking along a portion of its length and extends northerly from a roundabout at the current western terminus of Luminary Boulevard to approximately 725 feet north of the District's northern boundary, where it connects to another section of Centerline Drive in the Midtown Improvement District.

Pearson Avenue: Pearson Avenue is a two-lane roadway running southerly from a roundabout on Luminary Boulevard to Boggy Creek Road in Osceola County. A portion of this road was constructed by TDCP and subsequently acquired by the District (Phase 1), and a portion was constructed by the District (Phase 2).

Selten Way: Selten Way is a two-lane roadway running southerly from a District-constructed roundabout on Laureate Boulevard, at the intersection of existing Selten Way and Laureate Boulevard, to a roundabout on Luminary Boulevard.

The status of infrastructure that has been completed to date by the District is as follows:

- District-constructed or acquired potable water, street lighting, and electric conduits have been conveyed to the Orlando Utilities Commission (OUC) for operation and maintenance.
- District-constructed or acquired reclaimed water systems have been conveyed to the City of Orlando for operation and maintenance.
- Conduit for tele-communications systems has been constructed and retained by the provider.
- District-constructed or acquired roadways and roadway drainage systems have been conveyed to the City of Orlando for operation and maintenance. These include:
 - Luminary Boulevard
 - Selten Way
 - Pearson Avenue
 - Centerline Drive

Portions of the roadway system, although completed, are subject to a two-year maintenance bond under which the responsibility to correct defects remains with the contractor.

- Sanitary sewer lift stations LS-B and LS-C have been constructed by TDCP and acquired by the District. LS-B has been retained for operation and maintenance by the District, and LS-C has been conveyed to Orange County for operation and maintenance.

- District-constructed or acquired sanitary sewer systems have been conveyed to Orange County for operation and maintenance, with the exception of a limited amount of gravity sewer and force main associated with LS-B.
- A master stormwater management system was constructed by TDCP to serve the District. This system was retained for ownership and operation by TDCP or a successor owners' association(s).
- Hardscape, landscape, and irrigation facilities within the dedicated road rights-of-way are owned and maintained by the District, subject to an Interlocal Agreement with the City of Orlando.

Required Facilities Information

The following information is provided pursuant to paragraph (2) of the referenced statute:

- (a) *A description of existing public facilities owned or operated by the special district, and each public facility that is operated by another entity, except a local general-purpose government, through a lease or other agreement with the special district. This description shall include the current capacity of the facility, the current demands placed upon it, and its location. This information shall be required in the initial report and updated every 7 years at least 12 months before the submission date of the evaluation and appraisal notification letter of the appropriate local government required by s. 163.3191.*

Public Facilities Owned or Operated by the Poitras East Community Development District	
Facility	Comments
Luminary Boulevard (Narcoossee Road to Centerline Drive) <i>District Operation and Maintenance limited to hardscape, landscape, irrigation facilities, and entry features.</i>	Complete subject to maintenance bonds as follows: Phase 1A: 09/16/22 – 09/16/24 Phase 1B: 11/15/22 – 11/15/24 Phase 1C: 05/25/23 – 05/25/25
Selten Way (Luminary Boulevard to Laureate Boulevard) <i>District Operation and Maintenance limited to hardscape, landscape, and irrigation facilities.</i>	Complete subject to a maintenance bond from 10/21/22 – 10/21/24

Public Facilities Report
Poitras East Community Development District
June 15, 2023

<p>Pearson Avenue (Luminary Boulevard to Boggy Creek Road)</p> <p><i>District Operation and Maintenance limited to hardscape, landscape, and irrigation facilities.</i></p>	<p>Complete subject to maintenance bonds as follows: Phase 1: 11/15/22 – 11/15/24 Phase 2: 02/27/23 – 02/27/25</p>
<p>Centerline Drive (Luminary Boulevard to 725 feet north of District boundary)</p> <p><i>District Operation and Maintenance limited to hardscape, landscape, and irrigation facilities.</i></p>	<p>Complete subject to a maintenance bond from 05/25/23 – 05/25/25</p>
<p>Lift Station LS-B and associated gravity sewer and force main improvements acquired by the District</p> <p><i>District Ownership, Operation, and Maintenance of this facility is managed under continuing agreements with Brownie's Septic & Plumbing (maintenance and emergency response), USIC (Sunshine 811 utility marking), and Eyecomm (monitoring).</i></p>	<p>Complete</p>

- (b) *A description of each public facility the district is building, improving, or expanding, or is currently proposing to build, improve, or expand within at least the next 7 years, including any facilities that the district is assisting another entity, except a local general-purpose government, to build, improve, or expand through a lease or other agreement with the district. For each facility identified, the report shall describe how the district currently proposes to finance the facility.*

The public facilities that are programmed to be constructed within the next 7 years are listed in the following table. There is no work currently under construction by the District, with recently completed improvements still being under a two-year warranty period secured by a maintenance bond. All District-constructed infrastructure is expected to be financed through the proceeds from Special Assessment Revenue Bonds or other instruments of debt issued by the District or a Funding Agreement with the Developer.

Roadway projects are typically comprised of:

- Roadway, drainage, and utilities (wastewater, potable water, reclaimed water, and electrical conduit)
- Landscape and irrigation in right-of-way
- Hardscape in right-of-way
- Roadway Lighting
- Communications conduit (installed by provider)
- Signalization where warranted.

Public Facilities Under Construction or Proposed by the District Within the Next 7 Years	
Facility	Comment
Under Construction	
N/A	
Future – Next 7 Years	
Sanitary Lift Stations LS-D and LS-G <i>Note: Gravity flows provided for sanitary sewage lift stations are based on master planning data available as of this writing. Actual flows will vary as development programs are finalized.</i>	Conceptual Design Inflow Rate: 612 gpm (peak daily flow) <i>Note: The allocation of design inflow between the two lift stations has not yet been determined.</i> Target Completion: LS-D: 2026 LS-G: 2025
Luminary Boulevard (Centerline Drive to Jim Branch Creek)	Target Completion: 2027
Centerline Drive (Luminary Boulevard to Boggy Creek Road) <i>Note: Turn lane and signalization improvements at the intersection of Centerline Drive and Boggy Creek Road are to be completed by Osceola County under agreement with TDCP.</i>	Target Completion: 2026

- (c) *If the District currently proposes to replace any facilities identified in paragraph (a) or paragraph (b) within the next 10 years, the date when such facility will be replaced.*

There are no proposed facility replacements by the District in the next 10 years.

- (d) *The anticipated time the construction, improvement, or expansion of each facility will be completed.*

Anticipated construction completion dates for future proposed projects are included in the response to item (b) above. There are no proposed improvements or expansions to previously constructed facilities anticipated within the next 7 years.

- (e) *The anticipated capacity of and demands on each public facility when completed. In the case of an improvement or expansion of a public facility, both the existing and anticipated capacity must be listed.*

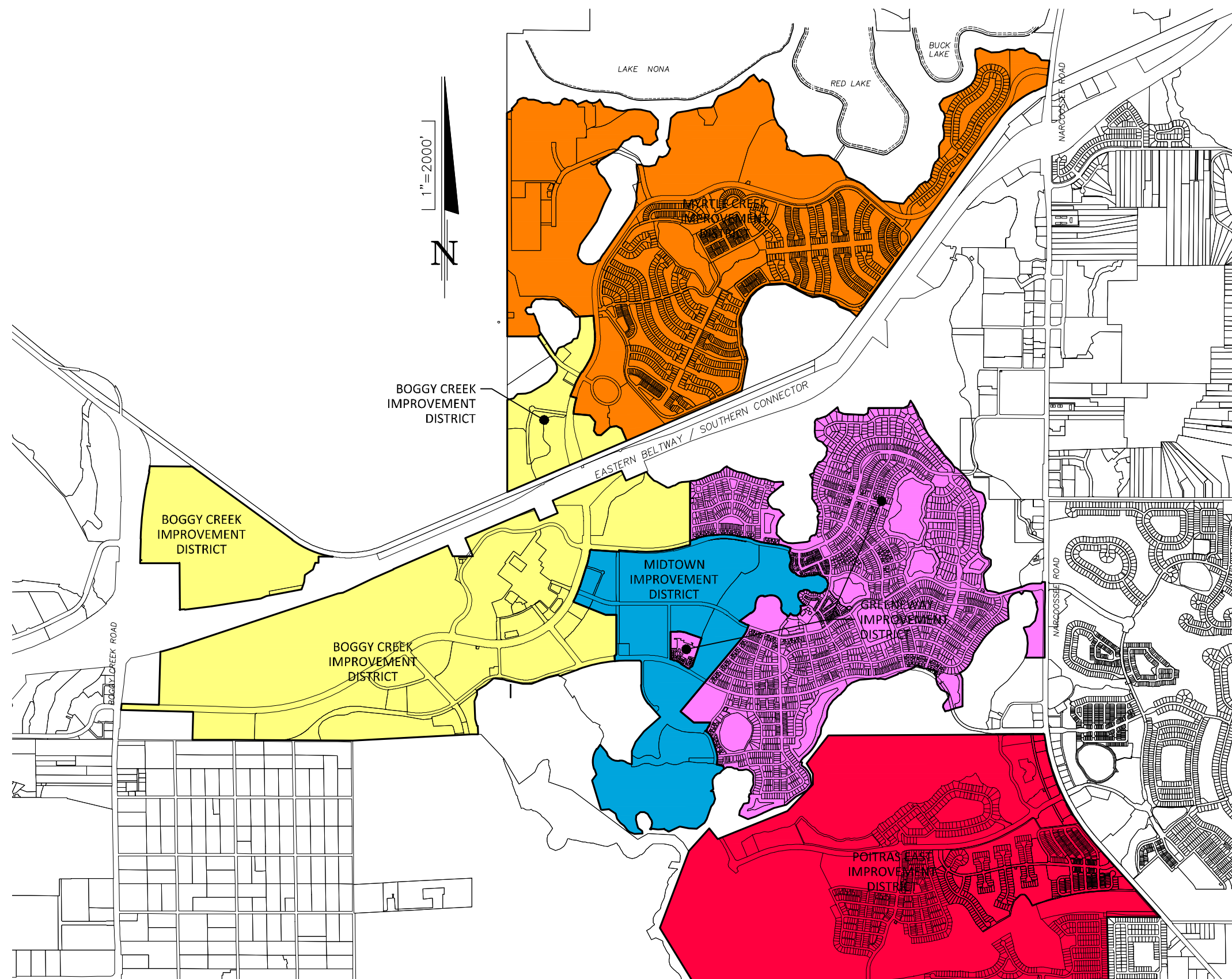
The anticipated design inflow rates for future sanitary sewer pumping systems are shown in the above tables. There is no design traffic loading criteria available for the individual roadways; however, the roadway network master plan has been prepared and implemented based on traffic studies prepared by TDCP's transportation consultant and approved by the City of Orlando for purposes of serving the approved development plans within the District's boundary. The development programs are presented in the table below together with an estimated accounting of the portions of the development programs for which development is complete, in progress, or is deemed imminent for purposes of comparison.

Development Program and Ongoing & Completed Projects Within the District as of April 2023	
Program	Ongoing & Completed Projects
Non-Residential: 250,000 square feet	40,210 square feet completed (no current retail / non-residential development underway)
Residential: 2,734 dwelling units	Single Family (Attached & Detached): 1,063 finished lots and 380 lots currently under development or in design Multi Family: 306 completed units (no current multifamily development underway)
Schools	Middle School under construction Elementary School under design
<i>Note: The "Program" and "Projects" data included within this table are based upon the latest approved and/or adopted Land Use and Construction Plan information and/or Orange County Property Appraiser information available as of this writing. All "ongoing and completed" use quantities should be considered approximate. Further revisions to either the Program or the Projects may occur, subject to approval by all applicable governing and regulatory agencies.</i>	

This report is intended to satisfy the requirements of Section 189.08 of the Florida Statutes and is not intended to be used for any other purpose. Please note that this report contains proposed future improvements, which may or may not be actually developed in the future.

LEGEND:

- BOGGY CREEK IMPROVEMENT DISTRICT
- GREENWAY IMPROVEMENT DISTRICT
- MYRTLE CREEK IMPROVEMENT DISTRICT
- MIDTOWN IMPROVEMENT DISTRICT
- POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT

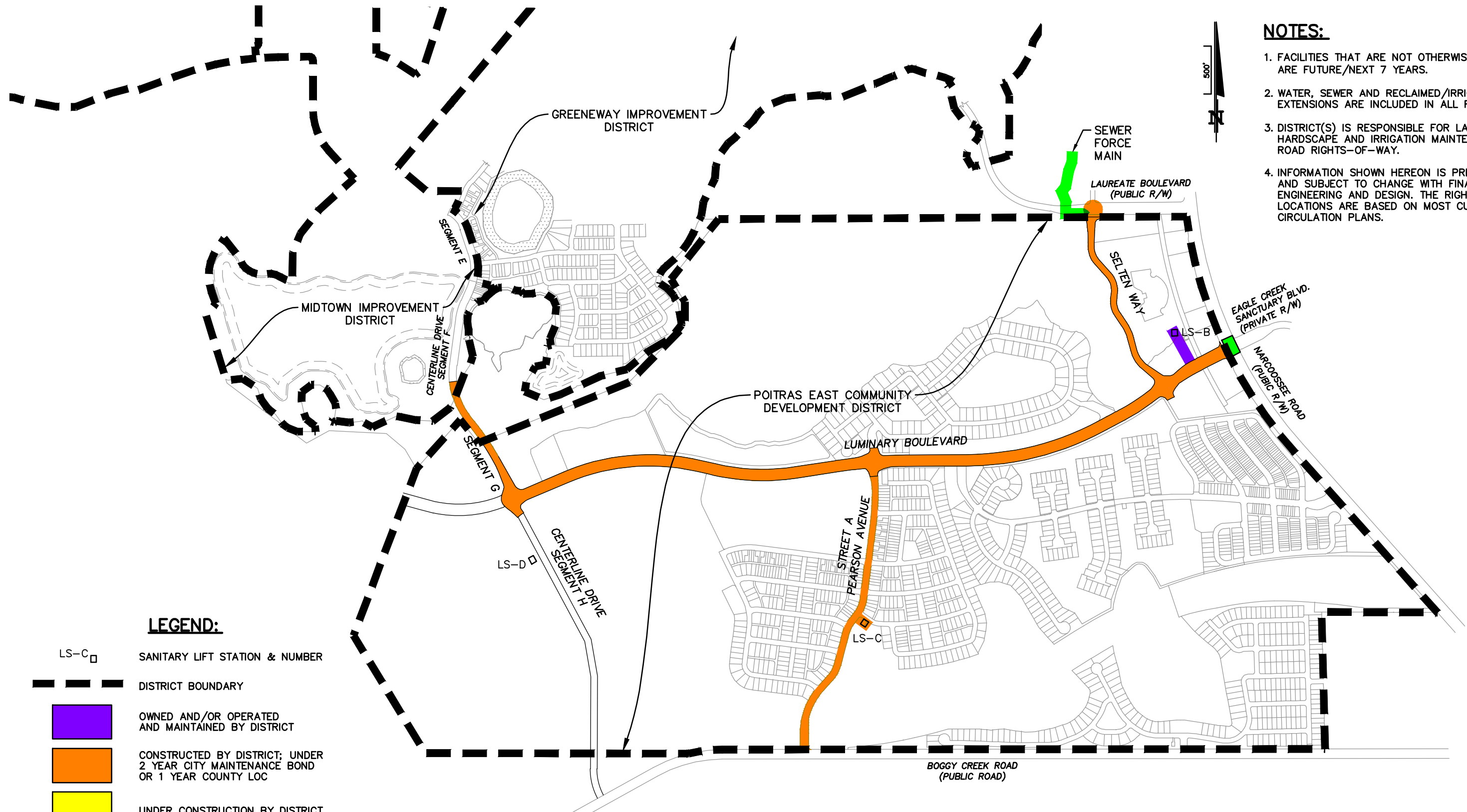


**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
PUBLIC FACILITIES REPORT
EXHIBIT 1 - DISTRICT LOCATION MAP**

**DATE
JUNE 15, 2023**







DONALD W. MCINTOSH ASSOCIATES, INC.
ENGINEERS PLANNERS SURVEYORS
2200 PARK AVENUE NORTH, WINTER PARK, FLORIDA 32789





- NOTES:**
- 1. FACILITIES THAT ARE NOT OTHERWISE NOTED ARE FUTURE/NEXT 7 YEARS.
 - 2. WATER, SEWER AND RECLAIMED/IRRIGATION MAIN EXTENSIONS ARE INCLUDED IN ALL ROADWAYS.
 - 3. DISTRICT(S) IS RESPONSIBLE FOR LANDSCAPE, HARDSCAPE AND IRRIGATION MAINTENANCE IN ROAD RIGHTS-OF-WAY.
 - 4. INFORMATION SHOWN HEREON IS PRELIMINARY AND SUBJECT TO CHANGE WITH FINAL ENGINEERING AND DESIGN. THE RIGHT-OF-WAY LOCATIONS ARE BASED ON MOST CURRENT CIRCULATION PLANS.

LEGEND:

- LS-C  SANITARY LIFT STATION & NUMBER
-  DISTRICT BOUNDARY
-  OWNED AND/OR OPERATED AND MAINTAINED BY DISTRICT
-  CONSTRUCTED BY DISTRICT; UNDER 2 YEAR CITY MAINTENANCE BOND OR 1 YEAR COUNTY LOC
-  UNDER CONSTRUCTION BY DISTRICT
-  OWNED, OPERATED AND MAINTAINED BY OTHERS



F:\proj2017\17170\DW\Exhibits\Poitras East CDD Exhibit 2 Facilities.dwg

Postras East Community Development District

**Operation and Maintenance Expenditures Paid in
May 2023 in an amount totaling \$35,778.00**

POITRAS EAST
COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE • 3501 QUADRANGLE BLVD STE 270 • ORLANDO, FL 32817

PHONE: (407) 723-5900 • FAX: (407) 723-5901

Operation and Maintenance Expenditures
For Board Approval

Attached please find the check register listing Operations and Maintenance expenditures paid from May 1, 2023 through May 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$35,778.00**

Approval of Expenditures:

_____ Chairman

_____ Vice Chairman

_____ Assistant Secretary

Poitras East CDD
AP Check Register (Current by Bank)
Check Dates: 5/1/2023 to 5/31/2023

check No.	ate	tatus*	Vendor ID	Payee Name	Amount
BANK ID: FCB - FLORIDA COMMUNITY BANK					001-101-0000-00-01
**1401	5/12/23	M	BEACON	Beacon Landscaping	\$2,329.00
1402	5/12/23	M	BERMAN	Berman Construction	\$1,000.00
1403	5/12/23	M	BROWNI	Brownies Septic and Plumbing	\$150.00
1404	5/12/23	M	ORLSEN	Orlando Sentinel	\$227.00
1405	5/12/23	M	PFMGC	PFM Group Consulting	\$10,817.89
1406	5/12/23	M	RLEVEY	Richard Levey	\$200.00
1407	5/12/23	M	ULS	United Land Services	\$4,658.00
1408	5/12/23	M	USIC	USIC Locating Services	\$289.18
1409	5/25/23	M	BERMAN	Berman Construction	\$1,000.00
1410	5/25/23	M	BROWNI	Brownies Septic and Plumbing	\$150.00
1411	5/25/23	M	CEPRA	Cepra Landscape	\$2,685.56
1412	5/25/23	M	DONMC	Donald W McIntosh Associates	\$946.02
1413	5/25/23	M	KUTAK	Kutak Rock	\$3,928.69
1414	5/25/23	M	ORLSEN	Orlando Sentinel	\$1,697.27
1415	5/25/23	M	PFMGC	PFM Group Consulting	\$1,432.20
1416	5/25/23	M	ULS	United Land Services	\$2,329.00
1417	5/25/23	M	USIC	USIC Locating Services	\$556.86
BANK FCB REGISTER TOTAL:					\$34,396.67
GRAND TOTAL :					\$34,396.67

34,396.67	Checks 1401-1417
1,381.33	OUC paid online (will be put on PA 195)
35,778.00	O&M cash spent

* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date); "A" - Application; "E" - EFT
** Denotes broken check sequence.

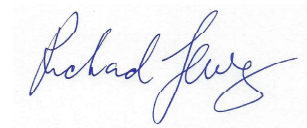
Poitras East Community Development District

Payment Authorization #183

1/25/2023

Item No.	Payee	Invoice Number	General Fund
1	Orlando Sentinel Legal Advertising on 01/09/2023 (Ad: 7348614)	OSC66671347	\$ 223.25

TOTAL \$ 223.25



Chairperson

Poitras East Community Development District

Payment Authorization #188

4/10/2023

Item No.	Payee	Invoice Number	General Fund
1	Beacon Landscaping Landscaping April 2023	21932	\$2,329.00
2	Berman Construction LLC Monthly Compensation April 2023	35699	\$ 1,000.00
3	Florida ULS Operating LLC Monthly Maintenance February 2023	16064	\$ 2,329.00
4	Orlando Sentinel Legal Advertising on 03/13/2023	069976823000	\$ 227.00
5	OUC Electric Service	2989510986	\$ 1,647.14
6	PFM Group Consulting LLC Billable Expenses	123811	\$ 321.25
7	USIC Locating Services, LLC Ticket and service fee thru 3/31/2023	577943	\$ 289.18

\$8,142.57

TOTAL

\$ 8,142.57



Lynne Mullins



Chairperson

Postras East Community Development District

Payment Authorization #188

4/10/2023

Item No.	Payee	Invoice Number	General Fund
1	Beacon Landscaping Landscaping April 2023	21932	\$2,329.00
2	Berman Construction LLC Monthly Compensation April 2023	35699	\$ 1,000.00
3	Florida ULS Operating LLC Monthly Maintenance February 2023	16064	\$ 2,329.00
4	Orlando Sentinel Legal Advertising on 03/13/2023	069976823000	\$ 227.00
5	OUC Electric Service	2989510986	\$ 1,647.14
6	PFM Group Consulting LLC Billable Expenses	123811	\$ 321.25
7	USIC Locating Services, LLC Ticket and service fee thru 3/31/2023	577943	\$ 289.18
			\$8,142.57
TOTAL			\$ 8,142.57

Lynne Mullins

Chairperson


4/11/23
Postras East Community Development District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

Postras East Community Development District

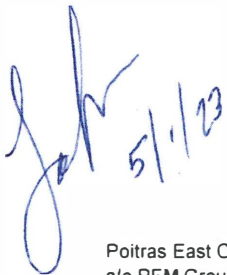
Payment Authorization #189 (Revised)

4/25/2023

Item No.	Payee	Invoice Number	General Fund
1	Brownies Septic and Plumbing, LLC Lift Station Monthly Maintenance	i109256	\$ 150.00
2	PFM Group Consulting LLC Billable Expenses District Management April 2023 Preparation and Mailing of Series 2023 Bond Direct Bills	124506 DM-04-2023-43 124463	\$ 79.97 \$ 2,916.67 \$ 7,500.00
3	Supervisor Fee Richard Levey	04.18.2023	\$ 200.00
4	United Land Services Monthly Maintenance March 2023	18736	\$ 2,329.00
TOTAL			\$ 13,175.64


District Manager / Assistant DM


Chairperson


5/1/23

Postras East Community Development District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
GriffithV@pfm.com // (407) 723-5938

Postras East Community Development District

Payment Authorization #190

5/8/2023

Item No.	Payee	Invoice Number	General Fund
1	Berman Construction LLC Monthly Compensation May 2023	36324	\$ 1,000.00
2	Donald W McIntosh Associates Inc Engineering Service thru March 24 2023	44013	\$ 946.02
3	Kutak Rock LLP Legal Services	3210404	\$ 3,928.69
4	PFM Group Consulting LLC Postage March 2023 Quarterly Disclosure for the period 1.1.23-3.31.23	OE-EXP-04-2023-20 124676	\$ 130.80 \$ 1,250.00
5	United Land Services Monthly Maintenance May 2023	25936	\$ 2,329.00
6	USIC Locating Services, LLC Ticket and service fee thru 4/30/2023	584196	\$ 267.68

TOTAL \$ 9,852.19


District Manager / Assistant DM


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 2:30 pm, May 17, 2023

Postras East Community Development District

Payment Authorization #191

5/19/2023

Item No.	Payee	Invoice Number	General Fund
1	Brownies Septic and Plumbing Monthly Lift Station Maintenance	i110981	\$ 150.00
2	Cepa Landscape April Irrigation Repairs Valve Replacement IVM Solenoid/Decoder Replacement Irrigation Repairs with April Inspection Tree Staking - Selten Way Tree Staking - Pearson South	O-S4314 O-S4315 O-S4316 O-S4317 O-S4318 O-S4319	\$ 397.00 \$ 520.00 \$ 274.00 \$ 204.00 \$ 1,070.00 \$ 220.56
3	Orlando Sentinel Legal Advertising on 04/10/2023 (Ad: 7409454) Legal Advertising on 04/30/2023, 05/07/2023 (Ad: 7424587) Legal Advertising on 05/01/2023 (Ad: 7421742)	OSC71459378 OSC72589371 OSC72589371	\$ 227.00 \$ 1,247.02 \$ 223.25
4	PFM Group Consulting April Billable Expenses	124940	\$ 51.40
5	USIC January Services	565992	\$ 289.18
TOTAL			\$ 4,873.41


District Manager / Assistant DM


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 8:16 am, May 25, 2023

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT

MASTER BILL SUMMARY

DUE DATE

05/25/23

OPENING BALANCE	PAYMENTS	BALANCE FORWARD	CURRENT CHARGES	TOTAL DUE
\$1,647.14	\$1,647.14	\$0.00	\$1,381.33	\$1,381.33




CURRENT CHARGES SUMMARY

\$1,381.33*

Commercial Non-Demand Electric Rate .1	\$ 258.65
Commercial Water Rate .1	10.00 1
Reclaimed Water Rate	635.68 1
OUC Convenient Lighting .1	444.12 1
Gross Receipts Tax .1	6.93 1
Florida Sales Tax	25.95 1

* A detailed description of current charges is categorized by 1 service address on each of the following pages.

CUSTOMER SERVICE

-  Online
www.ouc.com 1
-  Telephone
407-423-9018
-  Payments
PO Box 31329
Tampa FL 33631-3329 1

MESSAGE CENTER 1



FUEL RATE DECREASE

Effective June 1, 2023

Pending Board Approval,
electric bills will decrease
due to lower fuel costs.

Learn more at
OUC.com/rates

▲ DETACH HERE AND RETURN THIS PORTION WITH YOUR PAYMENT ▲

ORLANDO UTILITY COMMISSION PAYABLE TO

Orlando Utilities Commission
PO Box 31329
Tampa, FL 33631-3329

MAT BER 1
2989510986 1

DUE DATE

05/25/23

PLEASE PAY THIS AMOUNT

TOTAL AMOUNT DUE 1
\$1,381.33

S 22 0



POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
3510 QUADRANGLE BLVD STE 271
ORLANDO FL 32817-48329 1

Pay by the due date to avoid a .5% late charge
or minimum \$5 charge.

2989510986150000138133180525238011 1

Postras East Community Development District

**Requisition Nos. 2020-235 – 2020-246 Paid in
May 2023 in an amount totaling \$784,939.32**

POITRAS EAST
COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE • 3501 QUADRANGLE BLVD STE 270 • ORLANDO, FL 32817

PHONE: (407) 723-5900 • FAX: (407) 723-5901

Requisition Recap
For Board Approval

Attached please find the listing of requisitions approved to be paid from bond funds from May 1, 2023 through May 31, 2023. This does not include requisitions previously approved by the Board.

REQUISITION NO.	PAYEE	AMOUNT
S2020-235	Jr. Davis Construction Co.	\$606,805.15
S2020-236	Cepira Landscape	\$5,246.09
S2020-237 (voided)	Kutak Rock	\$0.00
S2020-238	Boggy Creek Improvement District	\$49.15
S2020-239	Beacon Landscaping	\$6,909.00
S2020-240	Donald W McIntosh Associates	\$7,376.39
S2020-241	Donald W McIntosh Associates	\$4,262.09
S2020-242	Boggy Creek Improvement District	\$47.65
S2020-243	HTFL	\$16,800.00
S2020-244	Jr. Davis Construction Co.	\$128,695.30
S2020-245	Kutak Rock	\$1,839.50
S2020-246	United Land Services	\$6,909.00
		\$784,939.32

EXHIBIT A

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 6, 2023	REQUISITION NO:	235
PAYEE:	Jr. Davis Construction Co., Inc	AMOUNT DUE:	\$606,805.15
ADDRESS:	210 Hangar Road Kissimmee, FL 34741	FUND:	<u>Acquisition/Construction</u>
ITEM:	1. 2089 – Poitras East Master Infrs Ph 1C – Inv#128970 - \$606,805.15		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the monies payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage, which the District is at the date of such certificate entitled to retain.

It is hereby represented by the undersigned that the Board of the District has approved this requisition or has approved the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

All invoice(s) are on file with the District from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/10/23
DISTRICT ENGINEER Jeffrey J. Newton, PE

EXHIBIT A

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 6 2023	REQUISITION NO:	236
PAYEE:	Ceptra Landscape	AMOUNT DUE:	\$5,246.09
ADDRESS:	PO Box 865 Oakland, FL 34760	FUND:	<u>Acquisition/Construction</u>
ITEM:	1. April Landscaping Maintenance – Inv#O-S4168 - \$3 368.17 2. April Landscaping Maintenance – Inv#O-S4167 - \$1,877.92		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/10/23
DISTRICT ENGINEER Jeffrey J. Newton, PE

EXHIBIT A

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 6, 2023	REQUISITION NO:	238
PAYEE:	Boggy Creek CDD	AMOUNT DUE:	\$49.15
ADDRESS:	3501 Quadrangle Blvd., Ste 270 Orlando FL 32817-8329	FUND:	<u>Acquisition/Construction</u>
ITEM:	1. Construction Meeting legal Advertising – Inv#070728563000 - \$49.15		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/10/23
DISTRICT ENGINEER Jeffrey J. Newton, PE

EXHIBIT A

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 6, 2023	REQUISITION NO:	239
PAYEE:	Beacon Landscaping	AMOUNT DUE:	\$6,909.00
ADDRESS:	12276 San Jose Blvd., Suite 747 Jacksonville, FL 32223	FUND:	<u>Acquisition/Construction</u>
ITEM:	1. Job#34059 – Luminary 1B Pearson CDD – Inv#24193 - \$6,909.00		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/10/23
DISTRICT ENGINEER Jeffrey J. Newton, PE

EXHIBIT A

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 6, 2023	REQUISITION NO:	240
PAYEE:	Donald W. McIntosh Associates, Inc.	AMOUNT DUE:	\$7,376.39
ADDRESS:	2200 Park Avenue North Winer Park, FL 32789-2355	:	<u>Acquisition/Construction</u>
ITEM:	1. Poitras East Infrastructure Phase 1C – Inv#44018 - \$256.25 2. Project 20695 Pearson Avenue (street A) – Phase 2 – Inv#44015 - \$1,260 3. Project 18124 Poitras East CDD – Inv#44014 - \$5,860.14		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT



BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/16/23
DISTRICT ENGINEER Jeffrey J. Newton, P

EXHIBIT A

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 6, 2023	REQUISITION NO:	241
PAYEE:	Donald W. McIntosh Associates, Inc.	AMOUNT DUE:	\$4,262.09
ADDRESS:	2200 Park Avenue North Winer Park, FL 32789-2355	FUND:	<u>Acquisition/Construction</u>
ITEM:	1. Poitras East - Lift Station G Evaluation Project #23524 - Inv#44136 2. Project 21555 Poitras East Master Infrac Phase 1C - Inv#44134 3. Project 18124 Capital Infrac consultation ending 04/21/2023 - Inv#44131		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT



BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/16/23
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 8:38 am, May 17, 2023

EXHIBIT A

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 15, 2023	REQUISITION NO:	242
PAYEE:	Boggy Creek Improvement District	AMOUNT DUE:	\$47.65
ADDRESS:	3501 Quadrangle Blvd., Suite 270 Orlando FL 32817-8329	FUND:	<u>Acquisition/Construction</u>
ITEM:	1. Construction meeting ad Inv#072163752000 split 5 ways meeting for May 2023- \$47.65		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the monies payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage, which the District is at the date of such certificate entitled to retain.

It is hereby represented by the undersigned that the Board of the District has approved this requisition or has approved the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

All invoice(s) are on file with the District from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/16/23
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 8:38 am, May 17, 2023

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 17, 2023	REQUISITION NO:	243 (revised)
PAYEE:	HTFL, Inc.	AMOUNT DUE:	\$16,800.00
ADDRESS:	70 Harrison Road Lake Placid, FL 33852	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 10568 for May Luminary I-C Plan & Plant Schedule		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.


The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the monies payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/18/23
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 1:28 pm, May 19, 2023

EXHIBIT A

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 15, 2023	REQUISITION NO:	244
PAYEE:	Jr. Davis Construction Company	AMOUNT DUE:	\$128,695.30
ADDRESS:	210 Hangar Road Kissimmee, FL 34741	FUND:	<u>Acquisition/Construction</u>
ITEM:	1. Project 2082 - Poitras East Master Infrst 1D - Inv#129003 - \$30,969.05 2. Project 2082 - Poitras East Master Infrst 1D - Inv#129004 - Release of Retainage - \$97,726.25		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.


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All invoice(s) are on file with the District from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY: 
DISTRICT ENGINEER

RECEIVED

By Amanda Lane at 8:38 am, May 17, 2023

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 19, 2023	REQUISITION NO:	245
PAYEE:	Kutak Rock	AMOUNT DUE:	\$1,839.50
ADDRESS:	PO Box 30057 Omaha, NE 68103-1157	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 3221348 for Project 15623-2 (Project Construction) Through 03/31/2023		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.


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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/22/23
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 5:21 pm, May 22, 2023

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR PAYMENT
2020 NOTE ACQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 19, 2023	REQUISITION NO:	246
PAYEE:	United Land Services	AMOUNT DUE:	\$6,909.00
ADDRESS:	12276 San Jose Blvd Suite 747 Jacksonville, FL 32223	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 27928 for Luminary IB Pearson March Landscaping Services		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2020 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the monies payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

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All invoice(s) are on file with the District from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT



BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer, as such report shall have been amended or modified as of the date hereof.

BY:  5/23/23
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 5:21 pm, May 22, 2023

Postras East Community Development District

**Work Authorizations/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 5/31/2023

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$300,102.99				\$300,102.99
Alleyway & Infrastructure Capital Res.	105,066.48				105,066.48
Assessments Receivable	70,726.78				70,726.78
Assessments Receivable		\$1,581,273.18			1,581,273.18
Series 2020 Debt Service Reserve		68,321.91			68,321.91
Series 2023 Debt Service Reserve		814,368.75			814,368.75
Series 2023 Revenue		354,701.56			354,701.56
Series 2023 Acquisition/Construction			\$16,570.08		16,570.08
Series 2023 Cost of Issuance			5,500.00		5,500.00
Total Current Assets	<u>\$475,896.25</u>	<u>\$2,818,665.40</u>	<u>\$22,070.08</u>	<u>\$0.00</u>	<u>\$3,316,631.73</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$1,237,392.22	\$1,237,392.22
Amount To Be Provided				23,417,607.78	23,417,607.78
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$24,655,000.00</u>	<u>\$24,655,000.00</u>
Total Assets	<u><u>\$475,896.25</u></u>	<u><u>\$2,818,665.40</u></u>	<u><u>\$22,070.08</u></u>	<u><u>\$24,655,000.00</u></u>	<u><u>\$27,971,631.73</u></u>

Poitras East CDD
Statement of Financial Position
As of 5/31/2023

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$2,916.67				\$2,916.67
Deferred Revenue	70,726.78				70,726.78
Deferred Revenue		\$1,581,273.18			1,581,273.18
Accounts Payable			\$12,155.09		12,155.09
Retainage Payable			506,519.78		506,519.78
Total Current Liabilities	<u>\$73,643.45</u>	<u>\$1,581,273.18</u>	<u>\$518,674.87</u>	<u>\$0.00</u>	<u>\$2,173,591.50</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$24,655,000.00	\$24,655,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$24,655,000.00</u>	<u>\$24,655,000.00</u>
Total Liabilities	<u>\$73,643.45</u>	<u>\$1,581,273.18</u>	<u>\$518,674.87</u>	<u>\$24,655,000.00</u>	<u>\$26,828,591.50</u>
<u>Net Assets</u>					
Net Assets, Unrestricted	(\$63,275.11)				(\$63,275.11)
Current Year Net Assets, Unrestricted	18,977.76				18,977.76
Net Assets - General Government	306,072.20				306,072.20
Current Year Net Assets - General Government	140,477.95				140,477.95
Net Assets, Unrestricted		\$1,238,693.26			1,238,693.26
Current Year Net Assets, Unrestricted		(1,301.04)			(1,301.04)
Net Assets, Unrestricted			(\$2,444,277.84)		(2,444,277.84)
Current Year Net Assets, Unrestricted			1,947,673.05		1,947,673.05
Total Net Assets	<u>\$402,252.80</u>	<u>\$1,237,392.22</u>	<u>(\$496,604.79)</u>	<u>\$0.00</u>	<u>\$1,143,040.23</u>
Total Liabilities and Net Assets	<u>\$475,896.25</u>	<u>\$2,818,665.40</u>	<u>\$22,070.08</u>	<u>\$24,655,000.00</u>	<u>\$27,971,631.73</u>

Poitras East CDD
Statement of Activities
As of 5/31/2023

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<u>Revenues</u>					
On-Roll Assessments	\$240,855.97				\$240,855.97
Off-Roll Assessments	49,641.99				49,641.99
Other Income & Other Financing Sources	4,281.00				4,281.00
Inter-Fund Transfers In	18,977.76				18,977.76
Off-Roll Assessments		\$349,375.59			349,375.59
Inter-Fund Group Transfers In		14,602.64			14,602.64
Debt Proceeds		20,483,283.33			20,483,283.33
Other Income & Other Financing Sources			\$314,547.53		314,547.53
Inter-Fund Transfers In			(14,602.64)		(14,602.64)
Debt Proceeds			9,975,568.15		9,975,568.15
Total Revenues	<u>\$313,756.72</u>	<u>\$20,847,261.56</u>	<u>\$10,275,513.04</u>	<u>\$0.00</u>	<u>\$31,436,531.32</u>
<u>Expenses</u>					
Supervisor Fees	\$1,200.00				\$1,200.00
D&O Insurance	2,694.00				2,694.00
Trustee Services	5,648.38				5,648.38
Management	23,333.36				23,333.36
Engineering	4,940.04				4,940.04
Disclosure	1,250.00				1,250.00
District Counsel	16,551.09				16,551.09
Assessment Administration	15,000.00				15,000.00
Audit	1,500.00				1,500.00
Arbitrage Calculation	1,000.00				1,000.00
Travel and Per Diem	36.21				36.21
Postage & Shipping	139.67				139.67
Legal Advertising	3,681.04				3,681.04
Meeting Room	883.99				883.99
Office Supplies	125.00				125.00
Web Site Maintenance	540.00				540.00
Dues, Licenses, and Fees	175.00				175.00
Electric	1,492.91				1,492.91
Water Reclaimed	6,828.45				6,828.45
General Insurance	3,294.00				3,294.00
Property & Casualty	10,903.00				10,903.00
Irrigation	896.00				896.00

Poitras East CDD
Statement of Activities
As of 5/31/2023

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Irrigation Parts	2,080.00				2,080.00
Landscaping Maintenance & Material	37,609.76				37,609.76
Contingency	1,290.56				1,290.56
Streetlights	889.85				889.85
Liftstation Maintenance	3,262.76				3,262.76
Personnel Leasing Agreement	8,550.00				8,550.00
Principal Payments (Series 2020)		\$20,344,279.48			20,344,279.48
Interest Payments (Series 2020)		509,702.05			509,702.05
Trustee Services			\$9,342.00		9,342.00
Engineering			62,146.19		62,146.19
District Counsel			47,776.00		47,776.00
Bond Counsel			70,000.00		70,000.00
District Counsel - Extraordinary			15,500.00		15,500.00
Assessment Administration			35,000.00		35,000.00
Copies			2,250.00		2,250.00
Legal Advertising			400.55		400.55
Miscellaneous			11,000.00		11,000.00
Contingency			69,655.00		69,655.00
Other Debt Service Costs			495,983.95		495,983.95
Capital Expenditures - Construction Cost			4,970,201.43		4,970,201.43
Landscaping Maintenance & Material			43,287.94		43,287.94
Contingency			2,507,732.38		2,507,732.38
Total Expenses	\$155,795.07	\$20,853,981.53	\$8,340,275.44	\$0.00	\$29,350,052.04
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$1,494.06				\$1,494.06
Interest Income		\$5,418.93			5,418.93
Interest Income			\$12,435.45		12,435.45
Total Other Revenues (Expenses) & Gains (Losses)	\$1,494.06	\$5,418.93	\$12,435.45	\$0.00	\$19,348.44
Change In Net Assets	\$159,455.71	(\$1,301.04)	\$1,947,673.05	\$0.00	\$2,105,827.72
Net Assets At Beginning Of Year	\$242,797.09	\$1,238,693.26	(\$2,444,277.84)	\$0.00	(\$962,787.49)
Net Assets At End Of Year	\$402,252.80	\$1,237,392.22	(\$496,604.79)	\$0.00	\$1,143,040.23

Poitras East CDD
Budget to Actual
For the Month Ending 5/31/2023

	Year To Date			FY 2023 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
<u>Revenues</u>					
On-Roll Assessments	\$ 240,855.97	\$ 240,816.67	\$ 39.30	\$ 361,225.00	91.11%
Off-Roll Assessments	49,641.99	-	49,641.99	-	
Other Income & Other Financing Sources	4,281.00	-	4,281.00	-	
Carryforward Revenue	34,333.33	34,333.33	-	51,500.00	66.67%
Net Revenues	\$ 329,112.29	\$ 275,150.00	\$ 53,962.29	\$ 412,725.00	79.74%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 1,200.00	\$ 3,200.00	\$ (2,000.00)	\$ 4,800.00	25.00%
D&O Insurance	2,694.00	2,016.67	677.33	3,025.00	89.06%
Trustee Services	5,648.38	4,000.00	1,648.38	6,000.00	94.14%
Management	23,333.36	23,333.33	0.03	35,000.00	66.67%
Engineering	4,940.04	8,000.00	(3,059.96)	12,000.00	41.17%
Disclosure	1,250.00	3,333.33	(2,083.33)	5,000.00	25.00%
Property Appraiser	-	133.33	(133.33)	200.00	
District Counsel	16,551.09	20,000.00	(3,448.91)	30,000.00	55.17%
Assessment Administration	15,000.00	5,000.00	10,000.00	7,500.00	200.00%
Reamortization Schedules	-	166.67	(166.67)	250.00	0.00%
Audit	1,500.00	4,000.00	(2,500.00)	6,000.00	25.00%
Arbitrage Calculation	1,000.00	333.33	666.67	500.00	200.00%
Travel and Per Diem	36.21	200.00	(163.79)	300.00	12.07%
Telephone	-	33.33	(33.33)	50.00	0.00%
Postage & Shipping	139.67	333.33	(193.66)	500.00	27.93%
Copies	-	666.67	(666.67)	1,000.00	0.00%
Legal Advertising	3,681.04	8,000.00	(4,318.96)	12,000.00	30.68%
Bank Fees	-	120.00	(120.00)	180.00	0.00%
Miscellaneous	-	4,343.32	(4,343.32)	6,515.00	0.00%
Meeting Room	883.99	266.67	617.32	400.00	221.00%
Office Supplies	125.00	166.67	(41.67)	250.00	50.00%
Web Site Maintenance	540.00	1,880.00	(1,340.00)	2,820.00	19.15%
Holiday Decorations	-	666.67	(666.67)	1,000.00	0.00%
Dues, Licenses, and Fees	175.00	116.67	58.33	175.00	100.00%
Total General & Administrative Expenses	\$ 78,697.78	\$ 90,309.99	\$ (11,612.21)	\$ 135,465.00	58.09%
<u>Field Operations</u>					
Electric Utility Services					
Electric	\$ 1,492.91	\$ 3,333.33	\$ (1,840.42)	\$ 5,000.00	29.86%
Water-Sewer Combination Services					
Water Reclaimed	6,828.45	20,000.00	(13,171.55)	30,000.00	22.76%
Other Physical Environment					
General Insurance	3,294.00	2,466.67	827.33	3,700.00	89.03%
Property & Casualty Insurance	10,903.00	5,866.67	5,036.33	8,800.00	123.90%
Other Insurance	-	66.67	(66.67)	100.00	0.00%
Irrigation Repairs	2,976.00	10,000.00	(7,024.00)	15,000.00	19.84%
Landscaping Maintenance & Material	37,609.76	35,440.00	2,169.76	53,160.00	70.75%
Tree Trimming	-	333.33	(333.33)	500.00	0.00%
Flower & Plant Replacement	-	5,000.00	(5,000.00)	7,500.00	0.00%
Contingency	1,290.56	18,666.67	(17,376.11)	28,000.00	4.61%
Road & Street Facilities					
Entry and Wall Maintenance	-	2,000.00	(2,000.00)	3,000.00	0.00%
Hardscape Maintenance	-	3,333.33	(3,333.33)	5,000.00	0.00%
Alleyway Maintenance	-	6,666.67	(6,666.67)	10,000.00	0.00%
Streetlights	889.85	16,666.67	(15,776.82)	25,000.00	3.56%
Accent Lighting	-	333.33	(333.33)	500.00	0.00%
Liftstation Maintenance	3,262.76	10,000.00	(6,737.24)	15,000.00	21.75%
Parks & Recreation					
Personnel Leasing Agreement	8,550.00	8,000.00	550.00	12,000.00	71.25%
Reserves					
Infrastructure Capital Reserve	-	26,666.67	(26,666.67)	40,000.00	0.00%
Alleyway Reserve	-	10,000.00	(10,000.00)	15,000.00	0.00%
Total Field Operations Expenses	\$ 77,097.29	\$ 184,840.01	\$ (107,742.72)	\$ 277,260.00	27.81%
Total Expenses	\$ 155,795.07	\$ 275,150.00	\$ (119,354.93)	\$ 412,725.00	37.75%
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$ 1,494.06	\$ -	\$ 1,494.06	\$ -	
Total Other Revenues (Expenses) & Gains (Losses)	\$ 1,494.06	\$ -	\$ 1,494.06	\$ -	
Net Income (Loss)	\$ 174,811.28	\$ -	\$ 174,811.28	\$ -	

Poitras East CDD
Cash Flow

Beg. Cash		FY22 Inflows	FY22 Outflows	FY23 Inflows	FY23 Outflows	End. Cash
10/1/2022	197,890.08	-	(10,742.01)	2.55	(10,591.67)	176,558.95
11/1/2022	176,558.95	-	(11,329.64)	2,872.00	(15,751.04)	152,350.27
12/1/2022	152,350.27	-	-	56,703.17	(39,151.87)	169,901.57
1/1/2023	169,901.57	-	-	56,982.23	(4,789.45)	222,094.35
2/1/2023	222,094.35	-	-	56,713.40	(8,682.15)	270,125.60
3/1/2023	270,125.60	-	-	135,035.26	(10,534.43)	394,626.43
4/1/2023	394,626.43	-	-	5,570.93	(66,369.10)	333,828.26
5/1/2023	333,828.26	-	-	2,052.73	(35,778.00)	300,102.99
6/1/2023	300,102.99	-	-	-	(13,432.23)	286,670.76 as of 06/14/2023
		408,040.01	(221,189.81)	313,879.54	(208,598.71)	