

Postras East Community Development District

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

<http://poitraseastcdd.com/>

The following is the proposed agenda for the upcoming Meeting of the Board of Supervisors for the Postras East Community Development District ("District"), scheduled to be held at **4:00 p.m. on Tuesday, June 20, 2023, at Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd, Orlando, FL 32827**. A quorum will be confirmed prior to the start of the meeting.

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

Phone: 1-844-621-3956

Computer: pfmgroup.webex.com

Participant Code: 796 580 192#

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Roll Call to Confirm Quorum
- Public Comment Period
- 1. **Consideration of the Minutes of the May 9, 2023, Board of Supervisors' Meeting**

Business Matters

- 2. **Discussion of Construction Committee Member Vacancy**
- 3. **Consideration of Non-Ad Valorem Assessment Administration Agreement with Orange County Property Appraiser**
- 4. **Review and Acceptance of Fiscal Year 2022 Audit**
- 5. **Consideration of Acquisition Items for Luminary Phase 1A and 1B Improvements and Pearson Avenue Phase 1** *(provided under separate cover)*
 - a. **Ratification of Acquisition**
 - b. **Consideration of Promissory Notes**
- 6. **Consideration of Resolution 2023-11, Promissory Note Tender Resolution** *(provided under separate cover)*
 - a. **Tender of Promissory Notes Letter from TDCP**
- 7. **Presentation of Public Facilities Report** *(provided under separate cover)*
- 8. **Ratification of Operation and Maintenance Expenditures Paid in May 2023 in an amount totaling \$36,043.87** *(provided under separate cover)*
- 9. **Ratification of Requisition Nos. 2023-018 – 2023-023 Paid in May 2023 in an amount totaling \$628,286.25** *(provided under separate cover)*
- 10. **Recommendation of Work Authorization/Proposed Services** *(if applicable)*
- 11. **Review of District's Financial Position and Budget to Actual YTD** *(provided under separate cover)*

Other Business

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



4. Construction Supervisor
 5. Landscape Supervisor
 6. Irrigation Supervisor
- B. Supervisor Requests

Adjournment



Postras East Community Development District

**Minutes of the May 9, 2023,
Board of Supervisors' Meeting**

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

FIRST ORDER OF BUSINESS

Roll Call to Confirm Quorum

The Board of Supervisors' Meeting for the Poitras East Community Development District was called to order on Tuesday, May 9, 2023, at 4:00 p.m. at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd, Orlando, FL 32827.

Present:

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

Also attending:

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

SECOND ORDER OF BUSINESS

Public Comment Period

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

THIRD ORDER OF BUSINESS

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

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

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

FOURTH ORDER OF BUSINESS

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

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

FIFTH ORDER OF BUSINESS

Discussion of Construction Committee Members

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

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

SIXTH ORDER OF BUSINESS

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

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

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

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

SEVENTH ORDER OF BUSINESS

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

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

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

EIGHTH ORDER OF BUSINESS

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

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

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

NINTH ORDER OF BUSINESS

Recommendation of Work Authorization/Proposed Services

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

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

TENTH ORDER OF BUSINESS

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

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

ELEVENTH ORDER OF BUSINESS

Staff Reports

District Counsel –

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

District Manager –

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

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

District Engineer –

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

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

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

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

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

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

Construction Supervisor –

No report.

Landscape Supervisor –

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

Irrigation Supervisor –

No report.

TWELFTH ORDER OF BUSINESS

Supervisor Requests

There were no Supervisor requests.

THIRTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chair/ Vice Chair

Minutes Exhibit A



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

MEMORANDUM

DATE: May 9, 2023

TO: Poitras East Community Development District
Board of Supervisors

FROM: Donald W. McIntosh Associates, Inc.
District Engineer

RE: Construction Contract Status

Dear Board Members,

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

CIVIL ENGINEERS

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

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

LAND PLANNERS

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

SURVEYORS

Narcoossee/Luminary Traffic Signal – The New Florida Industrial Electric

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



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

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

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

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

2200 Park Ave. North

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

Winter Park, FL

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

32789-2355

Recommended Motion: None.

Fax 407-644-8318

407-644-4068

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



Memorandum

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

May 9, 2023

Page 2

Master Infrastructure Phase 1D – Jr. Davis Construction Company

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

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

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

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

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

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

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

Thank you.

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

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

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

C.O.#	Date	Description of Revision	Additional Days	Amount	Status	New Contract Amount Original Contract Date	To Board	Approval Date	Notes
			245			\$ 2,900,282.54			
<u>1</u>	7/19/2021	Material Price Escalations	0	\$ 154,671.13	Approved	\$ 3,054,953.67	7/20/2021	7/20/2021	
<u>2</u>	8/16/2021	Rerouting of existing mainline irrigation pipe around the work area	0	\$ 7,651.23	Approved	\$ 3,062,604.90	8/17/2021	8/17/2021	
<u>3</u>	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	
<u>4</u>	10/22/2021	Mainline Irrigation Valve Relocation	0	\$ 9,124.00	Approved	\$ 3,086,676.90	11/16/2021	11/16/2021	
<u>5</u>	12/13/2021	Additional Retaining Wall	0	\$ 24,039.07	Approved	\$ 3,110,715.97	1/18/2022	1/18/2022	
6	12/13/2021	Additional Work Public Parking Lot and MOT Plan Revision	56	\$ 46,190.00	Approved	\$ 3,156,905.97	1/18/2022	1/18/2022	
7	4/5/2022	Hardscape - Roundabouts and Retaining Wall	0	\$ 177,466.67	Approved	\$ 3,334,372.64	4/19/2022	4/19/2022	Tavistock approved 5/4/22
8	4/18/2022	Landscape	120	\$ 643,619.95	Approved	\$ 3,977,992.59	4/19/2022	4/19/2022	Tavistock approved 5/4/22
9	6/20/2022	LAMN Sellen Way Phase 1D Trails	0	\$ 267,006.75	Approved	\$ 4,244,999.34	6/21/2022	6/21/2022	
10	6/20/2022	Diesel Fuel Price Adjustment through May 2022	0	\$ 6,240.10	Approved	\$ 4,251,239.44	6/21/2022	6/21/2022	
11	8/10/2022	Phase 1D Truck Apron Pavers	30	\$ 188,200.00	Approved	\$ 4,439,439.44	8/16/2022	8/16/2022	
12	9/14/2022	Deduct Monthly Landscape Maintenance and Irrigation Inspection	0	\$ (28,560.00)	Approved	\$ 4,410,879.44	10/18/2022	10/18/2022	
13	11/4/2022	Hurricane Ian A Preparation and Repairs	0	\$ 15,424.00	Approved	\$ 4,426,303.44	11/15/2022	11/15/2022	
14	11/9/2022	Diesel Fuel Price Adjustment - June through September 2022	0	\$ 3,881.20	Approved	\$ 4,430,184.46	11/15/2022	11/15/2022	
15	1/12/2023	Add Sod Beyond Landscape Plan Limits	0	\$ 56,624.83	Approved	\$ 4,486,809.29	1/17/2023	1/17/2023	
16	4/24/2023	Owner Direct Purchase - Core & Main, Old Castle, Rinker (Ika Forterra), World Electric	0	\$ (611,959.54)	Pending	\$ 3,874,849.75	5/9/2023		
Days to Substantial Completion			451	Revised Contract Amount		\$ 3,874,849.75			
Days to Contract Completion			481						
NOC Date			7/19/2021						
Substantial Completion Date			10/13/2022						
Contract Completion Date			11/12/2022						

Postras East Community Development District
CONTRACT CHANGE ORDER

Change Order No. 16

Project: Master Infrastructure Phase 1D

Date 4/24/2023

Engineer: Donald W. McIntosh Associates, Inc.

Contractor: Jr. Davis Construction Company, Inc.

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

Net Change Order Amount \$ (611,959.54)

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

Revised Contract Amount \$ 3,874,849.75

COMMENTS:

See attached backup.

Acceptable To:


Jr. Davis Construction Company, Inc.

Date:

4/26/23

bk

Approved By:

Postras East Community Development District

Date:

Postras Phase 1D

Core & Main

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

Old Castle

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

Fortera (Rinker)

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

World Electric

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

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

January 6, 2023

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

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

Dear Sir/Madam:

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

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

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

Core & Main

Sincerely,

Shannon Smith

Print Name Shannon Smith

Title Credit Manager

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.

NAME: Randy Rush

ADDRESS: 590 Ferguson Dr. Orlando, FL 32805

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

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

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

3. Quantity needed as estimated by CONTRACTOR. see attached

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

\$ 275,665.78

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

6. Shipping and handling insurance cost. \$ included

7. Delivery dates as established by CONTRACTOR. as needed

OWNER: Poitras East Community Development District

Jeff L. Walden
Authorized Signature (Title) SECRETARY

July 7, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com,
O="JR Davis COnstruction Company, Inc
, CN=Chad Widup
Date: 2021.06.30 06:28:52-04'00'

Authorized Signature (Title)

Date _____

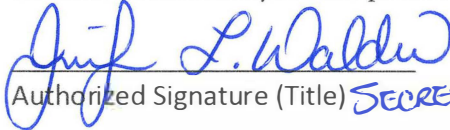
Operations Manager

PURCHASE ORDER No. ID-4

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

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

OWNER: Poitras Community Development District


Authorized Signature (Title) SECRETARY

July 7, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com, O=JR
Davis Construction Company, Inc., CN=Chad
Widup
Date: 2021.05.30 08:27:13-04'00'

Authorized Signature (Title)

Operations Manager

Date

CERTIFICATE OF ENTITLEMENT

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

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

You must initial each of the following requirements.

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

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

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


Signature of Authorized Representative

SECRETARY
Title

Postras East Community Development District July 7, 2024

Purchaser's Name (Print or Type) Date

Federal Employer Identification Number: 36-4910399

Telephone Number: 407e723-5900

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



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8017631-164C-9	10/17/2018	10/31/2023	MUNICIPAL GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

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

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



Important Information for Exempt Organizations

DR-14
R. 01/18

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



Bid Proposal for POITRAS EAST INFASTRUCTURE PH. 1D ODP

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



Bid Proposal for POITRAS EAST INFRASTRUCTURE PH. 1D ODP

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

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

Seq#	Qty	Description	Units	Price	Ext Price
DUE TO CURRENT SUPPLY CHAIN DISRUPTIONS, MATERIALS ARE SUBJECT TO PRICING AT TIME OF SHIPMENT. MATERIAL AVAILABILITY AND TIMELINESS OF SHIPMENTS CANNOT BE GUARANTEED. THIS TERM SUPERSEDES ALL OTHER CONTRACTUAL PROVISIONS.					
10		SLEEVES			
20		TYPE I1			
30	875	2 PVC SCH40 PIPE SWB 20'	FT	1.47	1,286.25
40	136	2 PVC SCH40 SW CAP 447-020	EA	0.70	95.20
50	136	4 PVC SCH40 SW CAP 447-040	EA	5.00	680.00
60	875	4 PVC SCH40 PIPE SWB 20'	FT	4.06	3,552.50
80		TYPEB2			
90	860	6 PVC SCH40 PIPE SWB 20'	FT	7.60	6,536.00
100	128	6 PVC S40 SW CAP 447-060	EA	11.65	1,491.20
120		TYPEB3			
130	189	3 PVC SCH40 PIPE PE 20'	FT	1.72	325.08
140	14	3 PVC SCH40 SW CAP 447-030	EA	2.15	30.10
TOTAL SLEEVES					13,996.33
160		FORCEMAIN			
170		PIPE			
180	2051	20 C900 DR18 PVC PIPE (G) GRN 20' PC235	FT	122.60	251,452.60
190	35	20 STAR 1120C PVC RESTRAINER C900 PIPE TO PIPE-PRC1120	EA	0.00	0.00
210		FITTINGS			
220	1	20 MJ L/P SLV C153 P401 IMP	EA	0.00	0.00
230	16	20 MJ 11-1/4 C153 P401 IMP	EA	0.00	0.00
240	2	20 MJ 22-1/2 C153 P401 IMP	EA	0.00	0.00
250	2	20 MJ 90 C153 P401 IMP	EA	0.00	0.00
260	8	20 MJ 45 C153 P401 IMP	EA	0.00	0.00
270	56	20 PVC 4020P STARGRIP RESTR(I) W/ACC C900-PVCPK4020N	EA	0.00	0.00
TOTAL PIPE					251,452.60
290		20" PLUG VALVE-1			
300	1	20 MJ DEZ PLUG VLV W/GEAR&NUT	EA	10,216.85	10,216.85
310	1	562-S VLV BOX LESS LID	EA	0.00	0.00
320	1	LOCKING VALVE BOX LID M/SEWER IMP	EA	0.00	0.00
330	1	BOX LOK K1 10" & > CLOW VLV ONLY	EA	0.00	0.00
340	1	3 BRONZE VALVE MARKER	EA	0.00	0.00
350	2	20 PVC 4020P STARGRIP RESTR(I) W/ACC C900-PVCPK4020	EA	0.00	0.00
TOTAL 20" PLUG VALVE					10,216.85



Bid Proposal for POITRAS EAST INFRASTRUCTURE PH. 1D ODP

Bid #: 1860322

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

Branch Terms:

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

Form **W-9** (Rev. 12-2014)



726 W Taft Vineland Rd
Orlando FL 32824

oldcastleinfrastructure.com

January 6, 2023

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

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

Dear Sir/Madam:

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

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

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

Oldcastle Infrastructure

Sincerely,

Print Name Shari L. Noriega

Title FL Reg. Acctg. Mgr.

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.

NAME: George Colay

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

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

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

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

3. Quantity needed as estimated by CONTRACTOR. See Attached

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

\$39,514.00

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

6. Shipping and handling insurance cost. \$ Included

7. Delivery dates as established by CONTRACTOR. As Needed

OWNER: Poitras East Community Development District



Authorized Signature (Title)

June 28, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

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

Authorized Signature (Title)

Operations Manager

Date

PURCHASE ORDER No. 1D-1

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

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

OWNER: Poitras East Community Development District



Authorized Signature (Title)

June 28, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Authorized Signature (Title)

Operations Manager

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



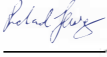

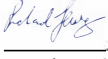
Date

CERTIFICATE OF ENTITLEMENT

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

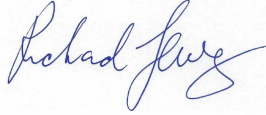
Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C.:

You must initial each of the following requirements.

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

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

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



Signature of Authorized Representative Chairman
Title

Poitras East Community Development District **June 28, 2021**
Purchaser's Name (Print or Type) Date

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

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

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



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

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

This certifies that

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

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



Important Information for Exempt Organizations

DR-14
R. 01/18

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

Contract & Proposal

Quote No.: S137198-2

690 W TAFT VINELAND RD
ORLANDO, FL 32824 8007

Telephone : 407-855-7580
Fax: 407-851-4829

oldcastleinfrastructure.com

Quote To .: Poitras East Community Development District
12051 CORPORATE BLVD
ORLANDO, FL 32817 1450

Ship To .: Poitras 1-D
TBD
Saint Cloud, FL 34771

Reference :
Contact:
Phone:

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

Group: 1

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

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

QUOTATION TOTAL US 39,514.00

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

(Accepted by)

Sales Person: George Golay

Telephone: 689-213-1262

(Position)

(Date)

By: _____

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

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

OLDCASTLE INFRASTRUCTURE, INC.

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

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

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

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

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

☐ Other (see instructions) ►

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

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

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

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

7000 CENTRAL PARKWAY, SUITE 800

6 City, state, and ZIP code

ATLANTA, GA 30328

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

____ - ____ - ____

or

Employer identification number

9 1 - 0 7 8 2 1 3 8

Part II Certification

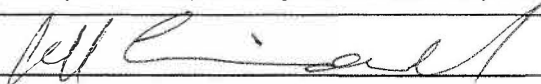
Under penalties of perjury, I certify that:

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

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

Sign
Here

Signature of
U.S. person ►



Date ►

4/26/2019

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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



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

April 12, 2023

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

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

Dear Sir/Madam:

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

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

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

Forterra Pipe & Precast, LLC dba Rinker Materials

Sincerely,



Veronica Alfonso
Credit Manager

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.

NAME: Travis Jordan and Jennifer Molina

ADDRESS: 840 West Ave. DeLand, FL 32720

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

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

Storm structures and RCP - See attached quote # PRJ0134312

3. Quantity needed as estimated by CONTRACTOR. See attached

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

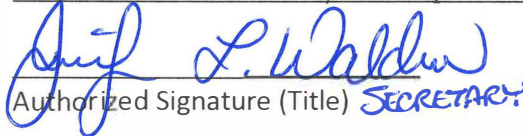
\$ 134,540.14

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

6. Shipping and handling insurance cost. \$ Included

7. Delivery dates as established by CONTRACTOR. As needed

OWNER: Poitras East Community Development District


Authorized Signature (Title) SECRETARY

July 7, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

Digitally signed by Chad Widup
DN: C=US, E=chad.widup@jr-davis.com, O=Jr Davis
Construction Company, Inc., CN=Chad Widup
Date: 2021.06.30 06:26:33-0400

Authorized Signature (Title)

Operations Manager

Date

PURCHASE ORDER No. 1D-3

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

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

OWNER: Poitras East Community Development District


Authorized Signature (Title) **SECRETARY**

July 7, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

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

Authorized Signature (Title)

Operations Manager

Date

CERTIFICATE OF ENTITLEMENT

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

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

You must initial each of the following requirements.

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

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

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

<u>Guil S. Walden</u>	<u>SECRETARY</u>
Signature of Authorized Representative	Title
Postras East Community Development District	July 7, 2024
Purchaser's Name (Print or Type)	Date
Federal Employer Identification Number:	36-4940399
Telephone Number:	407e723e5900 eeeeee

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



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

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

Contractor

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

Storm Structures

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

Storm Quote Total	\$50,819.68
--------------------------	--------------------

Reinforced Concrete Pipe

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

Notes

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

Quote Total \$134,540.14

Subject to State, County & Local Taxes.

F.O.B.: Jobsite.

Above prices based on truckload quantities.

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

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

Ram Nek Available \$75 per box as needed.

Travis A Jordon

Office: (386) 734-6228

Cell: (386) 337-3930

TERMS AND CONDITIONS OF SALE

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

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

LIMITED WARRANTY AND REMEDIES

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

Request for Taxpayer Identification Number and Certification

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

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

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

FORTERRA PIPE & PRECAST, LLC

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

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

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

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

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

☐ Other (see instructions) ►

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

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

Exemption from FATCA reporting code (if any)

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

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

PO BOX 842481

6 City, state, and ZIP code

DALLAS, TX 75284-2481

7 List account number(s) here (optional)

Requester's name and address (optional)

Print or type.
See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

- -

or

Employer identification number

5 4 - 0 1 7 9 2 1 0

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign
Here

Signature of
U.S. person ►

[Signature]

Date ►

1-9-2020

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

January 12, 2023

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

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

Dear Sir/Madam:

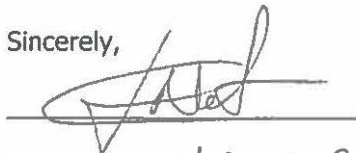
The Poitras East Community Development District issued a vendor purchase order to World Electric on 6/28/2021 in the amount of \$132,638.08.

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

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

World Electric

Sincerely,



Print Name NESTOR CHICA

Title BRANCH MANAGER

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.

NAME: Jeff Blandford and Terry Haynes

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

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

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

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

3. Quantity needed as estimated by CONTRACTOR. See Attached

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

\$132,638.08

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

6. Shipping and handling insurance cost. \$ Included

7. Delivery dates as established by CONTRACTOR. As Needed

OWNER: Poitras East Community Development District



Authorized Signature (Title)

June 28, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

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

Authorized Signature (Title)

Operations Manager

Date

PURCHASE ORDER No. 1D-2

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

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

OWNER: Poitras East Community Development District



Authorized Signature (Title)

June 28, 2021

Date

CONTRACTOR: Jr. Davis Construction Company, Inc.

Chad Widup

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

Authorized Signature (Title)

Date






Operations Manager

CERTIFICATE OF ENTITLEMENT

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

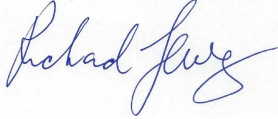
Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C.:

You must initial each of the following requirements.

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

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

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



Signature of Authorized Representative Chairman

Title

Poitras East Community Development District **June 28, 2021**

Purchaser's Name (Print or Type) Date

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

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

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



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

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

This certifies that

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

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



Important Information for Exempt Organizations

DR-14
R. 01/18

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



A Sonepar Company

WORLD ELECTRIC SUPPLY, INC.**500 E DONEGAN AVENUE****KISSIMMEE, FL 34744-1928****407-343-7800 Fax 407-343-0047****jeff.blandford@worldelectricsupply.com**

QUOTE TO:

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

Quotation

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

SHEP TO:

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

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

*** Continued on Next Page ***



A Sonepar Company

WORLD ELECTRIC SUPPLY, INC.**500 E DONEGAN AVENUE****KISSIMMEE, FL 34744-1928****407-343-7800 Fax 407-343-0047****jeff.blandford@worldelectricsupply.com**

QUOTE TO:

JR DAVIS CONSTRUCTION COMPANY INC

210 HANGAR RD

KISSIMMEE, FL 34741-4534

Quotation

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

SHIP TO:

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

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

TERMS & CONDITIONS

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

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

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

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

World Electric Supply

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

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

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

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

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

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3)¹

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

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

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

569 Stuart Lane

6 City, state, and ZIP code

Jacksonville, FL 32254

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

____ - ____ - ____

or

Employer identification number

5 1 - 0 3 8 9 5 8 2

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign
Here

Signature of
U.S. person ►

Date ►

3-25-21

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

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

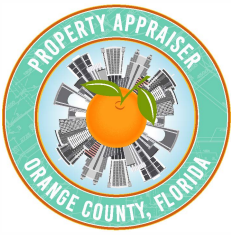
C.O.#	Date	Description of Revision	Additional Days	Amount	Status	New Contract Amount Original Contract Date	To Board	Approval Date	Notes
			150			\$ 2,235,434.97			
<u>1</u>	6/20/2022	Diesel Fuel Price Adjustment through May 2022	0	\$ 6,962.48	Approved	\$ 2,242,397.45	6/21/2022	6/21/2022	
<u>2</u>	8/10/2022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

Postras East Community Development District

Discussion of Construction Committee Member Vacancy

Poitras East Community Development District

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



NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

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

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

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

Notices to the Taxing Authority shall be addressed to:

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

Notices to the Property Appraiser shall be addressed to:

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

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

ORANGE COUNTY PROPERTY APPRAISER

Signed _____
AMY MERCADO, MBA

Date _____

POITRAS EAST CDD

Name _____

Signed _____

Date _____

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

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

June 1

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

July 1

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

July 15

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

August 4

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

August 24

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

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

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

October

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

Postras East Community Development District

Fiscal Year 2022 Audit

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

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

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

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

June 8, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

FINANCIAL HIGHLIGHTS

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

OVERVIEW OF FINANCIAL STATEMENTS

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

1) Government-Wide Financial Statements

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

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

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

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

2) Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

2) Fund Financial Statements (Continued)

Governmental Funds

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

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

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

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

3) Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION	
	SEPTEMBER 30,	
	2022	2021
Assets, excluding capital assets	\$ 1,503,599	\$ 365,713
Capital assets, net of depreciation	14,693,624	2,494,421
Total assets	16,197,223	2,560,434
Liabilities, excluding long-term liabilities	2,700,508	790,009
Long-term liabilities	17,956,460	3,634,503
Total liabilities	20,656,968	4,424,512
Net position		
Net investment in capital assets	(3,262,836)	(365,855)
Restricted for debt service	1,004,572	-
Restricted for capital projects	-	22,459
Unrestricted	(2,201,481)	(1,520,982)
Total net position	\$ (4,459,745)	\$ (1,864,378)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

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

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

GENERAL BUDGETING HIGHLIGHTS

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

Capital Debt

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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

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

See notes to the financial statements

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

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

See notes to the financial statements

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

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

See notes to the financial statements

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

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

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

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

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

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

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

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

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

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

See notes to the financial statements

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

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

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

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

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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

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

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

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

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

Inventories and Prepaid Items

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

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

Capital Assets

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

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

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

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

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

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS

Deposits

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

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

NOTE 5 – CAPITAL ASSETS

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

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

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

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

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

Depreciation expense was charged to maintenance function/program.

NOTE 6 – LONG-TERM LIABILITIES

Bond Anticipation Notes, Series 2020

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

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Bond Anticipation Notes, Series 2020 (Continued)

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

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

Promissory Notes

In fiscal year 2022 the District issued several zero interest promissory notes to the Developer in exchange for acquisitions in accordance with an acquisition and advanced funding agreement dated September 10, 2020. The Notes will be due and payable in one installment if the District, in its sole discretion, issues a future series of bonds or other indebtedness (the "Pledged Revenues") the proceeds of which are legally available for the payment of such principal under the terms of the indenture, loan agreement, and other agreements applicable to the District's receipt of such Pledged Revenues; provided however, that such payment is contingent upon a determination by the District's bond counsel that the acquisition is properly compensable from the proceeds of the Pledged Revenues.

Long-term Debt Activity

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

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

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

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

NOTE 7 – DEFICIT FUND EQUITY

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

NOTE 8 – DEVELOPER TRANSACTIONS

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

NOTE 9 – CONCENTRATION

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

NOTE 10 – MANAGEMENT COMPANY

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

NOTE 11 – COMMITMENTS AND CONTINGENCIES

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

NOTE 12 – RISK MANAGEMENT

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

NOTE 12 – SUBSEQUENT EVENTS

Bond Issuance

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

BAN Payments

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

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

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

See notes to required supplementary information

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

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

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

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

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



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 8, 2023



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

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

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

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

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

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

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

June 8, 2023



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

To the Board of Supervisors
Poitras East Community Development District
Orlando

Report on the Financial Statements

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

Auditor's Responsibility

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

Other Reporting Requirements

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

Purpose of this Letter

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

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

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

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

June 8, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

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

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

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

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

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

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

Postras East Community Development District

**Acquisition Items for Luminary Phase 1A and 1B
Improvements and Pearson Avenue Phase 1**
(provided under separate cover)

**Postras East
Community Development District**

**Resolution 2023-11,
Promissory Note Tender Resolution**
(provided under separate cover)

Postras East Community Development District

Public Facilities Report
(provided under separate cover)

Postras East Community Development District

**Operation and Maintenance Expenditures Paid in
May 2023 in an amount totaling \$36,043.87**
(provided under separate cover)

Postras East Community Development District

**Requisition Nos. 2023-018 – 2023-023 Paid in
May 2023 in an amount totaling \$628,286.25**
(provided under separate cover)

Postras East Community Development District

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

Postras East Community Development District

**District's Financial Position
and Budget to Actual YTD**
(provided under separate cover)