

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 21, 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 May 17, 2022, Auditor Selection Committee Meeting**
- 2. **Consideration of the Minutes of the May 17, 2022, Board of Supervisors' Meeting**

Business Matters

- 3. **Review and Acceptance of Fiscal Year 2021 Audit Draft**
- 4. **Consideration of OUC Streetlight Agreements (*provided under separate cover*)**
 - a. **Luminary 1C**
 - b. **Centerline G**
 - c. **Selten Way**
- 5. **Consideration of Acquisition of Postras East Parcel N-3 Street A and LS-C Wastewater Improvements**
- 6. **Consideration of Authorization to Acquire Certain Infrastructure Improvements for Postras East Master Infrastructure Phase 1A, Postras East Master Infrastructure Phase 1B, and Postras East Parcel N-3 Street A and Lift Station C**
- 7. **Ratification of Operation and Maintenance Expenditures Paid in May 2022 in an amount totaling \$10,146.33**
- 8. **Ratification of Requisition Nos. 2020-148 – 2020-159 Paid in May 2022 in an amount totaling \$1,282,190.11**
- 9. **Recommendation of Work Authorization/Proposed Services (*if applicable*)**
- 10. **Review of District's Financial Position and Budget to Actual YTD**

Other Business

- A. **Staff Reports**
 - 1. **District Counsel**
 - 2. **District Manager**



3. District Engineer
 4. Construction Supervisor
 5. Landscape Supervisor
 6. Irrigation Supervisor
- B. Supervisor Requests

Adjournment



Postras East Community Development District

**Minutes of the May 17, 2022
Auditor Selection Committee Meeting**

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION COMMITTEE MEETING MINUTES**

FIRST ORDER OF BUSINESS

Roll Call to Confirm Quorum

The Auditor Selection Committee Meeting of the Poitras East Community Development District was called to order on Tuesday, May 17, 2022, at 4:02 p.m. at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd., Orlando, FL 32827.

Present:

Rob Adams	Committee Member
Julie Salvo	Committee Member
Brent Schademan	Committee Member
Frank Paris	Committee Member

Also, attending:

Jennifer Walden	PFM
Lynne Mullins	PFM
Tucker Mackie	Kutak Rock
Jeffrey Newton	Donald W. McIntosh Associates, Inc.
Larry Kaufmann	Construction Supervisor & Construction Committee Member
Scott Thacker	District Landscape Supervisor
Matt McDermott	Construction Committee Member
Amanda Lane	PFM (via phone)
Aaron Wilbanks	Berman

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Walden noted that no one from the public had any comments.

THIRD ORDER OF BUSINESS

Review and Approval of Audit Documents

- a) **Audit RFP Notice**
- b) **Instructions to Proposers**
- c) **Evaluation Criteria – with and without price**

The Committee reviewed the Audit RFP Documents. Ms. Walden explained that the Committee needs to determine if the Evaluation Criteria was going to include the price or not and suggested a motion to approve the audit RFP documents with price.

On motion by Mr. Adams, seconded by Mr. Paris, with all in favor, the Auditor Selection Committee of the Poitras East Community Development District approved the Audit RFP Documents with price.

FOURTH ORDER OF BUSINESS

Adjournment

Ms. Walden requested a motion to adjourn.

On motion by Mr. Schademan, seconded by Ms. Salvo, with all in favor, the May 17, 2022, Auditor Selection Committee of the Poitras East Community Development District was adjourned

Secretary/Assistant Secretary

Chair/Vice Chair

Postras East Community Development District

**Minutes of the May 17, 2022
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 17, 2022, at 4:03 p.m. at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd, Orlando, FL 32827.

Present:

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

Also, attending:

Jennifer Walden	PFM	
Lynne Mullins	PFM	
Tucker Mackie	Kutak Rock	
Jeffrey Newton	Donald W. McIntosh Associates, Inc.	
Larry Kaufmann	Construction Supervisor & Construction Committee Member	
Scott Thacker	District Landscape Supervisor	
Matt McDermott	Construction Committee Member	
Amanda Lane	PFM	(via phone)
Aaron Wilbanks	Berman	

SECOND ORDER OF BUSINESS

Public Comment Period

There were no public comments.

THIRD ORDER OF BUSINESS

**Consideration of the Minutes
of the April 19, 2022, Board of
Supervisors Meeting**

The Board reviewed the minutes of the April 19, 2022, Board of Supervisors Meeting.

On motion by Mr. Schademan, seconded by Mr. Adams, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Minutes of the April 19, 2022, Board of Supervisors Meeting.

FOURTH ORDER OF BUSINESS

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

Ms. Walden reviewed the letter from the Supervisor of Elections of Orange County and stated for the record that as of April 15, 2022, the District has 168 registered voters.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2022-02, Designating a Date, Time, and Location for the 2022 Landowners' Meeting

Ms. Walden noted that the Resolution states that Seat 1, held by Dr. Levey, Seat 2, held by Mr. Schademan, and Seat 5, held by Mr. Paris, are all subject to election by Landowners in November 2022. She suggested that the Landowner's Meeting be held on November 15, 2022, at 2:00 p.m. at this location.

On motion by Mr. Adams, seconded by Mr. Paris, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved Resolution 2022-02, Designating a Date, Time, and Location for the 2022 Landowners' Meeting for November 15, 2022, at 2:00 p.m. at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd., Orlando, FL 32827.

SIXTH ORDER OF BUSINESS

Discussion Regarding Extension of Draw Date as set forth in Section 203 of the First Supplemental Trust Indenture date September 1, 2020, between the District and U.S. Bank National Association, as Trustee

Ms. Mackie stated that there might not be much impact to the Poitras East CDD. She notes that along with sister District Boggy Creek ID, the District has an outstanding bond anticipation note with Synovus Bank. Poitras East's draw down date expires six months before the maturity date of the bonds, which do not mature until 2025. It is unlikely Synovus Bank will agree to extend the draw down date to the date of maturity, but the Boggy Creek ID has interest in negotiating extension of their draw down date, and Ms. Mackie wanted to take the opportunity to inquire if they would match the draw down dates for the Poitras East CDD. Ms. Mackie made a request to authorize District staff to negotiate with Synovus Bank for an extension of the draw down date, which would allow the District to draw funds until the date of maturity and authorize the chair to execute amendments to the trust indenture.

On motion by Mr. Adams, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the authorization of District Staff to negotiate the extension of the draw down date with Synovus Bank and to authorize the Chairman to execute amendments to the Trust Indenture.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2022-03, Approving a Preliminary Budget for Fiscal Year 2023 and Setting a Public Hearing Date

Ms. Walden noted that the budgets are listed as an exhibit to the Resolution. She suggested that the O&M Budget be approved with expenses of \$412,725.00, assessments remaining the same at \$361,225.00 and utilizing a carryforward of \$51,500.00. She clarified that line items can still be modified before the final

budget adoption, as this is to set the overall budget. Along with the preliminary budget, the time and place for the public hearing was suggested as August 16, 2022, at 4:00 p.m. at this location.

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 2022-03, Approving a Preliminary Budget for Fiscal Year 2023 and Setting a Public Hearing Date for August 16, 2022, at 4:00 p.m. at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd., Orlando, FL 32827.

EIGHTH ORDER OF BUSINESS

**Consideration of OUC
Streetlight Agreements**
a) Luminary 1C
b) Centerline G
c) Selten Way

Mr. Kaufmann does not have the agreements ready from OUC and requested to table these items.

NINTH ORDER OF BUSINESS

**Consideration of Luminary 1A
Landscaping Proposal with
United Land Services**

Mr. Thacker noted that United Land Services is currently servicing Phase 1A as part of the construction contract and is reaching the end of its 12-month period. He is recommending their continued service for Phase 1A at their proposed price of \$2,329 per month, which is slightly higher than the current rate. The increase is due to the replacement of the annual flowers four times a year.

On motion by Mr. Paris, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Luminary 1A Landscaping Proposal with United Land Services for \$2,329 per month and authorized the Chair to execute the standard District Agreement.

TENTH ORDER OF BUSINESS

**Ratification of Operation and
Maintenance Expenditures
Paid in April 2022 in an
amount totaling \$1,627.19**

Ms. Walden noted that these expenditures have already been approved and only need to be ratified by the Board.

On motion by Mr. Paris, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District ratified the Operation and Maintenance Expenditures Paid in April 2022 in an amount totaling \$1,627.19.

ELEVENTH ORDER OF BUSINESS

Ratification of Requisition Nos. 2020-142 – 2020-147 Paid in April 2022 in an amount totaling \$55,555.97

Ms. Walden noted that Requisition Nos. 2020-142 – 2020-147 have already been approved and only need to be ratified by the Board.

On motion by Mr. Paris, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District ratified Requisition Nos. 2020-142 – 2020-147 Paid in April 2022 in an amount totaling \$55,555.97.

TWELFTH ORDER OF BUSINESS

Recommendation of Work Authorization/Proposed Services

Mr. Kaufmann stated that there were no Work Authorizations.

THIRTEENTH ORDER OF BUSINESS

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

The Board reviewed the District's Financial Statements through April 30, 2022. Ms. Walden noted that the District has had expenses of \$81,000.00 vs a budget of \$361,000.00 which amounts to around 23% of the total budget.

FOURTEENTH ORDER OF BUSINESS

Staff Reports

District Counsel –

No report

District Manager –

Ms. Walden noted that the next meeting is scheduled for Tuesday, June 21, 2022. She also noted that USIC is increasing their price by 7.5%, which would need approval of the rate increase, or another provider would be needed. The current setup is working with the vendor.

On motion by Mr. Adams, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the increase in price from USIC of 7.5%.

District Engineer –

Mr. Newton referenced the Construction Contract Status Memorandum (Minutes Exhibit A). He explained that Jr. Davis Construction has requested adjustments related to the cost of diesel fuel for the entirety of Pearson Ave. Phase 2, and for the remainder of the work in Master Infrastructure Phase 1C, Phase 1D and Centerline Drive Segment F. Jr. Davis is willing to accept the increases thru the end of March but wants to start April 1st with the adjustments. Preliminary estimates indicate that this

could mean an increase of as much as \$600,000.00, which is around 25% of the total contract amount. Mr. Newton wanted to come back next meeting with a full understanding of the proposed increase, and to possibly come back with a representative from Jr. Davis.

Mr. Newton brought up the issue of the roundabout truck aprons, which the Board had previously discussed, with the recommendation that Jr. Davis Construction demolish and reconstruct the truck aprons. He noted that the traffic signal has been inspected, certified complete, and accepted by Orange County. They are working on final close out documentation, which would lead to release of retainage.

For Master Infrastructure Phase 1A, it is in the process of being closed out, except for the truck apron issue. Once that is done, District staff will bring acquisition of those improvements to Board.

For Master Infrastructure Phase 1B, the southern trail has been paved. Raised crosswalks need to be installed and sidewalk ramps need to be repaired. Due to a Developer obligation to deliver the road for access to the Toll Brothers subdivision, the inclination is to open the road with temporary painted striping and one lift of asphalt. Then the second lift of asphalt and permanent striping will be completed in the future.

For Master Infrastructure Phase 1C, the underground utilities are about 90% complete. For Centerline Segment F, the storm sewer system is in, and potable water and reclaimed water are being worked on. There is a Change Order in the additive amount \$2,348,776.51 for landscaping and irrigation for Phase 1C. That includes 12 months of maintenance and adds 120 days to the contract time. It has been reviewed and approved by the Developer. Mr. Newton noted that there will be a future Change Order related to landscaping and irrigation for Centerline Drive Segment F. He requested a motion to approve Change Order 3 in the additive amount of \$2,348,776.51 and add 120 days to the contract time.

For Master Infrastructure Phase 1D, the roundabout is in pretty good shape, the first lift of asphalt has been installed, sidewalk ramps are complete, and the Publix Driveway off Laureate Blvd has been replaced. Once the roundabout truck apron has been reconstructed, maintenance of traffic will shift into its next phase to start putting traffic onto Selten Way.

For the Off-Site Force Main to Tavistock Lakes Boulevard, it has been cleared by FDEP, released for service and it has been accepted by Orange County. The Contractor is working on final punch list items and close-out documentation.

For Pearson Ave. Phase 1, the first lift of asphalt is anticipated by the end of month. The lift station is ready except for an electric meter and electrical inspection, which are anticipated next month.

For Pearson Ave. Phase 2, construction started on May 9th and they are currently working on clearing and rough grading.

The Board discussed Master Infrastructure Phase 1C Change Order 3.

On motion by Mr. Schademan, seconded by Mr. Adams, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the recommendations of the May 17, 2022, Construction Contract Status Memorandum, which is for approval of Change Order 3 in the additive amount of \$2,348,776.51 and adds 120 days to the contract time.

Construction Supervisor – No report

Landscape Supervisor – Mr. Thacker noted that he will be transitioning out of his role and that Mr. Wilbanks will be working with Mr. Thacker on getting up to speed on those items.

Irrigation Supervisor – No report

FIFTEENTH ORDER OF BUSINESS

Supervisor Requests

Mr. McDermott provided updates. For Luminary 1B, United Land Services has mobilized, irrigation is going in and trees are now present. For Luminary D, Cepra won the job and work is underway around the doctor's office and the Publix side. They are trying to coordinate some maintenance of traffic efforts to get the north side complete.

SIXTEENTH ORDER OF BUSINESS

Adjournment

Ms. Walden requested a motion to adjourn.

On Motion by Mr. Paris, seconded by Mr. Schademan, with all in favor, the May 17, 2022, Meeting of the Board of Supervisors for the Poitras East Community Development District was adjourned.

Secretary/Assistant Secretary

Chair/Vice Chair



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

MEMORANDUM

DATE: May 17, 2022

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.

General Discussion (multiple projects)

CIVIL ENGINEERS

LAND PLANNERS

SURVEYORS

Jr. Davis Construction has requested financial consideration related to the extreme increase in cost of diesel fuel, which had an average national retail price of roughly \$3.50 per gallon when the project was awarded in October 2021 and is now roughly \$5.60 per gallon; a 60% increase. The FDOT diesel fuel index has increased from 2.4857 to 4.6665, or 88%, during the same time period. JDC proposes that fuel cost adjustment apply to the entirety of Pearson Street Phase 2 and to the remainder of Master Infrastructure Phases 1C & 1D and Centerline Drive Segment F (beginning April 2022).

The truck aprons for the three roundabouts that have been constructed to varying extents are being evaluated by the geotechnical consultant, Yovaish Engineering Sciences, Inc. Mr. Yovaish has collected historical testing results for the subgrade and concrete that has been placed to date and is developing recommendations for remediation.



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

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

Construction Status: Phase 1A is in the process of close-out pending resolution of the roundabout truck apron issue. We anticipate presenting acquisition of Phase 1A improvements to the Board within the coming months after receipt of County acceptance and the City Certificate of Completion.

2200 Park Ave. North

Recommended Motion: None

Winter Park, FL

Narcoossee/Luminary Traffic Signal – The New Florida Industrial Electric

32789-2355

Construction Status: The signal has been inspected, certified complete, and accepted by Orange County. Final close-out documentation and release of retainage is in process.

Fax 407-644-8318

Change Order (C.O.) Status: None

407-644-4068

Recommended Motion: None

\\dwmafiles\projects\Proj2017\17170\ENGadmin\C\ec225 Construction Memo 05-17-22.docx



Memorandum

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

May 17, 2022

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

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

Construction Status:

Resolution of the roundabout truck apron issue continues. The southern trail is paved. Contractor is to install raised crosswalks and correct sidewalk ramps deficiencies. Developer intends to open this roadway with the first lift of asphalt and temporary paint striping to accommodate Toll Brothers. The second lift of asphalt and permanent thermoplastic striping will follow.

Recommended Motion: None

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

Construction Status: Phase 1C – underground utilities are 90% complete and roadway grading and construction continues. Centerline Drive Segment F – Contractor has completed installation the storm sewer system and is commencing with installation of the reclaimed and potable water mains pending receipt of materials on site.

Change Order (C.O.) Status: Change Order No. 3 in the additive amount of \$2,348,776.51 for landscaping and irrigation for Phase 1C, including 12 months of maintenance and add 120 days to the contract time. This change order has been reviewed and approved by the Developer. A future change order will be required for landscaping and irrigation for Centerline Drive Segment F.

Recommended Motion: Approval of Change Order No. 3 in the additive amount of \$2,348,776.51 and add 120 days to the contract time.

Infrastructure Phase 1D – Jr. Davis Construction Company

Construction Status: Resolution of the roundabout truck apron issue continues. The roundabout curb and gutter are completed, the first lift of asphalt is installed, and sidewalk and ramps are completed. Publix driveway off Laureate Blvd has been removed and replaced. Temporary maintenance of traffic will shift to its next phase, routing traffic onto Selten Way, pending resolution of the truck apron issue.

Change Order (C.O.) Status: None

Recommended Motion: None



Memorandum

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

May 17, 2022

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Off-Site Force Main to Tavistock Lakes Boulevard – JMHC

Construction Status: The off-site force main has been cleared by FDEP and released for service. Contractor is addressing punch list items, and final close-out documentation is in process.

Change Order (C.O.) Status: None

Recommended Motion: None

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

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

Construction Status: Roadway base and curb and gutter are complete, and the west side trail has been fine graded. Contractor anticipates installing the road's first lift of asphalt and the trail the week ending 5/27/22. Lift station components are installed, and completion is awaiting electrical final inspection. Lift station startup is anticipated by the middle to end of June.

Recommended Motion: None

Street A Phase 2 (aka Pearson Avenue) – Jr. Davis Construction Company

Construction Status: Construction commenced on 5/9/2022. Contractor is clearing and rough grading the site.

Change Order (C.O.) Status: None

Recommended Motion: None

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

Thank you.

End of memorandum.

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

**Postras 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
						\$ 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		\$ 10,657,442.91	5/17/2022		

Postras East Community Development District
CONTRACT CHANGE ORDER

Change Order No. 3

Project: Master Infrastructure Phase 1C and Centerline Drive
Segment F

Date 5/16/2022

Engineer: Donald W. McIntosh Associates, Inc.

Contractor: Jr. Davis Construction Company, Inc.

ITEM NO.	WORK PERFORMED	DESCRIPTION OF CHANGE	AMOUNT + / (-)
1	Add Landscape & Irrigation for Phase 1C (including 12 months maintenance) and add 120 days to contract time	ADD	\$2,348,776.51

Net Change Order Amount \$2,348,776.51

Contract Amount Prior to Change Order \$8,308,666.40

Revised Contract Amount \$10,657,442.91

COMMENTS:

See attached backup.

Acceptable To: _____ Date: _____
Jr. Davis Construction Company, Inc.

Approved By: _____ Date: _____
Postras East Community Development District

Postras Segment C Landscape & Irrigation



JR. DAVIS CONSTRUCTION

210 Hangar Road

Kissimmee, FL, 34741

Contact: Mike Heim

Phone: 407-572-5190

Email: Mike.Heim@Jr-Davis.com

Quote To: Jeffrey Newton
Company: McIntosh Associates
Phone: 407-538-1712
Email: jjnewton@dwma.com

Proposal Date:
Date of Plans:
Revision Date:
Addendums:

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
500	Performance & Payment Bond (115% of all constructi	1.00	LS	34,854.00	34,854.00
	Trees				
1010	Florida Flame Red Maple	15.00	EA	1,261.00	18,915.00
1020	Japanese Blueberry Tree	42.00	EA	730.00	30,660.00
1030	Eagleston Holly	23.00	EA	663.00	15,249.00
1040	Sweet Gum	33.00	EA	598.00	19,734.00
1050	Southern Magnolia	40.00	EA	1,327.00	53,080.00
1060	Slash Pine	85.00	EA	320.00	27,200.00
1070	Slash Pine	74.00	EA	386.00	28,564.00
1080	Southern Live Oak	31.00	EA	1,062.00	32,922.00
1090	Bald Cypress	29.00	EA	332.00	9,628.00
1100	Winged Elm	10.00	EA	1,260.00	12,600.00
1110	Tuscarora Crape Myrtle *STANDARD*	26.00	EA	332.00	8,632.00
1120	Tuscarora Crape Myrtle *MULTI-TRUNK*	61.00	EA	253.00	15,433.00
1130	Muskogee Crape Myrtle *STANDARD*	23.00	EA	332.00	7,636.00
1140	Muskogee Crape Myrtle *MULTI-TRUNK*	54.00	EA	253.00	13,662.00
1150	Natchez Crape Myrtle *STANDARD*	12.00	EA	332.00	3,984.00
1160	Natchez Crape Myrtle *MULTI-TRUNK*	29.00	EA	253.00	7,337.00
1170	Pink Trumpet Tree	10.00	EA	652.00	6,520.00
1180	Blue Agave	8.00	EA	175.00	1,400.00
1190	Sabal Palm	270.00	EA	331.00	89,370.00
1200	Root Barrier UB 25-2	3,360.00	EA	18.00	60,480.00
1210	Tree Staking Pro 40	471.00	EA	121.00	56,991.00
1220	Tree Staking Pro 60	557.00	EA	200.00	111,400.00
1230	Tree Staking RBK 40	270.00	EA	200.00	54,000.00
	Shrubs				
2010	Gold Mound Sky Flower	2,543.00	EA	9.50	24,158.50
2020	Compacta Dwarf Firebush	253.00	EA	37.00	9,361.00
2030	Florida Anise	699.00	EA	93.00	65,007.00
2040	Imperial Blue Plumbago	1,186.00	EA	11.00	13,046.00

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
2050	Indian Hawthorn	2,819.00	EA	12.00	33,828.00
2060	Mrs. Schillers Delight Dwarf Walters Viburnum	2,558.00	EA	17.50	44,765.00
2070	Coontie	1,594.00	EA	32.00	51,008.00
2080	Pink Muhly Grass	2,481.00	EA	5.50	13,645.50
2090	Sand Cordgrass	2,360.00	EA	5.50	12,980.00
2100	Dwarf Fakahatchee Grass	85.00	EA	6.00	510.00
	Ground Cover				
3010	Blue Flag	896.00	EA	6.00	5,376.00
3020	American Lotus	141.00	EA	5.50	775.50
3030	Fragrant Water Lily	120.00	EA	4.75	570.00
3040	Lance-Leafed Arrowhead	124.00	EA	3.50	434.00
3050	Hardstem Bulrush	160.00	EA	1.75	280.00
3060	Lily of the Nile	8,589.00	EA	5.50	47,239.50
3070	Variegated Flax Lily	1,434.00	EA	6.00	8,604.00
3080	Emerald Goddess Border Grass	4,676.00	EA	5.75	26,887.00
3090	Mexican Petunia	336.00	EA	6.00	2,016.00
3100	Confederate Jasmine	1,580.00	EA	5.50	8,690.00
	Sod				
4010	St Augustine	99,000.00	SF	0.70	69,300.00
4020	Zoysia	3,600.00	SF	0.90	3,240.00
	Mulch				
5010	Florimulch/mulch	1,962.00	SY	83.00	162,846.00
	Irrigation				
6010	Irrigation Labor & Materials	1.00	LS	734,630.03	734,630.03
	Misc				
7010	Maintenance	12.00	MO	20,265.66	243,187.92
7020	Mobilization & Freight	1.00	LS	46,140.56	46,140.56
GRAND TOTAL					\$2,348,776.51

NOTES:

Proposal is based on all dewatering being discharged offsite.

GIVEN THE CURRENT PRICING AND SUPPLY CHAIN CHALLENGES ALL MATERIAL WILL BE PRICED AT TIME OF SHIPMENT AND THE BID ITEM PRICING IS MEANT ONLY AS AN ESTIMATE FOR BID PURPOSES ONLY

This Proposal includes a request for 120 Calendar days be added to the contract time.

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

C.O. #	Date	Description of Revision	Additional Days	Amount	Status	New Contract Amount Original Contract Date	To Board	Approval Date	Notes
						\$ 2,900,282.54			
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

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

C.O. #	Date	Description of Revision	Additional Days	Amount	Status	New Contract Amount Original Contract Date	To Board	Approval Date	Notes
						\$ 1,057,724.00			
1	6/15/2021	Material Price Increase		\$ 26,179.99	Approved	\$ 1,083,903.99	6/15/2021	6/15/2021	
2	11/9/2021	Rain Day	1	\$ -	Approved		11/16/2021	11/16/2021	
3	3/4/2022	Add Days to Contract Time	28	\$ -	Approved		3/15/2022	4/19/2022	Signed by Chairman since March meeting canceled - Ratified at April Board meeting
4	4/14/2022	Owner Direct Purchase Materials Reconciliation - Core & Main	0	(\$417,709.83)	Approved	\$ 666,194.16	4/19/2022	4/19/2022	Tavistock approved 5/4/22
5	4/14/2022	Additional Work Required to Complete Force Main Connection	0	\$ 129,005.95	Approved	\$ 795,200.11	4/19/2022	4/19/2022	Tavistock approved 5/4/22
6	4/14/2022	Cepra Irrigation Repair	0	\$ 7,337.69	Approved	\$ 802,537.80	4/19/2022	4/19/2022	Tavistock approved 5/4/22

Postras East Community Development District

Fiscal Year 2021 Audit Draft



Postras East Community Development District

Financial Statements

September 30, 2021





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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Poitras East Community Development District (hereinafter referred to as "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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, as listed in the table of contents, be presented to supplement the 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. 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June XX, 2022, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
June XX, 2022

Management's Discussion and Analysis

Postras East Community Development District Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Postras East Community Development District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

- At September 30, 2021, the liabilities of the District exceed its assets by approximately \$1.9 million (deficit net position).
- During the fiscal year ended September 30, 2021, the District made draws on the bond anticipation note totaling approximately \$3.3 million.
- During the fiscal year ended September 30, 2021, the District incurred approximately \$3.7 million of capital outlay expenditures and conveyed capital assets totaling approximately \$1.5 million to Orange County.

USING THE ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 8 – 9 provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 9. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a Whole

Our analysis of the District as a whole begins on page 4. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and related changes during the current year. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the

Poitras East Community Development District Management's Discussion and Analysis

District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District.

Reporting the District's Most Significant Funds

Our analysis of the District's major funds begins on page 6. The fund financial statements begin on page 9 and provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District's funds are governmental fund-types.

- *Governmental funds* – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

THE DISTRICT AS A WHOLE

The following table reflects the condensed Statement of Net Position and is compared to the prior year.

<i>September 30,</i>	2021	2020	Change
Assets			
Current and other assets	\$ 365,713	\$ 51,553	\$ 314,160
Capital assets, net	2,194,421	-	2,194,421
Total assets	\$ 2,560,134	\$ 51,553	\$ 2,508,581
Liabilities			
Current liabilities	\$ 790,009	\$ 24,129	\$ 765,880
Other liabilities	3,634,503	339,695	3,294,808
Total liabilities	4,424,512	363,824	4,060,688
Net position			
Net investment in capital assets	(365,855)	(306,519)	(59,336)
Restricted for:			
Capital projects	22,459	-	22,459
Unrestricted	(1,520,982)	(5,752)	(1,515,230)
Total net position (deficit)	(1,864,378)	(312,271)	(1,552,107)
Total liabilities and net position	\$ 2,560,134	\$ 51,553	\$ 2,508,581

For more detailed information, see the accompanying Statement of Net Position.

Poitras East Community Development District Management's Discussion and Analysis

During the fiscal year ended September 30, 2021, total assets and liabilities increased by approximately \$2.5 million and \$4.1 million, respectively. The increase in both assets and liabilities is primarily due to the District obtaining funds from draws on a revolving line of credit and using those funds to pay for the construction of infrastructure. The increase in assets is partially offset by the conveyance of certain infrastructure to Orange County.

The following schedule compares the Statement of Activities for the current and previous fiscal year.

<i>For the year ended September 30,</i>	2021	2020	Change
Revenue:			
Program revenue:			
Charges for services	\$ 149,504	\$ 128,713	\$ 20,791
Grants and contributions	24	-	24
General revenue:			
Interest and other revenue	339	-	339
Total revenue	149,867	128,713	21,154
Expenses:			
General government	120,126	102,453	17,673
Conveyance of capital assets	1,507,098	-	1,507,098
Cost of issuance	-	357,956	(357,956)
Unallocated depreciation	6,481	-	6,481
Interest	68,269	-	68,269
Total expenses	1,701,974	460,409	1,241,565
Change in net position	(1,552,107)	(331,696)	(1,220,411)
Net position (deficit), beginning of year	(312,271)	19,425	(331,696)
Net position (deficit), ending of year	\$ (1,864,378)	\$ (312,271)	\$ (1,552,107)

For more detailed information, see the accompanying Statement of Activities.

Revenues and expenses increased by approximately \$21,000 and \$1.2 million, respectively, over the prior year. The increase in revenue is primarily due to increased activity and the timing in developer contributions and vendor invoices while the increase in expenses is primarily due to costs associated with the conveyance of infrastructure to Orange County. The overall result was a \$1,552,107 decrease in net position for fiscal year 2021.

Poitras East Community Development District Management's Discussion and Analysis

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 9) reported a combined fund balance deficit of approximately \$375,000 which is a decrease from last year's balance that totaled approximately \$26,000. Significant transactions are discussed below.

- During the fiscal year ended September 30, 2021, the District made draws on the bond anticipation note totaling approximately \$3.3 million.
- During the fiscal year ended September 30, 2021, the District incurred approximately \$3.7 million of capital outlay expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had approximately \$2.2 million invested in capital assets. This amount represents a net increase of approximately \$2.2 million from the fiscal year 2020 total.

A listing of capital assets by major category for the current and prior year follows:

<i>September 30,</i>	2021	2020	Change
Capital assets not being depreciated	\$ 1,906,462	\$ -	\$ 1,906,462
Capital assets being depreciated	294,440	-	294,440
Total, prior to depreciation	2,200,902	-	2,200,902
Accumulated depreciation	6,481	-	6,481
Capital assets, net	\$ 2,194,421	\$ -	\$ 2,194,421

More information about the District's capital assets is presented in Note 3 to the financial statements.

Debt

At September 30, 2021, the District had approximately \$3.6 million outstanding on a bond anticipation note. This amount represents an increase of approximately \$3.3 million from the fiscal year 2020 total.

Postras East Community Development District Management's Discussion and Analysis

A listing of debt amounts outstanding for the current and prior year is as follows:

<i>September 30,</i>	2021	2020	Change
Series 2020 Note Payable	\$ 3,634,503	\$ 339,695	\$ 3,294,808

More information about the District's long-term debt is presented in Note 4 to the financial statements.

GOVERNMENTAL FUNDS BUDGETARY HIGHLIGHTS

An Operating budget was established by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown at page 23.

The District experienced an unfavorable variance in revenue and a favorable variance expenditures as compared to the budget in the amount of \$210,174 and \$241,099, respectively. The developer is funding the operations of the District thus these variances are due to the District budgeting conservatively for expenses and, as a result, budgeting for a substantial increase in developer contributions during the current fiscal year.

FUTURE FINANCIAL FACTORS

Postras East Community Development District is an independent special district that operates under the provisions of Chapter 190, Florida Statutes. The District operates under an elected Board of Supervisors, which establishes policy and sets assessment rates. For fiscal year 2022, the Developer has agreed to fund the operations of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. If you have questions about this report or need additional financial information, contact the Postras East Community Development District's management company at 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817.

Basic Financial Statements

Poitras East Community Development District
Statement of Net Position

<i>September 30,</i>	2021
	Governmental Activities
Assets	
Cash and cash equivalents	\$ 337,680
Accrued interest receivable	4
Prepaid expenses	28,029
Capital assets:	
Not being depreciated	1,906,462
Depreciable, net	287,959
Total assets	2,560,134
Liabilities	
Accounts payable	704,799
Retainage payable	35,750
Accrued interest payable	49,460
Non-current liabilities:	
Due in more than one year	3,634,503
Total liabilities	4,424,512
Net position	
Net investment in capital assets	(365,855)
Restricted for:	
Capital projects	22,459
Unrestricted	(1,520,982)
Total net position (deficit)	\$ (1,864,378)

The accompanying notes are an integral part of these financial statements.

Poitras East Community Development District Statement of Activities

For the year ended September 30,

2021

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ (120,126)	\$ 149,504	\$ -	\$ 29,378
Capital asset conveyance	(1,507,098)	-	-	(1,507,098)
Unallocated depreciation	(6,481)	-	-	(6,481)
Interest	(68,269)	-	24	(68,245)
Total governmental activities	\$ (1,701,974)	\$ 149,504	\$ 24	(1,552,446)

General revenue

Interest and other revenue	339
Change in net position	(1,552,107)
Net position (deficit) - beginning of year	(312,271)
Net position (deficit) - end of year	\$ (1,864,378)

The accompanying notes are an integral part of these financial statements.

**Poitras East Community Development District
Balance Sheet – Governmental Funds**

September 30,

2021

				Total
	General	Debt Service	Capital Projects	Governmental Funds
Assets				
Cash and cash equivalents	\$ 40,904	\$ 296,776	\$ -	\$ 337,680
Prepaid expenditures	5,570	-	22,459	28,029
Interest receivable	-	4	-	4
Total assets	\$ 46,474	\$ 296,780	\$ 22,459	\$ 365,713
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 10,918	\$ -	\$ 693,881	\$ 704,799
Retainage payable	-	-	35,750	35,750
Total liabilities	10,918	-	729,631	740,549
Fund balances				
Nonspendable	5,570	-	22,459	28,029
Restricted for debt service	-	296,780	-	296,780
Unassigned	29,986	-	(729,631)	(699,645)
Total fund balances (deficit)	35,556	296,780	(707,172)	(374,836)
Total liabilities and fund balances	\$ 46,474	\$ 296,780	\$ 22,459	\$ 365,713

The accompanying notes are an integral part of these financial statements.

Poitras East Community Development District
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of
Net Position

<u>September 30,</u>	<u>2021</u>
Total fund balances (deficit), governmental funds	\$ (374,836)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund level statements.	2,194,421
Liabilities not due and payable from current resources, including accrued interest, are not reported in the fund level statements.	(3,683,963)
Total net position (deficit) - governmental activities	\$ (1,864,378)

The accompanying notes are an integral part of these financial statements.

Poitras East Community Development District
Statement of Revenue, Expenditures and Changes in Fund Balances –
Governmental Funds

For the year ended September 30,

2021

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenue				
Developer contributions	\$ 150,708	\$ -	\$ -	\$ 150,708
Interest and other revenue	343	20	-	363
Total revenue	151,051	20	-	151,071
Expenditures				
Current:				
General government	120,126	-	-	120,126
Debt service:				
Interest	-	18,809	-	18,809
Capital outlay	-	-	3,708,000	3,708,000
Total expenditures	120,126	18,809	3,708,000	3,846,935
Excess (deficit) of revenue over expenditures	30,925	(18,789)	(3,708,000)	(3,695,864)
Other Financing Sources (Uses)				
Bond anticipation note proceeds	-	282,393	3,012,415	3,294,808
Total other financing sources (uses)	-	282,393	3,012,415	3,294,808
Net change in fund balances	30,925	263,604	(695,585)	(401,056)
Fund balances (deficit), beginning of year	4,631	33,176	(11,587)	26,220
Fund balances (deficit), end of year	\$ 35,556	\$ 296,780	\$ (707,172)	\$ (374,836)

The accompanying notes are an integral part of these financial statements.

Poitras East Community Development District
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities

<i>For the year ended September 30,</i>	2021
Net change in fund balances - governmental funds	\$ (401,056)
Depreciation on capital assets is not recognized in the fund financial statements but is reported as an expense in the Statement of Activities.	(6,481)
Capital outlay, reported as expenditures in the governmental funds, is shown as capital assets on the Statement of Net Position.	3,708,000
Draws on bond anticipation note are recorded as other financing sources on the fund level financial statements but are treated as a liability on the Statement of Activities.	(3,294,808)
Certain revenues that did not represent current financial resources in the prior year were deferred in the fund level financial statements but were recognized as revenue in the government-wide financial statements.	(1,204)
The conveyance of capital assets has no impact on the fund level financial statements but is treated as an expense in the government-wide Statement of Activities.	(1,507,098)
The change in accrued interest between the current and prior year is recorded on the Statement of Activities but not on the fund financial	(49,460)
Change in net position of governmental activities	\$ (1,552,107)

The accompanying notes are an integral part of these financial statements.

Poitras East Community Development District Notes to Financial Statements

NOTE 1: NATURE OF ORGANIZATION

The Poitras East Community Development District (the “District”) was established on July 9, 2018 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by the City of Orlando, Florida Ordinance No. 2018-38. 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 a Board of Supervisors (“Board”), which is comprised of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. A majority of the Supervisors are currently affiliated with the Developer of the community, TDCP, LLC. The District is economically dependent on the Developer. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final 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.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB). Based on the foregoing criteria, no potential component units were found.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to GAAP as applicable to governments in accordance with those promulgated by GASB. The following is a summary of the more significant policies:

Government-wide and Fund Financial Statements

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

Poitras East Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2021, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of 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 the related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and other 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 District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Developer contributions and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund – The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

Poitras East Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 – The Capital Projects fund is used to account for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

For the year ended September 30, 2021, the District does not report any proprietary funds. 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 District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, it is the government's policy to use committed resources first, followed by assigned resources, then unassigned resources as needed.

Cash, Deposits and Investments

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3)*.

The District is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Trust Funds as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses and prepaid expenditures on the Statement of Net Position and Balance Sheet – Governmental Funds, respectively. These items will be expensed over the applicable usage period.

Poitras East Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include primarily infrastructure assets (e.g., water management systems and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial/individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated 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 asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government will be depreciated using the straight-line method over the following estimated useful lives. Estimated useful lives for financial reporting purposes are as follows:

Infrastructure	Years
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.

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 over the life of the bonds using the straight-line or effective interest method. Bonds payable are reported net of these premiums or discounts. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current period expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of the 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 current period expenditures.

Poitras East Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet – governmental funds will sometimes include 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. The District does not have any of this type of item at September 30, 2021.

In addition to liabilities, the statement of net position and balance sheet – governmental funds 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. The District does not have any of this type of item at September 30, 2021.

Fund Equity

Net position in the government-wide financial statements represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents assets related to infrastructure and property, plant and equipment, net of any related debt. Restricted net position represents the assets restricted by the District's bond covenants.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the District board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the District board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

Budgets

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with GAAP for the General Fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts.

Poitras East Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. A public hearing is conducted to obtain 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. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June XX, 2022. See Note 10 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NOTE 3: CAPITAL ASSETS

The District is located on 1,061 acres, 778 of which are considered developable for residential, commercial and institutional uses. The capital improvement project includes the development of approximately 200,000 square feet of retail, restaurant, and other non-residential uses; 2,567 residential dwelling units; a K-8 school; a fire station; and supporting roadways and water management systems. The total projected cost of the infrastructure improvements has been estimated at approximately \$53 million to be funded by future bond issuances.

Upon completion, certain assets will be conveyed to other entities for ownership and/or maintenance. During the year ended September 30, 2021, the District conveyed completed infrastructure totaling approximately \$1.5 million.

Poitras East Community Development District
Notes to Financial Statements

NOTE 3: CAPITAL ASSETS (Continued)

The following is a summary of the changes in capital assets for the year ended September 30, 2021:

	Beginning Balance	Additions	Transfers/ Disposals	Ending Balance
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Construction in progress	\$ -	\$ 3,708,000	\$ (1,801,538)	\$ 1,906,462
Total capital assets, not being depreciated	-	3,708,000	(1,801,538)	1,906,462
<i>Capital assets being depreciated</i>				
Improvements other than buildings	-	-	294,440	294,440
Total capital assets, being depreciated	-	-	294,440	294,440
<i>Less accumulated depreciation</i>				
Improvements other than buildings	-	6,481	-	6,481
Total accumulated depreciation	-	6,481	-	6,481
Total capital assets, being depreciated, net	-	(6,481)	294,440	287,959
Governmental activities capital assets, net	\$ -	\$ 3,701,519	\$ (1,507,098)	\$ 2,194,421

NOTE 4: NOTES PAYABLE

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.

Long-term liability activity for the year ended September 30, 2021 is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<i>Governmental Activities</i>				
Series 2020 Note Payable	\$ 339,695	\$ 3,294,808	\$ -	\$ 3,634,503

Poitras East Community Development District Notes to Financial Statements

NOTE 4: NOTES PAYABLE (Continued)

The Note Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedure to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with the requirements of the Note Indenture.

The Note Indenture requires that the District maintain adequate funds in the reserve account to meet the debt service reserve requirement as defined in the Indenture. The District was in compliance with the requirements at September 30, 2021.

NOTE 5: 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 maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. The District has not settled any claims in the time since its inception.

NOTE 6: MANAGEMENT COMPANY

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

NOTE 7: DEVELOPER TRANSACTIONS

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

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the General Fund for the year ended September 30, 2021 totaled approximately \$151,000. In addition, the District paid the Developer for purchase of certain completed infrastructure assets during the current year in an amount totaling approximately \$1.8 million, which is included in capital outlay on the accompanying Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Funds.

Poitras East Community Development District

Notes to Financial Statements

NOTE 8: INTERLOCAL AGREEMENT

During the year ended September 30, 2021, the District entered into an interlocal cost sharing agreement associated with the operation and maintenance of a local alternative mobility network (LAMN). The agreement is made with other districts located in the Lake Nona area of Orlando, FL, including the Boggy Creek Improvement District, Greenway Improvement District, and Myrtle Creek Improvement District. The Districts benefitted by the LAMN will receive a \$20 million Federal grant to support and fund related development costs. The LAMN is comprised of five primary components including a mobility network hub, autonomous vehicle infrastructure, a bicycle transportation network, the Greenlink and the Greenlink bridge. The GreenLink is a linear park connecting a mixed use environment with Lake Nona Town Center, where the Greenlink bridge provides pedestrian access to Lake Nona Town Center and Hub.

The Greenlink and Greenlink bridge within the LAMN represent a combined transportation and regional amenity to all Districts and therefore ongoing operations and maintenance costs will be allocated among the Districts using a specific assessment methodology. Under this methodology, the District will be responsible for 12.7% of the operations and maintenance costs associated with the LAMN. At buildout, the total annual cost to the District is estimated at approximately \$176,000. As of September 30, 2021, no related funding has been received nor have any related costs been incurred.

NOTE 9: COMMITMENTS

At September 30, 2021, the District has approximately \$12 million remaining on contracts for various construction projects, which are expected to be substantially completed during 2022.

NOTE 10: SUBSEQUENT EVENTS

In October 2021, the District entered into a construction contract for Pearson Avenue Phase 2. The project is expected to take 150 days from commencement and is expected to cost approximately \$2.2 million. Further, subsequent to year-end, the District has approved various change orders for ongoing construction projects totaling approximately \$1 million.

In December 2021 the District conveyed certain infrastructure assets, including the off-site force main, to Orange County at a total cost of approximately \$357,000. The District entered into a promissory note with the Developer for the cost of this infrastructure, which will be repaid at the time of a future bond issuance at a 0% interest rate.

**Required Supplemental Information
(Other Than MD&A)**

**Poitras East Community Development District
Budget to Actual Comparison Schedule – General Fund**

For the year ended September 30,

2021

	Original Budget		Final Budget	Actual Amounts	Variance with Final Budget
Revenue					
Developer contributions	\$	160,225	\$ 361,225	\$ 150,708	\$ (210,517)
Interest and other revenue		-	-	343	343
Total revenue		160,225	361,225	151,051	(210,174)
Expenditures					
General government		67,725	224,325	120,126	104,199
Maintenance and operations		92,500	136,900	-	136,900
Total expenditures		160,225	361,225	120,126	241,099
Excess of revenue over expenditures	\$	-	\$ -	\$ 30,925	\$ 30,925

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

To the Board of Supervisors
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 (hereinafter referred to as the "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial

Internal Control Over Financial Reporting

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 may exist that have not been identified.

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 grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
June XX, 2022

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Poitras East Community Development District ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June XX, 2022.

Auditors' 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 Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountants' 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 June XX, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to communicate whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the District's 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.

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

Specific Information

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

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$12,670,144.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$40,099.

Other Matters

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

Purpose of this Letter

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

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

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida

June XX, 2022

INDEPENDENT ACCOUNTANTS' REPORT

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

We have examined Poitras East Community Development District's compliance with the

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 performed the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. 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 judgement, 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.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

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

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
June XX, 2022

Postras East Community Development District

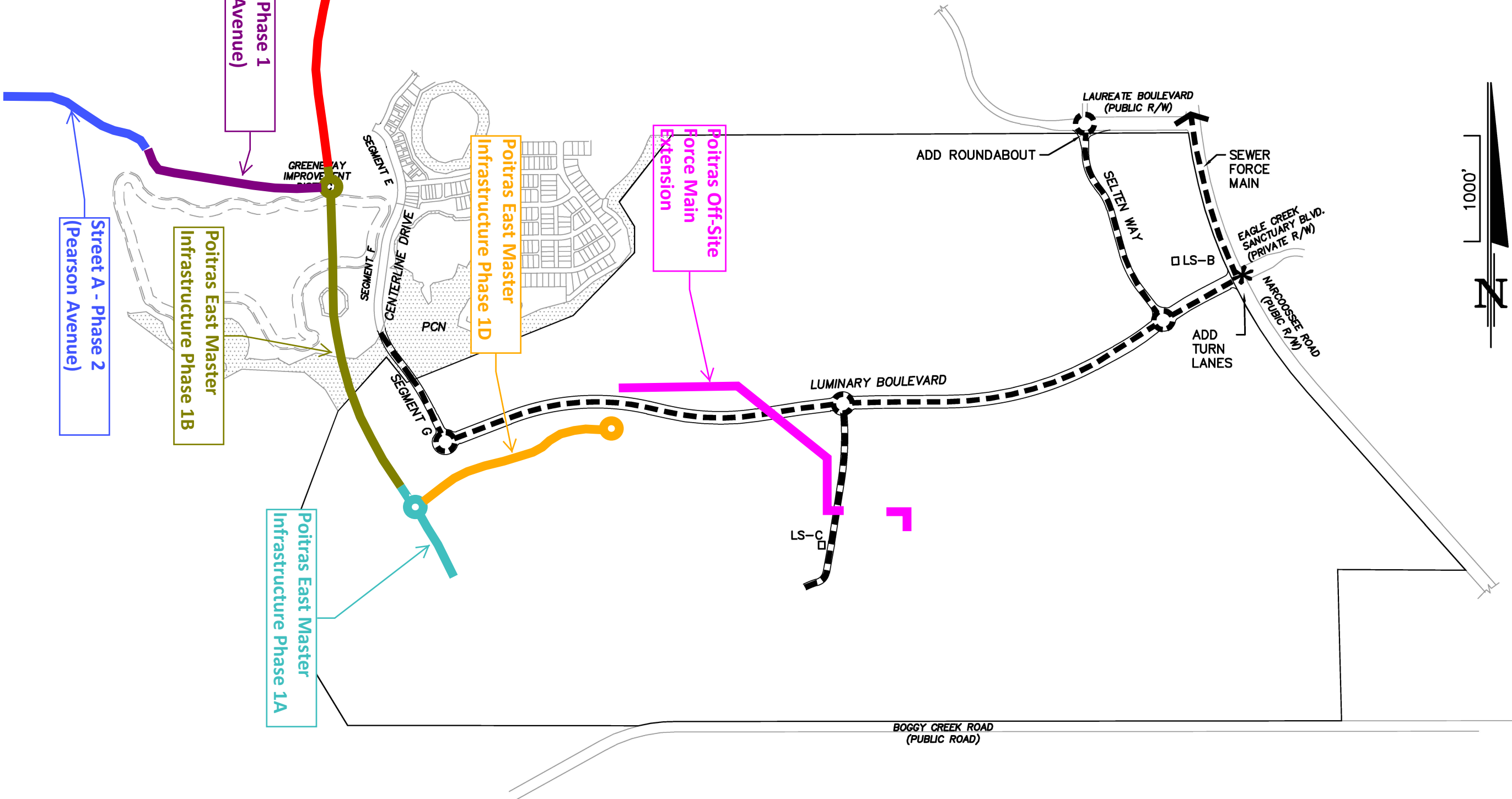
OUC Streetlight Agreements
(provided under separate cover)

Postras East Community Development District

**Acquisition of Postras East Parcel N-3 Street A and
LS-C Wastewater Improvements**

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

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



RESIDENTIAL ROADWAYS AND TRACTS ARE DIAGRAMMATIC AND SUBJECT TO CHANGE

MAY 19, 2020

SHEET 1 OF 2



DONALD W. MCINTOSH ASSOCIATES, INC.
ENGINEERS PLANNERS SURVEYORS
2200 PARK AVENUE NORTH, WINTER PARK, FL 32789 407.844.4088

AFFIDAVIT REGARDING COSTS PAID

STATE OF FLORIDA

COUNTY OF _____

I, _____, as _____ 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 _____, and I am _____ 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 August 12, 2020, ("**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. Except for the Remaining Costs identified on **Exhibit A**, which represent retainage withheld, no money is owed to any contractors or subcontractors for any work performed 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]

Executed this ____ day of _____, 2022.

TDCP, LLC, a Florida limited liability company

By: _____

Its: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this ____ day of _____, 2022, by _____, an authorized representative of **TDCP, LLC**, a Florida limited liability company, who [] is personally known to me or [] produced _____ as identification.

(NOTARY SEAL)

Notary Public Signature

(Name typed, printed or stamped)
Notary Public, State of _____
Commission No. _____
My Commission Expires: _____

Exhibit "A"

Poitras East Parcel N-3 Street A and LS-C Wastewater Improvements

Description of Improvements to be Acquired:

Those components of the Poitras East Parcel N-3 Street A and LS-C project lying within that certain right of way tract (Tract R) and that certain lift station tract (Tract LS-1) 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, specifically consisting of a wastewater lift station, wastewater pipes (gravity and pressure) and attendant fittings, improvements, and appurtenances constructed in connection therewith.

<u>Improvement Description</u>	<u>Contract</u>	<u>Total Cost</u>
Gravity Main	Jr. Davis	\$248,318.47
Lift Station and Force Main	Jr. Davis	\$507,146.00
Change Order No. 1	Jr. Davis	\$18,898.35
Less Uncompleted Work	Jr. Davis	(\$44,955.95)
Subtotal		\$729,406.87
Less 10% Retainage		(\$72,940.69)
TOTAL		\$656,466.18

Postras East Community Development District

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

<http://poitrasedcdd.com/>

Postras East Pearson Avenue Phase 1 and LS-C

BILL OF SALE PARCEL N-3 STREET A AND LS-C WASTEWATER

This Bill of Sale is between Postras East Community Development District, a local unit of special purpose governments established pursuant to Chapter 190, *Florida Statutes*, located at 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 (hereinafter referred to as "SELLER") and Orange County, a political subdivision of the State of Florida, (hereinafter referred to as "BUYER"). SELLER, for and in consideration of the sum of One (\$1.00) Dollar and other valuable consideration paid to SELLER by BUYER, receipt of which is hereby acknowledged does grant, sell, transfer, convey and deliver to BUYER all goods which comprise the wastewater system installed by SELLER and located on the following County easements or rights-of-way as shown on the record drawings dated June 2, 2022, comprising the Final Engineering Plans for Postras East Pearson Avenue Phase 1 and LS-C, dated April 1, 2020 (last revised November 5, 2021), prepared by Donald W. McIntosh Associates, Inc.

BUYER shall have all rights and title to the goods in itself and its assigns.

SELLER warrants that it is lawful owner of the goods and the goods are free from all liens and encumbrances. SELLER has good right to sell the goods and will warrant and defend the right against the lawful claims and demands of all persons.

IN WITNESS WHEREOF, SELLER has executed this Agreement on the ____ day of _____, 2022.

SELLER: Postras East Community Development District
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
Attn: Jennifer Walden, District Manager

Dr. Richard Levey, Chair

SIGNED, SEALED AND DELIVERED IN THE PRESENCE OF:

ATTEST: _____
Jennifer Walden, Secretary, Postras East Community Development District

State of Florida
County of Orange

The foregoing instrument was acknowledged before me this ____ day of _____, 2022, by Richard L. Levey, who is personally known to me.

Notary Signature
Print Name: Victoria Mullins

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:

Those components of the Postras East Parcel N-3 Street A and LS-C project lying within that certain right of way tract (Tract R) and that certain lift station tract (Tract LS-1) 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, specifically consisting of a wastewater lift station, wastewater pipes (gravity and pressure) and attendant fittings, 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.

Notwithstanding anything to the contrary herein, retainage is still owed to contractors in the amount of \$70,381.24 and Seller agrees to timely make payment for all remaining amounts owed.

[remainder of page intentionally left blank]

IN WITNESS WHEREOF, the Seller has caused this instrument to be executed in its name this _____ day of _____, 2022.

Signed, sealed and delivered
in the presence of:

TDCP, LLC
a Florida limited liability company

Witnessed:

By: _____
Print Name: _____
Print Title: _____

Print Name: _____

Print Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 2022, by _____, as _____ on behalf of TDCP, LLC, a Florida limited liability company, and who ☐ has produced _____ as identification or who ☐ is personally known to me.

(NOTARY SEAL)

Notary Public Signature

(Name typed, printed or stamped)
Notary Public, State of _____
Commission No. _____
My Commission Expires: _____

**ACKNOWLEDGMENT OF ACQUISITION OF CERTAIN INFRASTRUCTURE
IMPROVEMENTS AND THE RIGHT TO RELY UPON ANY WARRANTIES AND
CONTRACT TERMS FOR THE CONSTRUCTION OF SAME**

THIS ACQUISITION AND WARRANTY ACKNOWLEDGMENT is made the 2nd day of June, 2022, by **Jr. Davis Construction Company, Inc.**, having offices located at 210 Hangar Road, Kissimmee, Florida 34741 (“Contractor”), in favor of the **Postras East Community Development District** (“District”), which is a local unit of special-purpose government situated in Orange County, Florida, and having offices located at 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817

SECTION 1. DESCRIPTION OF CONTRACTOR’S SERVICES. Contractor has provided construction services as general contractor in connection with the construction of certain infrastructure improvements (the “Improvements”) for TDCP, LLC, a Florida limited liability company, and developer of lands within the District (the “Developer”). A copy of the contract for the construction of said Improvements is attached as **Exhibit A** (“Construction Contract”). The Improvements constructed and acquired are more generally described in the attached **Exhibit B**.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Contractor acknowledges that the District is or has acquired the Improvements, constructed by Contractor in connection with the Construction Contract attached as **Exhibit A**, from Developer, and thereby securing the unrestricted right to rely upon the terms of the Construction Contract for same.

SECTION 3. WARRANTY. Contractor hereby expressly acknowledges the District’s right to enforce the terms of the Construction Contract, including any warranties provided therein and to rely upon and enforce any other warranties provided under Florida law.

SECTION 4. INDEMNIFICATION. Contractor indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Improvements identified in **Exhibit B** because of any act or omission of Contractor, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney’s fees and costs incurred by the District.

SECTION 5. CERTIFICATE OF PAYMENT. Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that no outstanding requests for payment exist related to the Improvements identified in **Exhibit B**, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. This document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer for the Improvements identified in **Exhibit B**.

SECTION 6. EFFECTIVE DATE. This Acquisition and Warranty Acknowledgement shall take effect upon execution.

[signatures on the following page]

ATTEST

[print name]

[print name]

**JR. DAVIS CONSTRUCTION
COMPANY, INC.,**

By: _____
Its: _____

Exhibit A:
Construction Contract

Exhibit B
Poitras East Parcel N-3 Street A and LS-C Wastewater Improvements

Description of Improvements to be Acquired:

Those components of the Poitras East Parcel N-3 Street A and LS-C project lying within that certain right of way tract (Tract R) and that certain lift station tract (Tract LS-1) 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, specifically consisting of a wastewater lift station, wastewater pipes (gravity and pressure) and attendant fittings, improvements, and appurtenances constructed in connection therewith.

<u>Improvement Description</u>	<u>Contract</u>	<u>Total Cost</u>
Gravity Main	Jr. Davis	\$248,318.47
Lift Station and Force Main	Jr. Davis	\$507,146.00
Change Order No. 1	Jr. Davis	\$18,898.35
Less Uncompleted Work	Jr. Davis	(\$44,955.95)
Subtotal		\$729,406.87
Less 10% Retainage		(\$72,940.69)
TOTAL		\$656,466.18

[insert Developer letterhead]

_____, 2022

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

Re: Poitras East Community Development District (the “District”)
Acquisition of Parcel N-3 Street A and LS-C Wastewater Improvements Described in
Exhibit “A”

Dear Ms. Walden:

We are writing to request that the Poitras East Community Development District (“**District**”) acquire from TDCP, LLC (“**Developer**”) the public infrastructure improvements set forth in **Exhibit A**, which is attached hereto. The Developer constructed the improvements consistent with the District *Engineer’s Report and Capital Improvement Program*, dated August 12, 2020, prepared by the District Engineer and the improvements 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 to the District in exchange for the delivery of a promissory note in the amount of **\$656,466.18**, representing the Costs Paid identified in Exhibit A. The Remaining Costs identified in Exhibit A primarily consist of retainage, testing and minor work not affecting completion of the improvements. The Developer will request these funds from the District at such point in time when released to the Contractor.

Sincerely,

TDCP, LLC

By: _____

Its: _____

ACKNOWLEDGED AND AGREED TO BY:

Chairperson
Poitras East Community Development District

Exhibit "A"

Poitras East Parcel N-3 Street A and LS-C Wastewater Improvements

Description of Improvements to be Acquired:

Those components of the Poitras East Parcel N-3 Street A and LS-C project lying within that certain right of way tract (Tract R) and that certain lift station tract (Tract LS-1) 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, specifically consisting of a wastewater lift station, wastewater pipes (gravity and pressure) and attendant fittings, improvements, and appurtenances constructed in connection therewith.

<u>Improvement Description</u>	<u>Contract</u>	<u>Total Cost</u>
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Less Uncompleted Work	Jr. Davis	(\$44,955.95)
Subtotal		\$729,406.87
Less 10% Retainage		(\$72,940.69)
TOTAL		\$656,466.18

**DONALD W. MCINTOSH ASSOCIATES, INC. CERTIFICATION TO
POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT REGARDING
PARCEL N-3 STREET A AND LS-C WASTEWATER IMPROVEMENTS**

Board of Supervisors
Poitras East Community Development District

Re: Poitras East Community Development District
Parcel N-3 Street A and LS-C Wastewater 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 (“**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 Improvements, including but not limited to, the forms of agreement, plans, schedules, invoices, and other documents.
2. The Improvements are within the scope of the Series 2020 Project as set forth in the *Engineer’s Report and Capital Improvement Program*, dated August 12, 2020, 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 Improvements were installed in accordance with their specifications and are capable of performing the functions for which they were intended.
4. The total costs associated with Improvements are as set forth in the Affidavit Regarding Costs Paid received from TDCP, LLC, dated as of or about the same date as this certificate. Such costs are equal to or less than each of the following: (i) what was actually paid by the TDCP, LLC, to construct the Improvements, and (ii) the reasonable fair market value of the Improvements.
5. 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.
6. With this document, I hereby certify that it is appropriate at this time to acquire 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, P.E.

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 2022, by Jeffrey J. Newton, P.E., an authorized representative of Donald W. McIntosh Associates, Inc., who [] is personally known to me or [] produced _____ as identification.

(NOTARY SEAL)

Notary Public Signature

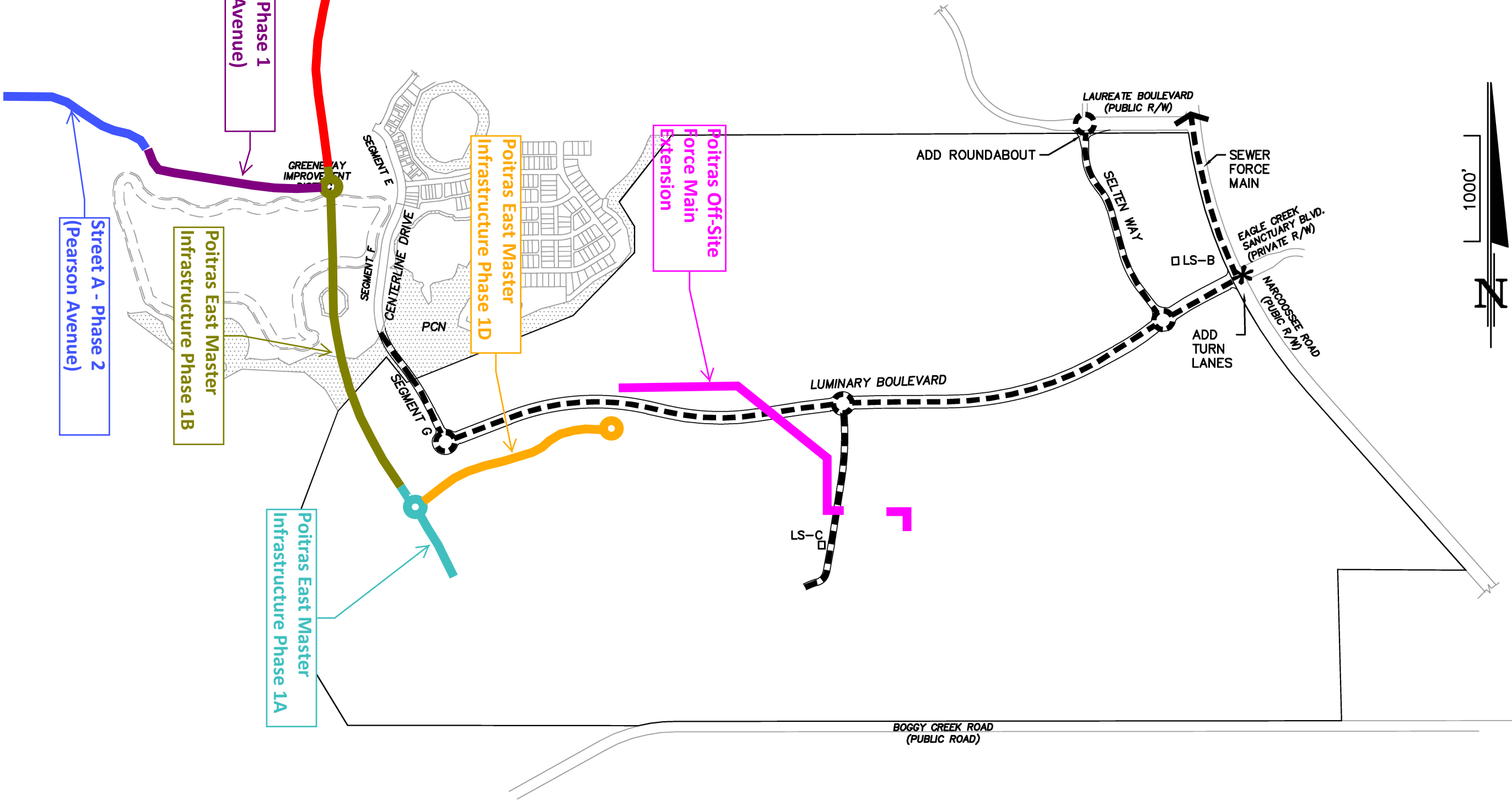
(Name typed, printed or stamped)
Notary Public, State of _____
Commission No. _____
My Commission Expires: _____

Postras East Community Development District

**Authorization to Acquire Certain Improvements for
Postras East Master Infrastructure Phase 1A,
Postras East Parcel N-3 Street and Lift Station C**

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

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



RESIDENTIAL ROADWAYS AND TRACTS ARE DIAGRAMMATIC AND SUBJECT TO CHANGE

MAY 19, 2020

SHEET 1 OF 2



DONALD W. MCINTOSH ASSOCIATES, INC.
ENGINEERS PLANNERS SURVEYORS
2200 PARK AVENUE NORTH, WINTER PARK, FL 32789 407.844.4088

Postras East Community Development District

**Operation and Maintenance Expenditures Paid in
May 2022 in an amount totaling \$10,146.33**

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, 2022 through May 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$10,146.33**

Approval of Expenditures:

_____ Chairman

_____ Vice Chairman

_____ Assistant Secretary

Poitras East CDD

AP Check Register (Current and History by Bank)

Check Dates: 5/1/2022 to 5/31/2022

Check No.	Date	Status	Vendor ID	Payee Name	Amount
BANK ID: FCB - FLORIDA COMMUNITY BANK					001-101-0000-00-01 - General Checking Account
1279	05/06/22	M	BERMAN	Berman Construction	\$1,000.00
1280	05/06/22	M	DONMC	Donald W McIntosh Associates	\$1,855.10
1281	05/06/22	M	KUTAK	Kutak Rock	\$1,078.50
1282	05/06/22	M	ORLSEN	Orlando Sentinel	\$237.50
1283	05/06/22	M	PFMGC	PFM Group Consulting	\$2,944.28
1284	05/06/22	M	RLEVEY	Richard Levey	\$200.00
1285	05/23/22	M	BERMAN	Berman Construction	\$1,000.00
1286	05/23/22	M	S811	Sunshine 811	\$5.76
1287	05/25/22	M	BROWNI	Brownies Septic and Plumbing	\$150.00
1288	05/25/22	M	DONMC	Donald W McIntosh Associates	\$506.50
1289	05/25/22	M	VGLOBA	VGlobalTech	\$570.00
BANK FCB REGISTER TOTAL:					\$9,547.64
GRAND TOTAL :					\$9,547.64

9,547.64	Checks 1279-1289
598.69	PA 150 - OUC paid online
10,146.33	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 #148

4/22/2022

Item No.	Payee	Invoice Number	General Fund
1	Berman Construction April Administrator & Irrigation Specialist	18469	\$ 1,000.00
2	Donald W McIntosh Associates Engineering Services Through 03/25/2022 Wastewater System Needs Analysis	42471 42481	\$ 437.50 \$ 1,417.60
3	Kutak Rock General Counsel Through 03/31/2022	3038431	\$ 1,078.50
4	PFM Group Consulting Billable Expenses March Reimbursables	119676 OE-EXP-04-028	\$ 21.65 \$ 5.96
5	Supervisor Fees - 04/19/2022 Meeting Richard Levey	--	\$ 200.00
TOTAL			\$ 4,161.21



Chairperson

RECEIVED

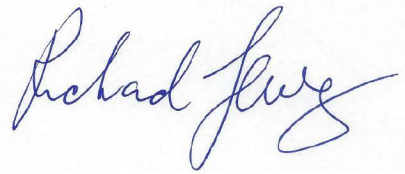
By Amanda Lane at 8:12 am, Apr 26, 2022

Poitras East Community Development District

Payment Authorization #149

4/29/2022

Item No.	Payee	Invoice Number	General Fund
1	Orlando Sentinel Legal Advertising on 04/12/2022 (Ad: 7184583)	OSC52431637	\$ 237.50
2	PFM Group Consulting DM Fee: April 2022	DM-04-2022-43	\$ 2,916.67
TOTAL			\$ 3,154.17



Chairperson

RECEIVED

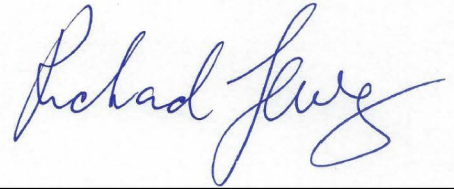
By Amanda Lane at 1:22 pm, May 02, 2022

Postras East Community Development District

Payment Authorization #150

5/6/2022

Item No.	Payee	Invoice Number	General Fund
1	Berman Construction April Administrator & Irrigation Specialist	18469	\$ 1,000.00
2	OUC Acct: 2989510986 ; Service 04/01/2022 - 05/02/2022	--	\$ 598.69
3	Sunshine 811 April Tickets	PS-INV1010836	\$ 5.76
TOTAL			\$ 1,604.45



Chairperson

Poitras East Community Development District

Payment Authorization #151

5/13/2022

Item No.	Payee	Invoice Number	General Fund
1	Brownies Septic and Plumbing Monthly Lift Station Maintenance	i88711	\$ 150.00
2	Donald W McIntosh Associates Engineering Services Through 04/22/2022	42596	\$ 506.50
TOTAL			\$ 656.50



Chairperson

RECEIVED

By Amanda Lane at 1:53 pm, May 23, 2022

Postras East Community Development District

Payment Authorization #152

5/20/2022

Item No.	Payee	Invoice Number	General Fund
1	VGlobaITech		
	Quarter 1 ADA Audit	3717	\$ 300.00
	April Website Maintenance	3777	\$ 135.00
	May Website Maintenance	3857	\$ 135.00
TOTAL			\$ 570.00



Chairperson

Postras East Community Development District

**Requisition Nos. 2020-148 – 2020-159 Paid in May
2022 in an amount totaling \$1,282,190.11**

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

REQUISITION NO.	PAYEE	AMOUNT
S2020-148	Poitras East CDD	\$20,588.75
S2020-149	Atlantic TNG	\$4,087.00
S2020-150	Core & Main	\$82,905.16
S2020-151	Jr. Davis Construction Co.	\$1,036,198.45
S2020-152	Boggy Creek Improvement District	\$46.00
S2020-153	Core & Main	\$40,353.90
S2020-154	Donald W McIntosh Associates	\$13,057.25
S2020-157	Atlantic TNG	\$5,194.00
S2020-158	Core & Main	\$75,140.10
S2020-159	Kittelson & Associates	\$4,619.50
		\$1,282,190.11

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

DATE:	April 29, 2022	REQUISITION NO:	148
PAYEE:	Poitras East CDD	AMOUNT DUE:	\$20,588.75
ADDRESS:	3501 Quadrangle Boulevard, Ste. 270 Orlando, FL 32817	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Reimbursement to O&M Account for Inspection Fees Paid to Orlando Utilities Commission for the Master Infrastructure Phase 1C Project, Plus \$15.00 Wire Fee – \$14,585.00• Reimbursement to O&M Account for Inspection Fees Paid to Orlando Utilities Commission for the Centerline Drive Segment F Project, Plus \$15.00 Wire Fee – \$6,003.75		

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:  5/12/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 1:22 pm, May 02, 2022

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

DATE:	May 6, 2022	REQUISITION NO:	149
PAYEE:	Atlantic TNG, LLC	AMOUNT DUE:	\$4,087.00
ADDRESS:	PO Box 729 Sarasota, FL 34230	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice 141507 for Centerline Dr Segment F Construction Materials – \$4,257.00• Invoice 141587 for Centerline Dr Segment F Construction Materials – \$1,180.00• Credit Memo 142286 for Centerline Dr Segment F Construction Materials – (\$675.00)• Credit Memo 142288 for Centerline Dr Segment F Construction Materials – (\$675.00)		

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.


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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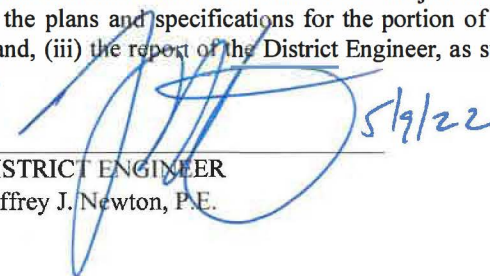
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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

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, P.E.

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

DATE:	May 6, 2021	REQUISITION NO:	150
PAYEE:	Core & Main	AMOUNT DUE:	\$82,905.16
ADDRESS:	PO Box 28330 St. Louis, MO 63146	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice P661481 for Eastmas Ph 1 Construction Materials – \$75,844.08• Invoice P439887 for Poit 1D Construction Materials – \$3,839.05• Invoice P726348 for Poit 1D Construction Materials – \$13,966.23• Invoice P726350 for Poit 1D Construction Materials – \$11,907.37• Credit Memo Q572220 for Poit 1D Construction Materials – (\$897.75)• Credit Memo Q572496 for Poit 1D Construction Materials – (\$6,007.40)• Credit Memo Q572616 for Poit 1D Construction Materials – (\$3,839.05)• Credit Memo Q573037 for Poit 1D Construction Materials – (\$11,907.37)		

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: 
DISTRICT ENGINEER
Jeffrey J. Newton, P.E.

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

DATE:	May 6, 2022	REQUISITION NO:	151
PAYEE:	Jr. Davis Construction Co.	AMOUNT DUE:	\$1,036,198.45
ADDRESS:	210 Hangar Road Kissimmee, FL 34741	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice 127968 (Pay Application #7) for Project 2082 (Poitras East Master Infrst 1D) Through 04/25/2022 – \$418,058.44• Invoice 127969 (Pay Application #7) for Project 2089 (Poitras East Master Infrs PH1C) Through 04/25/2022 – \$515,353.15• Invoice 127970 (Pay Application #5) for Project 2089 (Poitras East Master Infrs & Centerline Dr Seg F) Through 04/25/2022 (to be reimbursed by Midtown Improvement District) – \$102,786.86		

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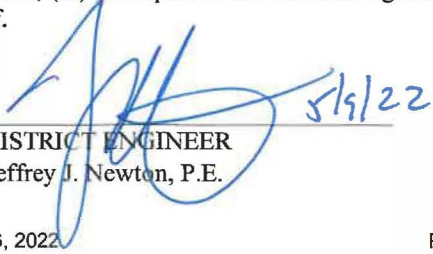
All invoice(s) are on file with the District from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

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
Jeffrey J. Newton, P.E.

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

DATE:	May 13, 2022	REQUISITION NO:	152
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 OSC53146226; Ad: 7189896), Req. 2018-242		

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:  5/17/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 1:53 pm, May 23, 2022

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

DATE:	May 13, 2021	REQUISITION NO:	153
PAYEE:	Core & Main	AMOUNT DUE:	\$40,353.90
ADDRESS:	PO Box 28330 St. Louis, MO 63146	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice P661870 for Eastmas Ph 1 Construction Materials – \$27,334.50• Invoice P661880 for Eastmas Ph 1 Construction Materials – \$5,799.00• Invoice Q303784 for Eastmas Ph 1 Construction Materials – \$7,220.40		

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:  5/17/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 1:53 pm, May 23, 2022

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

DATE:	May 13, 2022	REQUISITION NO:	154
PAYEE:	Donald W McIntosh Associates Inc	AMOUNT DUE:	\$13,057.25
ADDRESS:	2200 Park Avenue North Winter Park, FL 32789	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice 42597 for Project 18124 (Poitras East CDD) Engineering Services Through 04/22/2022 – \$6,612.50• Invoice 42599 for Project 20695 (Pearson Avenue (Street A) – Phase 2) Engineering Services Through 04/22/2022 – \$1,738.30• Invoice 42602 for Project 21555 (Poitras East Master Infrastructure Phase 1C) Engineering Services Through 04/22/2022 – \$2,471.00• Invoice 42603 for Project 21557 (Poitras East Off-Site Force Main) Engineering Services Through 04/22/2022 – \$2,235.45		

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: 
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 1:53 pm, May 23, 2022

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

DATE:	May 27, 2022	REQUISITION NO:	157
PAYEE:	Atlantic TNG, LLC	AMOUNT DUE:	\$5,194.00
ADDRESS:	PO Box 729 Sarasota, FL 34230	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 141476 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.


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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:  5/27/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED

By Amanda Lane at 2:10 pm, May 27, 2022

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

DATE:	May 27, 2021	REQUISITION NO:	158
PAYEE:	Core & Main	AMOUNT DUE:	\$75,140.10
ADDRESS:	PO Box 28330 St. Louis, MO 63146	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice P789678 for Eastmas Ph 1 Construction Materials – \$69,595.62• Invoice Q388692 for CntLn Seg F ODP Construction Materials – \$5,544.48		

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:  5/27/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

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

DATE:	May 27, 2022	REQUISITION NO:	159
PAYEE:	Kittelson & Associates	AMOUNT DUE:	\$4,619.50
ADDRESS:	PO Box 40847 Portland, OR 97240	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 126655 for Project 262690 (Narcoossee & Luminary Post Design) Through 04/30/2022		

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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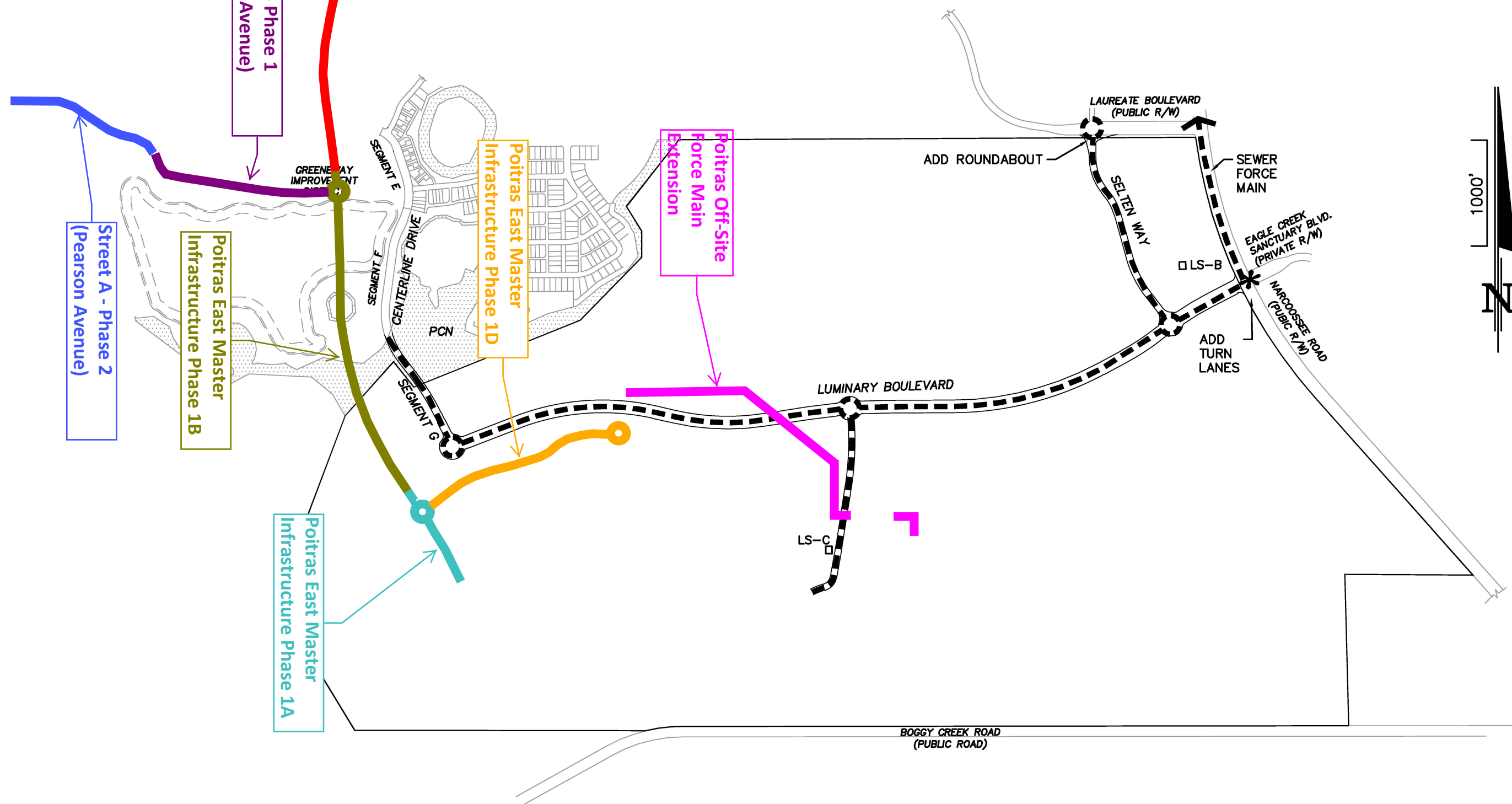
BY:  5/27/22
DISTRICT ENGINEER Jeffrey J. Newton, PE

Postras East Community Development District

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

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

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



RESIDENTIAL ROADWAYS AND TRACTS ARE DIAGRAMMATIC AND SUBJECT TO CHANGE



June 15, 2022

**DONALD W. McINTOSH
ASSOCIATES, INC.**

Poitras East Community Development District
12051 Corporate Boulevard
Orlando, FL 32817

Re: Pearson Avenue (Street A) - Phase 2
Additional Surveying Services
DWMA Job No. 20695 (036-037)

Donald W. McIntosh Associates, Inc. (DWMA) is pleased to submit for your consideration this work authorization to provide professional engineering services to Poitras East Community Development District ("CLIENT") for additional services for Pearson Avenue (Street A) - Phase 2 ("Project"). The scope of this proposal includes preparation of sketches of descriptions for offsite easements and assistance with processing Orange County Utility easements for this project as detailed in the scope of work. The Attachments consist of Basis of Proposal and Client Responsibilities. DWMA will provide these services pursuant to our current contract with Poitras East Community Development District dated August 21, 2018 ("Engineering Agreement").

CIVIL ENGINEERS

LAND PLANNERS

SURVEYORS

CIVIL ENGINEERING

I. Scope of Work

PROFESSIONAL SURVEYING & MAPPING

- A. LEGAL DESCRIPTIONS AND SKETCHES – Preparation of seven (7) miscellaneous sketches of legal descriptions for easement documents being prepared by others.
- B. ASSIST WITH PROCESSING ORANGE COUNTY UTILITY EASEMENTS – Assist CLIENT with processing Orange County Utility (OCU) utility easements.

FEE SCHEDULE

Contract Item	Billing Item	Description	Fee
		Civil Engineering	
A.	000	Legal Descriptions and Sketches (7)	\$6,300.00
B.	000	Assist with Processing OCU Easements	4,000.00
		TOTAL	\$10,300.00

2200 Park Ave. North

Winter Park, FL

32789-2355

Fax 407-644-8318

407-644-4068

PAYMENT OF FEES & REIMBURSABLE EXPENSES

Poitras East Community Development District will compensate Donald W. McIntosh Associates, Inc., pursuant to the hourly rate schedule contained in the Engineering Agreement and/or the lump sums listed above. The district will reimburse Donald W. McIntosh

F:\Contract\Proposals\cp14574.doc



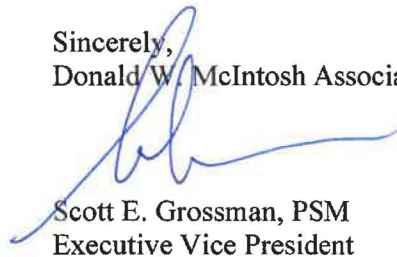
*Poitras East Community Development District
Pearson Avenue (Street A) - Phase 2
DWMA Job No. 20695 (036-037)
June 15, 2022
Page 2 of 4*

Associates, Inc., all direct costs, which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Agreement.

This proposal, together with the Engineering Agreement, represents the entire understanding between the Poitras East Community Development District and Donald W. McIntosh Associates, Inc. (Engineer) with regard to the referenced work authorization. If you wish to accept this work authorization, please sign where indicated and return one complete copy to our office. Upon receipt, we will promptly schedule our services.

We appreciate your confidence in Donald W. McIntosh Associates, Inc., and look forward to continuing to serve you. Please contact the undersigned with any questions or clarification.

Sincerely,
Donald W. McIntosh Associates, Inc.



Scott E. Grossman, PSM
Executive Vice President

SEG/ls

APPROVED AND ACCEPTED

[Signature]

Authorized Representative of
Poitras East Community Development District

Date

PURSUANT TO FLORIDA STATUTE 558.003, AN INDIVIDUAL EMPLOYEE OR AGENT OF DONALD W. MCINTOSH ASSOCIATES, INC. MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.



BASIS OF PROPOSAL AND CLIENT RESPONSIBILITIES

Our Agreement is also based on the following conditions and limitations:

BASIS OF PROPOSAL

CLIENT has performed the necessary due diligence research to confirm that the site is suitable for the intended purpose.

The CLIENT is advised that concurrency management and comprehensive plan consistency will impact the land development process. Regulations regarding concurrency and consistency vary according to governmental jurisdiction. The status of concurrency, consistency and, if applicable, vested rights must be addressed for all projects within the State of Florida. DWMA presumes the CLIENT is aware of the issues and resultant impacts described. DWMA disclaims responsibility for delays that may be encountered due to failure on the part of the CLIENT to address concurrency and consistency issues prior to initiation of Services proposed herein. DWMA is not responsible for changes to the approved plans that may alter the concurrency vesting status or for noncompliance on the part of the property owner with regard to the performance terms and conditions established in the vesting certificate.

DWMA will not be responsible for any circumstances, acts, errors, omissions or events, of any type, beyond its control including, without limitation, construction costs, the acts or failures to act of any governmental or judicial agency, or the existence of hazardous waste of any type associated with the Project. No Services associated with hazardous waste of any type are included in any way in this Agreement.

Without limitation, architectural, traffic engineering (e.g., studies, signalization), structural engineering (e.g., retaining walls, bridges, docks), mechanical engineering (e.g., fire pumps), fire protection engineering (e.g., dedicated fire lines beyond the point of service), electrical engineering, geotechnical engineering and testing, environmental assessment, landscape and irrigation design, non-civil utility engineering (e.g., power, gas, telephone, cable television, site lighting) and any other professional or consultant services required by CLIENT and not undertaken by DWMA, shall be retained separately by the CLIENT. **No Services are included in this Agreement other than those specifically listed herein.**

DWMA may be mandated by regulatory authorities to incorporate findings, requirements and details of design in their construction plans that are prepared by professional geotechnical engineers and not by DWMA. In doing so, DWMA assumes no responsibility or liability for the design, construction or operation of geotechnical engineering components which may include, but not be limited to, underdrains, ground stabilizers, backfills, embankments, etc. CLIENT must also recognize that some of these systems (i.e., underdrains, etc.) usually require extensive field supervision during construction and certification after construction. These systems are subject

to damage by other activities during or after infrastructure construction such as other utility installations (power, telephone, cable, gas, etc.). DWMA assumes no liability for damages to any design element caused by the improper design, construction, operation or maintenance of improvements designed by others.

DWMA, in and through its review and/or use of design and calculations prepared by others, is not responsible for or liable for error or omissions in the design and permitting services provided by others. CLIENT's consultants will provide DWMA with permission to utilize and rely upon their work product as the basis of DWMA's design. Certain elements designed by others may be shown in DWMA construction plans for context only.

DWMA's performance and work product quality is dependent upon the timely provision of services from CLIENT-selected and contracted third-party consultants, including but not limited to geotechnical engineer, environmental consultant, transportation engineer, landscape/hardscape/irrigation designer and/or legal consultant whose services, while coordinated to the extent possible, are beyond the scope of responsibility of DWMA.

If locating underground utilities is expressly included in the Services, DWMA will locate such underground utilities as may be marked by a utility locating service retained by CLIENT. DWMA shall not be liable for showing any utility lines not marked by the locating company. DWMA cannot and does not guarantee or warranty that unidentified utilities will not be encountered.

Any opinion of construction cost prepared by DWMA represents its judgment as a design professional and is supplied for the general guidance of the CLIENT only since DWMA has no control over the cost of labor and material or over competitive bidding or market conditions. DWMA does not warrant or guarantee the accuracy of such opinions.

No permit applications or negotiations with regulatory agencies or permitting authorities are included other than those specifically listed herein.

If construction services or observation of construction are included herein, the Services included by DWMA will be to conduct periodic visits and observations to determine that the Work generally conforms or will conform to the applicable contract documents in relation to DWMA's engineering Services. DWMA's Service shall not include determining, supervising, implementing, or undertaking the responsibilities of the contractor, subcontractors or others, regarding means, methods, techniques, sequences and procedures of construction, nor for job conditions, safety precautions or programs. Construction phase services for systems designed and permitted by others are not included.

Construction phase retesting resulting from failures or no-shows, and therefore requiring additional site visits, shall be additional services and is not included in the scope of this agreement. Such services will be invoiced separately



Poitras East Community Development District
BASIS OF PROPOSAL AND CLIENT RESPONSIBILITIES
DWMA Job No. 20695 (036-037)
June 15, 2022
Page 4 of 4

on an hourly basis for back-charge to the contractor by CLIENT.

CLIENT's contractor and/or surveyor will provide certified as-built surveys prepared by a Florida-licensed surveyor for DWMA's use and reliance in preparing project certifications and/or record drawings. Any as-built surveys required to be performed by DWMA due to failure of contractor's surveyor to provide accurate and complete survey data will be invoiced separately on an hourly basis for back-charge to the contractor by CLIENT.

Federal Emergency Management Agency (FEMA) Map revisions or amendments which may be required by regulatory agencies or lenders are not included unless specifically listed in Basic Services.

Provision of customized digital data files to CLIENT, CLIENT's consultants and/or CLIENT's contractor is not included. DWMA work product will be prepared digitally in AutoCAD Civil3D® 2018 or later.

CLIENT RESPONSIBILITIES

The CLIENT, or his representative, shall be available to meet with DWMA and provide decisions in a timely manner throughout the course of the Project.

The CLIENT will provide DWMA with plans and other pertinent information which may be necessary to properly survey or engineer the Project.

Prior to initiation of preliminary or final design, an approved site plan and final dimensioned building footprint(s) will be provided to DWMA by CLIENT, which will be complete with final geometry, and will be relied upon by DWMA.

The CLIENT will engage a professional geotechnical engineer to provide necessary hydrogeologic design support, relevant construction specifications for earthwork items and required construction inspection and certification. CLIENT's geotechnical engineer shall be responsible for final certification of all flexible and rigid pavement. DWMA has the CLIENT's authority to rely on this professional information as a basis for its design Services and certifications.

The CLIENT will engage a professional environmental consultant to provide jurisdictional determinations and necessary design and permitting support for wetland and special species issues.

The CLIENT will engage a professional environmental firm or firms who specialize in all matters relating to "hazardous" or "special" materials wastes, deposits, soils, contamination, etc., as may be required to support permitting or construction of the Project.

The CLIENT will engage a professional landscape architect to provide landscape and irrigation design related to the development of the property as intended by CLIENT.

The CLIENT will engage a professional architect to perform all architectural services including, without limitation, incorporation of the work product of DWMA, and compliance with local, state or federal laws, regulations, codes and Americans with Disabilities Act ("ADA") requirements.

The CLIENT will engage a professional transportation consultant to provide analysis related to development of the property as intended by CLIENT, including but not limited to traffic studies, determination of turn lane requirements, traffic signal design, Maintenance of Traffic (MOT) plans and roundabout geometry, striping and signage design.

The CLIENT will engage a professional legal counselor to provide legal services related to development of the property as intended by CLIENT.

The CLIENT will engage a professional state licensed hydrogeologist for completion of hydrologic data required in support of a Consumptive Use/Water Use Permit.

The CLIENT will engage a professional archaeologist to provide archaeological analysis related to development of the property as intended by CLIENT.

The CLIENT agrees that DWMA shall have no responsibility for the accuracy of information provided by, or for any portion of the Project designed by the CLIENT or CLIENT's other consultants, or for compliance with local, state or federal ADA requirements. DWMA shall not be required to check or verify the CLIENT's or other consultants' work product, information, or construction documents and shall be entitled to rely on the accuracy and completeness thereof, as well as the compliance of such documents with applicable laws, codes, statutes, ordinances, and regulations, including, without limitation, ADA requirements. The CLIENT also agrees to require all other consultants engaged by the CLIENT to coordinate their design or construction documents or reports with the work product of DWMA, to promptly report any conflicts or inconsistencies to DWMA and to cooperate fully in the resolution of those conflicts or inconsistencies. The CLIENT further agrees, to the fullest extent permitted by law, to indemnify and hold harmless DWMA from any claims, damages, liabilities or costs, including reasonable attorney's fees and defense costs, arising out of or relating to false, inaccurate, or non-compliant information provided by CLIENT or its other consultants, or the services performed by other consultants engaged by the CLIENT.

The CLIENT or CLIENT's contractor shall obtain the required National Pollutant Discharge Elimination System (NPDES) permit for the Project.

The CLIENT will provide DWMA with all applicable operation and maintenance budgets and budget reserve estimates for all gated communities prior to submittal of the final plat to satisfy local jurisdiction requirements.

Postras East Community Development District

District's Financial Position and Budget to Actual YTD

Poitras East CDD
Statement of Financial Position
As of 5/31/2022

	General Fund	Debt Service Fund	Capital Projects Fund	Total
<u>Assets</u>				
<u>Current Assets</u>				
General Checking Account	\$298,876.84			\$298,876.84
Alleyway & Infrastructure Capital Res.	25,017.76			25,017.76
Assessments Receivable	203.01			203.01
Series 2020 Debt Service Reserve		\$883,247.04		883,247.04
Series 2020 Interest		76.86		76.86
Total Current Assets	<u>\$324,097.61</u>	<u>\$883,323.90</u>	<u>\$0.00</u>	<u>\$1,207,421.51</u>
Total Assets	<u><u>\$324,097.61</u></u>	<u><u>\$883,323.90</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,207,421.51</u></u>
<u>Liabilities and Net Assets</u>				
<u>Current Liabilities</u>				
Accounts Payable	\$3,753.42			\$3,753.42
Deferred Revenue	203.01			203.01
Accounts Payable			\$308,019.39	308,019.39
Retainage Payable			277,040.43	277,040.43
Total Current Liabilities	<u>\$3,956.43</u>	<u>\$0.00</u>	<u>\$585,059.82</u>	<u>\$589,016.25</u>
Total Liabilities	<u><u>\$3,956.43</u></u>	<u><u>\$0.00</u></u>	<u><u>\$585,059.82</u></u>	<u><u>\$589,016.25</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	284,585.16			284,585.16
Net Assets, Unrestricted		\$296,780.20		296,780.20
Current Year Net Assets, Unrestricted		586,543.70		586,543.70
Net Assets, Unrestricted			(\$707,171.88)	(707,171.88)
Current Year Net Assets, Unrestricted			122,112.06	122,112.06
Total Net Assets	<u><u>\$320,141.18</u></u>	<u><u>\$883,323.90</u></u>	<u><u>(\$585,059.82)</u></u>	<u><u>\$618,405.26</u></u>
Total Liabilities and Net Assets	<u><u>\$324,097.61</u></u>	<u><u>\$883,323.90</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,207,421.51</u></u>

Poitras East CDD
Statement of Activities
As of 5/31/2022

	General Fund	Debt Service Fund	Capital Projects Fund	Total
<u>Revenues</u>				
On-Roll Assessments	\$128,392.98			\$128,392.98
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		806,389.70		806,389.70
Other Income & Other Financing Sources			\$65,674.68	65,674.68
Debt Proceeds			6,524,695.12	6,524,695.12
Total Revenues	<u>\$372,606.27</u>	<u>\$806,389.71</u>	<u>\$6,590,369.80</u>	<u>\$7,769,365.78</u>
<u>Expenses</u>				
Supervisor Fees	\$1,000.00			\$1,000.00
D&O Insurance	2,506.00			2,506.00
Trustee Services	5,648.38			5,648.38
Management	23,333.36			23,333.36
Engineering	6,756.60			6,756.60
Property Appraiser	192.88			192.88
District Counsel	10,313.83			10,313.83
Assessment Administration	7,500.00			7,500.00
Audit	3,500.00			3,500.00
Travel and Per Diem	76.15			76.15
Postage & Shipping	31.72			31.72
Legal Advertising	1,485.00			1,485.00
Miscellaneous	137.62			137.62
Office Supplies	125.00			125.00
Web Site Maintenance	1,630.00			1,630.00
Dues, Licenses, and Fees	175.00			175.00
Electric	585.63			585.63
Water Reclaimed	8,081.26			8,081.26
General Insurance	3,064.00			3,064.00
Contingency	373.22			373.22
Liftstation Maintenance	3,543.56			3,543.56
Personnel Leasing Agreement	8,000.00			8,000.00
Interest Payments (Series 2020)		\$219,903.25		219,903.25
Engineering			\$146,072.52	146,072.52
District Counsel			4,877.00	4,877.00
Legal Advertising			377.75	377.75
Property & Casualty			22,459.00	22,459.00
Contingency			6,294,472.15	6,294,472.15
Total Expenses	<u>\$88,059.21</u>	<u>\$219,903.25</u>	<u>\$6,468,258.42</u>	<u>\$6,776,220.88</u>

Postras East CDD
Statement of Activities
As of 5/31/2022

	General Fund	Debt Service Fund	Capital Projects Fund	Total
<u>Other Revenues (Expenses) & Gains (Losses)</u>				
Interest Income	\$38.10			\$38.10
Interest Income		\$57.24		57.24
Interest Income			\$0.68	0.68
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$38.10</u>	<u>\$57.24</u>	<u>\$0.68</u>	<u>\$96.02</u>
Change In Net Assets	\$284,585.16	\$586,543.70	\$122,112.06	\$993,240.92
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>\$320,141.18</u></u>	<u><u>\$883,323.90</u></u>	<u><u>(\$585,059.82)</u></u>	<u><u>\$618,405.26</u></u>

Poitras East CDD
Budget to Actual
For the Month Ending 05/31/2022

	Year To Date			FY 2022 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
<u>Revenues</u>					
On-Roll Assessments	\$ 128,392.98	\$ 240,816.67	\$ (112,423.69)	\$ 361,225.00	100.67%
Off-Roll Assessments	235,251.29	-	235,251.29	-	
Other Income & Other Financing Sources	8,962.00	-	8,962.00	-	
Net Revenues	\$ 372,606.27	\$ 240,816.67	\$ 131,789.60	\$ 361,225.00	103.15%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 1,000.00	\$ 3,200.00	\$ (2,200.00)	\$ 4,800.00	20.83%
D&O Insurance	2,506.00	2,000.00	506.00	3,000.00	83.53%
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	6,756.60	8,000.00	(1,243.40)	12,000.00	56.31%
Dissemination Agent	-	3,333.33	(3,333.33)	5,000.00	0.00%
Property Appraiser	192.88	-	192.88	-	
District Counsel	10,313.83	16,666.67	(6,352.84)	25,000.00	41.26%
Assessment Administration	7,500.00	5,000.00	2,500.00	7,500.00	100.00%
Reamortization Schedules	-	166.67	(166.67)	250.00	0.00%
Audit	3,500.00	4,000.00	(500.00)	6,000.00	58.33%
Travel and Per Diem	76.15	200.00	(123.85)	300.00	25.38%
Telephone	-	33.33	(33.33)	50.00	0.00%
Postage & Shipping	31.72	333.33	(301.61)	500.00	6.34%
Copies	-	666.67	(666.67)	1,000.00	0.00%
Legal Advertising	1,485.00	8,333.33	(6,848.33)	12,500.00	11.88%
Bank Fees	-	120.00	(120.00)	180.00	0.00%
Miscellaneous	137.62	6,746.67	(6,609.05)	10,120.00	1.36%
Office Supplies	125.00	166.67	(41.67)	250.00	50.00%
Web Site Maintenance	1,630.00	1,800.00	(170.00)	2,700.00	60.37%
Holiday Decorations	-	3,333.33	(3,333.33)	5,000.00	0.00%
Dues, Licenses, and Fees	175.00	116.67	58.33	175.00	100.00%
Total General & Administrative Expenses	\$ 64,411.54	\$ 91,550.00	\$ (27,138.46)	\$ 137,325.00	46.90%
<u>Field Operations</u>					
Electric Utility Services					
Electric	\$ 585.63	\$ 3,333.33	\$ (2,747.70)	\$ 5,000.00	11.71%
Water-Sewer Combination Services					
Water Reclaimed	8,081.26	6,666.67	1,414.59	10,000.00	80.81%
Other Physical Environment					
General Insurance	3,064.00	2,200.00	864.00	3,300.00	92.85%
Property & Casualty Insurance	-	1,666.67	(1,666.67)	2,500.00	0.00%
Other Insurance	-	66.67	(66.67)	100.00	0.00%
Irrigation Repairs	-	6,666.67	(6,666.67)	10,000.00	0.00%
Landscaping Maintenance & Material	-	50,000.00	(50,000.00)	75,000.00	0.00%
Tree Trimming	-	3,333.33	(3,333.33)	5,000.00	0.00%
Flower & Plant Replacement	-	6,666.67	(6,666.67)	10,000.00	0.00%
Contingency	373.22	20,000.00	(19,626.78)	30,000.00	1.24%
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	-	10,000.00	(10,000.00)	15,000.00	0.00%
Accent Lighting	-	333.33	(333.33)	500.00	0.00%
Liftstation Maintenance	3,543.56	1,666.67	1,876.89	2,500.00	141.74%
Parks & Recreation					
Personnel Leasing Agreement	8,000.00	8,000.00	-	12,000.00	66.67%
Reserves					
Infrastructure Capital Reserve	-	13,333.33	(13,333.33)	20,000.00	0.00%
Alleyway Reserve	-	3,333.33	(3,333.33)	5,000.00	0.00%
Total Field Operations Expenses	\$ 23,647.67	\$ 149,266.67	\$ (125,619.00)	\$ 223,900.00	10.56%
Total Expenses	\$ 88,059.21	\$ 240,816.67	\$ (152,757.46)	\$ 361,225.00	24.38%
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$ 38.10	\$ -	\$ 38.10	\$ -	
Total Other Revenues (Expenses) & Gains (Losses)	\$ 38.10	\$ -	\$ 38.10	\$ -	
Net Income (Loss)	\$ 284,585.16	\$ -	\$ 284,585.16	\$ -	

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	-	-	-	(3,753.42)	295,123.42 as of 06/08/2022
		203,728.27	(187,445.40)	406,961.32	(117,757.13)	