

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, August 16, 2022, 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 July 19, 2022, Board of Supervisors' Meeting (*provided under separate cover*)**
- 2. **Consideration of Resolution 2022-04, Approving an Annual Meeting Schedule for Fiscal Year 2023**

Business Matters

- 3. **Consideration of Fiscal Year 2022 Audit Engagement Letter with Grau**
- 4. **Consideration of Interlocal Agreement (*provided under separate cover*)**
- 5. **Ratification of Promissory Note for Pearson Avenue Phase 1 Wastewater Acquisition**
- 6. **Public Hearing on the Adoption of the District's Annual Budget**
 - a. **Public Comments and Testimony**
 - b. **Board Comments**
 - c. **Consideration of Resolution 2022-05, Adopting the Fiscal Year 2023 Budget and Appropriating Funds (*exhibit provided under separate cover*)**
- 7. **Consideration of Resolution 2022-06, Adopting an Assessment Roll for Fiscal Year 2023 and Certifying Special Assessments for Collection (*exhibits provided under separate cover*)**
- 8. **Ratification of Operation and Maintenance Expenditures Paid in July 2022 in an amount totaling \$10,882.80**
- 9. **Ratification of Requisition Nos. 2020-169 – 2020-177 Paid in July 2022 in an amount totaling \$1,229,258.92**
- 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 July 19, 2022,
Board of Supervisors' Meeting**
(provided under separate cover)

**Postras East
Community Development District**

**Resolution 2022-04,
Approving an Annual Meeting Schedule
for Fiscal Year 2023**

RESOLUTION 2022-04

A RESOLUTION OF THE POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in City of Orlando, Florida; and

WHEREAS, the Board of Supervisors of the District ("Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

1. Regular meetings of the District's Board shall be held as provided on the schedule attached hereto as **Exhibit A**.
2. In accordance with Section 189.015(1), *Florida Statutes*, the District's Secretary is hereby directed to file annually with Orange County a schedule of the District's regular meetings.
3. This Resolution shall take effect immediately upon adoption.

Adopted this 16th day of August, 2022.

ATTEST:

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairman

EXHIBIT A

Postras East Community Development District Fiscal Year 2022-2023

The Board of Supervisors of the Postras East Community Development District will hold its meetings for the Fiscal Year 2023 at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd., Orlando, Florida 32827 at 4:00 p.m. on the third Tuesday of each month unless otherwise noted below.

October 18, 2022
November 15, 2022
December 20, 2022
January 17, 2023
February 21, 2023
March 21, 2023
April 18, 2023
May 16, 2023
June 20, 2023
July 18, 2023
August 15, 2023
September 19, 2023

Construction Committee of the Boggy Creek, Greeneway, Midtown & Myrtle Creek Improvement Districts and the Postras East Community Development District Fiscal Year 2022-2023

The Construction Committee of the Boggy Creek, Greeneway, Midtown and Myrtle Creek Improvement Districts and the Postras East Community Development District will be meeting for the Fiscal Year 2023 in the office of Donald W. McIntosh Associates, Inc., 2200 Park Avenue North, Winter Park, FL 32789 at 3:30 p.m. every other week as follows:

October 6 & 20, 2022
November 3 & 17, 2022
December 1, 15 & 29, 2022
January 12 & 26, 2023
February 9 & 23, 2023
March 9 & 23, 2023
April 6 & 20, 2023
May 4 & 18, 2023
June 1, 15 & 29, 2023
July 13 & 27, 2023
August 10 & 24, 2023
September 7 & 21, 2023

Postras East Community Development District

**Fiscal Year 2022
Audit Engagement Letter with Grau**



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

July 28, 2022

To Board of Supervisors
Poitras East Community Development District
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Poitras East Community Development District, Orange County, Florida ("the District") for the fiscal year ended September 30, 2022, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund (general, debt service, capital projects, and special revenue funds), including the related notes to the financial statements, which collectively comprise the basic financial statements of Poitras East Community Development District as of and for the fiscal year ended September 30, 2022, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

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

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report or may withdraw from this engagement.

Other Services

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

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

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

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

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

Audit Procedures—Internal Control

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

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

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PFM GROUP CONSULTING, LLC., 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, 407-723-5900.

This agreement provides for a contract period of one (1) year with the option of one (1) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$5,000 for the September 30, 2022. The fees for the fiscal years, 2023, 2024, 2025 and 2026 will not exceed \$5,100, \$5,200, \$5,300 and \$5,400, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, we will deliver a draft audit to the District no later than May 1, 2023. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2022 must be provided to us no later than March 15, 2023, in order for us to deliver a draft audit to the District no later than May 1, 2023. If the draft is timely reviewed by management, the final audit will be provided no later than June 1, 2023.

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

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Poitras East Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter, with any addendum if applicable, constitutes the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

Postras East Community Development District

Interlocal Agreement
(provided under separate cover)

Postras East Community Development District

Promissory Note for Pearson Avenue Phase 1 Wastewater Acquisition

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

Owner: TDCP, LLC

Principal Amount: \$656,466.18

Date: July 5, 2022

Interest Rate: 0.00%

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

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

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

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

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

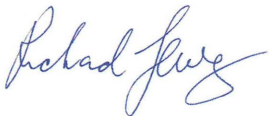
The District hereby waives presentment for payment, demand, protest, notice of protest and notice of dishonor, and expressly agrees jointly and severally to remain and continue bound for the payment of the principal and interest provided for by the terms of this Note, notwithstanding any extension or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

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

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

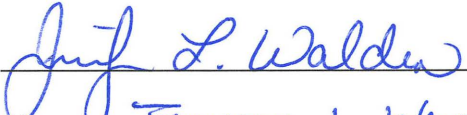
**POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

By: 

Print Name: Richard Levey

Title: Chair of the Board of Supervisors

By: 

Print Name: JENNIFER L. WALDEN

Title: Secretary/Assistant Secretary

Postras East Community Development District

**Resolution 2022-05,
Adopting the Fiscal Year 2023 Budget and
Appropriating Funds
*(exhibit provided under separate cover)***

RESOLUTION 2022-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors ("**Board**") of the Poitras East Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Poitras East Community Development District for the Fiscal Year Ending September 30, 2023."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND(S)	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023, or within 60 days following the end of the Fiscal Year 2022/2023, may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED THIS 16TH DAY OF AUGUST 2022.

ATTEST:

**POITRAS EAST COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2022/2023 Budget

Postras East Community Development District

**Resolution 2022-06,
Adopting an Assessment Roll for Fiscal Year 2023
and Certifying Special Assessments for Collection**
(exhibits provided under separate cover)

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in the City of Orlando, Orange County, Florida ("**County**") ; and

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit "A,"** and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

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

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B;"** and

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

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

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

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

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits "A" and "B."**

- B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2022; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2022/2023, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.
- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

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

PASSED AND ADOPTED this 16th day of August 2022.

ATTEST:

**POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Postras East Community Development District

**Operation and Maintenance Expenditures Paid in
July 2022 in an amount totaling \$10,882.80**

**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 July 1, 2022 through July 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$10,882.80**

Approval of Expenditures:

_____ Chairman

_____ Vice Chairman

_____ Assistant Secretary

Poitras East CDD
AP Check Register (Current by Bank)
Check Dates: 7/1/2022 to 7/31/2022

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
BANK ID: FCB - FLORIDA COMMUNITY BANK					001-101-0000-00-01
1299	07/05/22	M	BROWNI	Brownies Septic and Plumbing	\$150.00
1300	07/05/22	M	KUTAK	Kutak Rock	\$1,839.94
1301	07/05/22	M	ORLSEN	Orlando Sentinel	\$237.50
1302	07/05/22	M	PFMGC	PFM Group Consulting	\$10.87
1303	07/13/22	M	BERMAN	Berman Construction	\$1,000.00
1304	07/13/22	M	DONMC	Donald W McIntosh Associates	\$2,647.00
1305	07/13/22	M	S811	Sunshine 811	\$97.92
1306	07/25/22	M	PFMGC	PFM Group Consulting	\$2,948.80
1307	07/25/22	M	VGLOBA	VGlobalTech	\$570.00
BANK FCB REGISTER TOTAL:					\$9,502.03
GRAND TOTAL :					\$9,502.03

9,502.03	Checks 1299-1307
1,380.77	PA 158 - OUC paid online
10,882.80	O&M cash spent

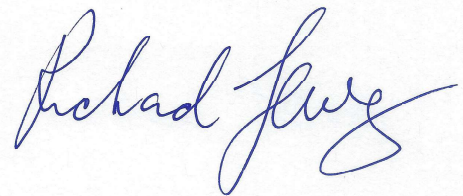
* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date); "A" - Application; "E" - EFT
** Denotes broken check sequence.

Postras East Community Development District

Payment Authorization #157

7/1/2022

Item No.	Payee	Invoice Number	General Fund
1	Brownies Septic and Plumbing Quarterly Lift Station Maintenance	i91171	\$ 150.00
2	Kutak Rock General Counsel Through 05/31/2022	3067842	\$ 1,839.94
3	Orlando Sentinel Legal Advertising on 06/14/2022 (Ad: 7227048)	OSC55860906	\$ 237.50
4	PFM Group Consulting May Reimbursables	OE-EXP-06-0039	\$ 10.87
TOTAL			\$ 2,238.31



Chairperson

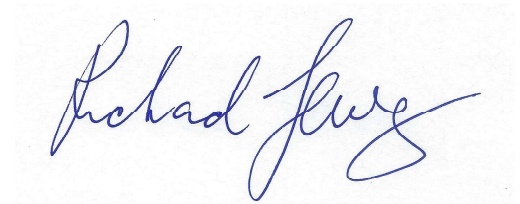
Poitras East Community Development District

Payment Authorization #158

7/8/2022

Item No.	Payee	Invoice Number	General Fund
1	Berman Construction		
	June Administrator & Irrigation Specialist	19899	\$ 1,000.00
	July Administrator & Irrigation Specialist	20541	\$ 1,000.00
2	Donald W McIntosh Associates		
	Engineering Services Through 06/17/2022	42827	\$ 875.00
	Wastewater System Needs Analysis Through 06/24/2022	42835	\$ 1,772.00
3	OUC		
	Acct: 2989510986 ; Service 06/02/2022 - 07/01/2022	--	\$ 1,380.77
4	Sunshine 811		
	Annual Assessment 06/01/2022 - 09/30/2022 + June Tickets	PS-INV1012898	\$ 37.92
	Annual Assessment 10/01/2022 - 05/31/2023	PS-INV1012898	\$ 60.00

TOTAL \$ 6,125.69



Chairperson

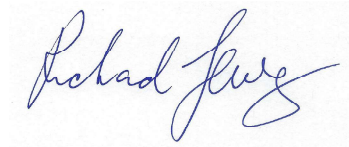


Postras East Community Development District

Payment Authorization #159

7/15/2022

Item No.	Payee	Invoice Number	General Fund
1	PFM Group Consulting		
	Billable Expenses	120905	\$ 32.13
	DM Fee: July 2022	DM-07-2022-39	\$ 2,916.67
TOTAL			\$ 2,948.80



Chairperson



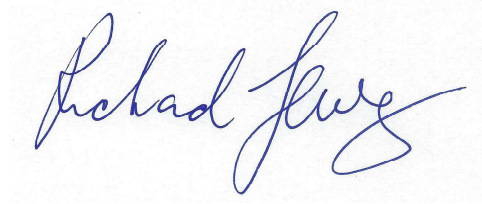
Postras East Community Development District

Payment Authorization #160

7/22/2022

Item No.	Payee	Invoice Number	General Fund
1	United Land Services July Monthly Landscaping	ULS-32971	\$ 2,329.00
2	VGlobalTech June Website Maintenance	3945	\$ 135.00
	Quarter 2 ADA Audit	4045	\$ 300.00
	July Website Maintenance	4078	\$ 135.00

TOTAL \$ 2,899.00



Chairperson



Postras East Community Development District

**Requisition Nos. 2020-169 – 2020-177 Paid in
July 2022 in an amount totaling \$1,229,258.92**

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 July 1, 2022 through July 31, 2022. This does not include requisitions previously approved by the Board.

REQUISITION NO.	PAYEE	AMOUNT
S2020-169	Jr. Davis Construction Co.	\$154,850.10
S2020-170	Kutak Rock	\$856.00
S2020-171	Donald W McIntosh Associates	\$19,863.71
S2020-172	Core & Main	\$171,395.58
S2020-173	Atlantic TNG	\$6,460.00
S2020-174	Boggy Creek Improvement District	\$46.00
S2020-175	Core & Main	\$21,423.41
S2020-176	Jr. Davis Construction Co.	\$853,928.12
S2020-177	Kittelson & Associates	\$436.00
		\$1,229,258.92

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

DATE:	July 1, 2022	REQUISITION NO:	169
PAYEE:	Jr. Davis Construction Co.	AMOUNT DUE:	\$154,850.10
ADDRESS:	210 Hangar Road Kissimmee, FL 34741	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 128111 (Pay Application #1) for Project 2107 (Pearson Ave PH2) Through 05/25/2022		

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:  7/1/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

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

DATE:	July 1, 2022	REQUISITION NO:	170
PAYEE:	Kutak Rock	AMOUNT DUE:	\$856.00
ADDRESS:	PO Box 30057 Omaha, NE 68103-1157	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 3067843 for Project 15623-2 (Project Construction) Through 05/31/2022		

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:  7/1/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

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

DATE:	July 8, 2022	REQUISITION NO:	171
PAYEE:	Donald W McIntosh Associates Inc	AMOUNT DUE:	\$19,863.71
ADDRESS:	2200 Park Avenue North Winter Park, FL 32789	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice 42828 for Project 18124 (Poitras East CDD) Engineering Services Through 06/17/2022 – \$8,185.00• Invoice 42829 for Project 20695 (Pearson Avenue (Street A) – Phase 2) Engineering Services Through 06/17/2022 – \$2,861.20• Invoice 42832 for Project 21555 (Poitras East Master Infrastructure Phase 1C) Engineering Services Through 06/17/2022 – \$7,036.07• Invoice 42833 for Project 21556 (Poitras East Master Infrastructure Phase 1D) Engineering Services Through 06/17/2022 – \$1,781.44		

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:  7/8/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 2:30 pm, Jul 08, 2022

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

DATE:	July 15, 2021	REQUISITION NO:	172
PAYEE:	Core & Main	AMOUNT DUE:	\$171,395.58
ADDRESS:	PO Box 28330 St. Louis, MO 63146	FUND:	<u>Acquisition/Construction</u>
ITEM:	See Summary for Eastmas Ph 1 Construction Materials		

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:  7/15/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 11:56 am, Jul 21, 2022

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

DATE:	July 22, 2022	REQUISITION NO:	173
PAYEE:	Atlantic TNG, LLC	AMOUNT DUE:	\$6,460.00
ADDRESS:	PO Box 729 Sarasota, FL 34230	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 143167 for Centerline Dr Segment F Construction Materials		

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:  7/25/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 10:51 am, Jul 25, 2022

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

DATE:	July 22, 2022	REQUISITION NO:	174
PAYEE:	Boggy Creek Improvement District	AMOUNT DUE:	\$46.00
ADDRESS:	c/o PFM Group Consulting 3501 Quadrangle Boulevard, Ste. 270 Orlando, FL 32817	FUND:	<u>Acquisition/Construction</u>
ITEM:	Reimbursement for Construction-Related Legal Advertising, Split Between Boggy Creek, Greeneway, Myrtle Creek, Poitras East, and Midtown, Paid to Orlando Sentinel Out of Boggy Creek Series 2018 Construction Funds (Reference OSC56927503; Ad: 7228133), Req. 2018-255		

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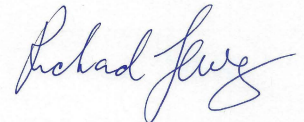
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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

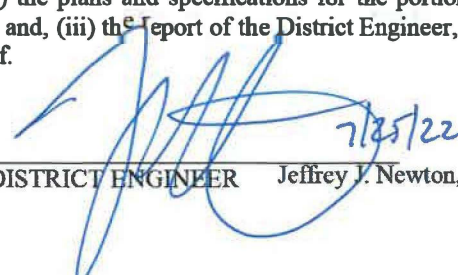
BY: _____
CHAIRMAN or VICE CHAIRMAN



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: _____
DISTRICT ENGINEER Jeffrey J. Newton, PE



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

DATE:	July 22, 2021	REQUISITION NO:	175
PAYEE:	Core & Main	AMOUNT DUE:	\$21,423.41
ADDRESS:	PO Box 28330 St. Louis, MO 63146	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice Q388710 for Centerline Dr. Seg F Construction Materials		

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

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BY: 
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 10:51 am, Jul 25, 2022

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

DATE:	July 22, 2022	REQUISITION NO:	176
PAYEE:	Jr. Davis Construction Co.	AMOUNT DUE:	\$853,928.12
ADDRESS:	210 Hangar Road Kissimmee, FL 34741	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice 128182 (Pay Application #2) for Project 2107 (Pearson Ave PH2) Through 06/25/2022 – \$314,803.87• Invoice 128183 (Pay Application #9) for Project 2082 (Poitras East Master Infrst 1D) Through 06/25/2022 – \$149,949.41• Invoice 128196 (Pay Application #9) for Project 2089 (Poitras East Master Infrs PH1C) Through 06/25/2022 – \$332,723.54• Invoice 128197 (Pay Application #5) for Project 2089 (Poitras East Master Infrs & Centerline Dr Seg F) Through 06/25/2022 (to be reimbursed by Midtown Improvement District) – \$56,451.30		

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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BY:  7/25/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 10:51 am, Jul 25, 2022

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

DATE:	July 22, 2022	REQUISITION NO:	177
PAYEE:	Kittelson & Associates	AMOUNT DUE:	\$436.00
ADDRESS:	PO Box 40847 Portland, OR 97240	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 128303 for Project 262690 (Narcossee & Luminary Post Design) Through 06/30/2022		

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

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BY:  7/25/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 10:51 am, Jul 25, 2022

Postras East Community Development District

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

Postras East Community Development District

District's Financial Position and Budget to Actual YTD

Poitras East CDD
Statement of Financial Position
As of 7/31/2022

	General Fund	Debt Service Fund	Capital Projects Fund	Total
<u>Assets</u>				
<u>Current Assets</u>				
General Checking Account	\$273,076.55			\$273,076.55
Alleyway & Infrastructure Capital Res.	25,021.60			25,021.60
Prepaid Expenses	60.00			60.00
Series 2020 Debt Service Reserve		\$1,095,458.67		1,095,458.67
Series 2020 Interest		89.70		89.70
Total Current Assets	<u>\$298,158.15</u>	<u>\$1,095,548.37</u>	<u>\$0.00</u>	<u>\$1,393,706.52</u>
Total Assets	<u><u>\$298,158.15</u></u>	<u><u>\$1,095,548.37</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,393,706.52</u></u>
<u>Liabilities and Net Assets</u>				
<u>Current Liabilities</u>				
Accounts Payable	\$6,625.28			\$6,625.28
Accounts Payable			\$1,645.00	1,645.00
Retainage Payable			385,829.61	385,829.61
Total Current Liabilities	<u>\$6,625.28</u>	<u>\$0.00</u>	<u>\$387,474.61</u>	<u>\$394,099.89</u>
Total Liabilities	<u><u>\$6,625.28</u></u>	<u><u>\$0.00</u></u>	<u><u>\$387,474.61</u></u>	<u><u>\$394,099.89</u></u>
<u>Net Assets</u>				
Net Assets, Unrestricted	(\$63,275.11)			(\$63,275.11)
Net Assets - General Government	98,831.13			98,831.13
Current Year Net Assets - General Government	255,976.85			255,976.85
Net Assets, Unrestricted		\$296,780.20		296,780.20
Current Year Net Assets, Unrestricted		798,768.17		798,768.17
Net Assets, Unrestricted			(\$707,171.88)	(707,171.88)
Current Year Net Assets, Unrestricted			319,697.27	319,697.27
Total Net Assets	<u><u>\$291,532.87</u></u>	<u><u>\$1,095,548.37</u></u>	<u><u>(\$387,474.61)</u></u>	<u><u>\$999,606.63</u></u>
Total Liabilities and Net Assets	<u><u>\$298,158.15</u></u>	<u><u>\$1,095,548.37</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,393,706.52</u></u>

Postras East CDD
Statement of Activities
As of 7/31/2022

	General Fund	Debt Service Fund	Capital Projects Fund	Total
<u>Revenues</u>				
On-Roll Assessments	\$129,440.46			\$129,440.46
Off-Roll Assessments	235,251.29			235,251.29
Other Income & Other Financing Sources	8,962.00			8,962.00
Other Income & Other Financing Sources		\$0.01		0.01
Debt Proceeds		1,018,601.31		1,018,601.31
Other Income & Other Financing Sources			\$65,674.68	65,674.68
Debt Proceeds			8,965,128.78	8,965,128.78
Total Revenues	<u>\$373,653.75</u>	<u>\$1,018,601.32</u>	<u>\$9,030,803.46</u>	<u>\$10,423,058.53</u>
<u>Expenses</u>				
Supervisor Fees	\$1,200.00			\$1,200.00
D&O Insurance	2,506.00			2,506.00
Trustee Services	5,648.38			5,648.38
Management	29,166.70			29,166.70
Engineering	16,018.00			16,018.00
Property Appraiser	192.88			192.88
District Counsel	16,779.05			16,779.05
Assessment Administration	7,500.00			7,500.00
Audit	3,500.00			3,500.00
Travel and Per Diem	97.80			97.80
Postage & Shipping	43.12			43.12
Legal Advertising	2,053.68			2,053.68
Miscellaneous	201.88			201.88
Office Supplies	125.00			125.00
Web Site Maintenance	2,200.00			2,200.00
Dues, Licenses, and Fees	175.00			175.00
Electric	1,034.79			1,034.79
Water Reclaimed	9,597.51			9,597.51
General Insurance	3,064.00			3,064.00
Landscaping Maintenance & Material	2,329.00			2,329.00
Contingency	410.84			410.84
Liftstation Maintenance	3,882.20			3,882.20
Personnel Leasing Agreement	10,000.00			10,000.00
Interest Payments (Series 2020)		\$219,903.25		219,903.25
Engineering			\$182,613.84	182,613.84
District Counsel			7,714.00	7,714.00
Legal Advertising			469.75	469.75
Property & Casualty			22,459.00	22,459.00
Contingency			8,497,850.42	8,497,850.42
Total Expenses	<u>\$117,725.83</u>	<u>\$219,903.25</u>	<u>\$8,711,107.01</u>	<u>\$9,048,736.09</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>				
Interest Income	\$48.93			\$48.93
Interest Income		\$70.10		70.10
Interest Income			\$0.82	0.82
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$48.93</u>	<u>\$70.10</u>	<u>\$0.82</u>	<u>\$119.85</u>
Change In Net Assets	\$255,976.85	\$798,768.17	\$319,697.27	\$1,374,442.29
Net Assets At Beginning Of Year	<u>\$35,556.02</u>	<u>\$296,780.20</u>	<u>(\$707,171.88)</u>	<u>(\$374,835.66)</u>
Net Assets At End Of Year	<u><u>\$291,532.87</u></u>	<u><u>\$1,095,548.37</u></u>	<u><u>(\$387,474.61)</u></u>	<u><u>\$999,606.63</u></u>

Poitras East CDD
Budget to Actual
For the Month Ending 07/31/2022

	Year To Date			FY 2022	Percentage
	Actual	Budget	Variance	Adopted Budget	Spent
<u>Revenues</u>					
On-Roll Assessments	\$ 129,440.46	\$ 301,020.83	\$ (171,580.37)	\$ 361,225.00	100.96%
Off-Roll Assessments	235,251.29	-	235,251.29	-	
Other Income & Other Financing Sources	8,962.00	-	8,962.00	-	
Net Revenues	\$ 373,653.75	\$ 301,020.83	\$ 72,632.92	\$ 361,225.00	103.44%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 1,200.00	\$ 4,000.00	\$ (2,800.00)	\$ 4,800.00	25.00%
D&O Insurance	2,506.00	2,500.00	6.00	3,000.00	83.53%
Trustee Services	5,648.38	5,000.00	648.38	6,000.00	94.14%
Management	29,166.70	29,166.67	0.03	35,000.00	83.33%
Engineering	16,018.00	10,000.00	6,018.00	12,000.00	133.48%
Dissemination Agent	-	4,166.67	(4,166.67)	5,000.00	0.00%
Property Appraiser	192.88	-	192.88	-	
District Counsel	16,779.05	20,833.33	(4,054.28)	25,000.00	67.12%
Assessment Administration	7,500.00	6,250.00	1,250.00	7,500.00	100.00%
Reamortization Schedules	-	208.33	(208.33)	250.00	0.00%
Audit	3,500.00	5,000.00	(1,500.00)	6,000.00	58.33%
Travel and Per Diem	97.80	250.00	(152.20)	300.00	32.60%
Telephone	-	41.67	(41.67)	50.00	0.00%
Postage & Shipping	43.12	416.67	(373.55)	500.00	8.62%
Copies	-	833.33	(833.33)	1,000.00	0.00%
Legal Advertising	2,053.68	10,416.67	(8,362.99)	12,500.00	16.43%
Bank Fees	-	150.00	(150.00)	180.00	0.00%
Miscellaneous	201.88	8,433.33	(8,231.45)	10,120.00	1.99%
Office Supplies	125.00	208.33	(83.33)	250.00	50.00%
Web Site Maintenance	2,200.00	2,250.00	(50.00)	2,700.00	81.48%
Holiday Decorations	-	4,166.67	(4,166.67)	5,000.00	0.00%
Dues, Licenses, and Fees	175.00	145.83	29.17	175.00	100.00%
Total General & Administrative Expenses	\$ 87,407.49	\$ 114,437.50	\$ (27,030.01)	\$ 137,325.00	63.65%
<u>Field Operations</u>					
Electric Utility Services					
Electric	\$ 1,034.79	\$ 4,166.67	\$ (3,131.88)	\$ 5,000.00	20.70%
Water-Sewer Combination Services					
Water Reclaimed	9,597.51	8,333.33	1,264.18	10,000.00	95.98%
Other Physical Environment					
General Insurance	3,064.00	2,750.00	314.00	3,300.00	92.85%
Property & Casualty Insurance	-	2,083.33	(2,083.33)	2,500.00	0.00%
Other Insurance	-	83.33	(83.33)	100.00	0.00%
Irrigation Repairs	-	8,333.33	(8,333.33)	10,000.00	0.00%
Landscaping Maintenance & Material	2,329.00	62,500.00	(60,171.00)	75,000.00	3.11%
Tree Trimming	-	4,166.67	(4,166.67)	5,000.00	0.00%
Flower & Plant Replacement	-	8,333.33	(8,333.33)	10,000.00	0.00%
Contingency	410.84	25,000.00	(24,589.16)	30,000.00	1.37%
Road & Street Facilities					
Entry and Wall Maintenance	-	2,500.00	(2,500.00)	3,000.00	0.00%
Hardscape Maintenance	-	4,166.67	(4,166.67)	5,000.00	0.00%
Alleyway Maintenance	-	8,333.33	(8,333.33)	10,000.00	0.00%
Streetlights	-	12,500.00	(12,500.00)	15,000.00	0.00%
Accent Lighting	-	416.67	(416.67)	500.00	0.00%
Liftstation Maintenance	3,882.20	2,083.33	1,798.87	2,500.00	155.29%
Parks & Recreation					
Personnel Leasing Agreement	10,000.00	10,000.00	-	12,000.00	83.33%
Reserves					
Infrastructure Capital Reserve	-	16,666.67	(16,666.67)	20,000.00	0.00%
Alleyway Reserve	-	4,166.67	(4,166.67)	5,000.00	0.00%
Total Field Operations Expenses	\$ 30,318.34	\$ 186,583.33	\$ (156,264.99)	\$ 223,900.00	13.54%
Total Expenses	\$ 117,725.83	\$ 301,020.83	\$ (183,295.00)	\$ 361,225.00	32.59%
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$ 48.93	\$ -	\$ 48.93	\$ -	
Total Other Revenues (Expenses) & Gains (Losses)	\$ 48.93	\$ -	\$ 48.93	\$ -	
Net Income (Loss)	\$ 255,976.85	\$ -	\$ 255,976.85	\$ -	

Poitras East CDD
Cash Flow

	Beg. Cash	FY21 Inflows	FY21 Outflows	FY22 Inflows	FY22 Outflows	End. Cash
10/1/2021	15,902.20	0.16	(9,060.13)	-	(175.00)	6,667.23
11/1/2021	6,667.23	-	(1,858.00)	234,738.59	(22,019.87)	217,527.95
12/1/2021	217,527.95	-	-	25,997.11	(17,413.74)	226,111.32
1/1/2022	226,111.32	-	-	31,563.90	(3,946.31)	253,728.91
2/1/2022	253,728.91	-	-	1,819.39	(7,722.54)	247,825.76
3/1/2022	247,825.76	-	-	76,935.85	(15,641.93)	309,119.68
4/1/2022	309,119.68	-	-	14,219.44	(36,002.99)	287,336.13
5/1/2022	287,336.13	-	-	21,687.04	(10,146.33)	298,876.84
6/1/2022	298,876.84	-	-	1,051.12	(15,971.96)	283,956.00
7/1/2022	283,956.00	-	-	3.35	(10,882.80)	273,076.55
8/1/2022	273,076.55	-	-	-	(6,625.28)	266,451.27
		203,728.27	(187,445.40)	408,015.79	(147,483.75)	as of 08/08/2022