

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 18, 2024, at 6900 Tavistock Lakes Blvd., Ste. 200, 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: pfmccd.webex.com

Participant Code: 2531 126 0013#

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Roll Call to Confirm Quorum
- Public Comment Period
- 1. **Consideration of the Minutes of the May 21, 2024, Board of Supervisors' Meeting**

Business Matters

2. **Consideration of Cost Reimbursement Agreement with Toll Southeast LP Company, Inc.**
3. **Discussion and Consideration of Extending Annual Renewal for Luminary Blvd., Selten Way, Pearson Ave., and Centerline Roadways Landscape and Irrigation Maintenance Services Agreement with Cepra**
4. **Review and Acceptance of Fiscal Year 2023 Audit**
5. **Ratification of Operation and Maintenance Expenditures Paid in May 2024 in an amount totaling \$91,372.28**
6. **Ratification of Requisition Nos. 2020-315 – 2020-326 Paid in May 2024 in an amount totaling \$119,502.38**
7. **Recommendation of Work Authorization/Proposed Services (*if applicable*)**
8. **Review of District's Financial Position and Budget to Actual YTD**

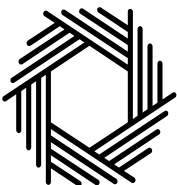
Other Business

A. Staff Reports

1. District Counsel
2. District Manager
3. District Engineer
4. Construction Supervisor
5. Landscape Supervisor
6. Irrigation Supervisor

B. Supervisor Requests

Adjournment



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Postras East Community Development District

**Minutes of the May 21, 2024,
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 21, 2024, at 4:01 p.m. at 6900 Tavistock Lakes Blvd., Ste. 200, Orlando, FL 32827.

Present:

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

Also attending:

Jennifer Walden	PFM	
Lynne Mullins	PFM	
Amanda Lane	PFM	(via phone)
Jeffrey Newton	Donald W. McIntosh Associates	
Tucker Mackie	Kutak Rock	
Dan Young	Tavistock	
DJ Batten	Berman	
Jen Roman	Resident	(via phone @ 4:08 p.m., left @ 4:09 p.m.)

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Walden called for public comments. She noted there were no members of the public present.

THIRD ORDER OF BUSINESS

**Consideration of the Minutes of the
April 16, 2024, Board of Supervisors'
Meeting**

The Board reviewed the minutes of the April 16, 2024, Board of Supervisors' Meeting.

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 the Minutes of the April 16, 2024, Board of Supervisors' Meeting.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2024-03,
Underwriter Services Selection Policy**

Ms. Mackie stated this Resolution has been included in the agenda for the last several meetings to allow for Board Members to review the policy and provide any comments or edits. She noted her office, as well as the Developer, has reviewed the policy and has not received any comments. Ms. Mackie explained the

policy provides for the process by which the District would secure underwriter services for any future issuances of Bonds.

Ms. Mackie noted the District's Bond Anticipation Note will mature in December of 2024, and one option the District is considering is extending that maturity up to five years. However, if it is determined that it may be advantageous for the District to issue a new series of Bonds, the District would have to do so in December. She explained the District would need to undergo an RFP for underwriter services and bring the proposals back at a future meeting for consideration. If this Resolution is adopted, the District would utilize the process outlined therein.

On motion by Mr. Adams, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved Resolution 2024-03, Underwriter Services Selection Policy and directed District staff to prepare and solicit an RFP for Underwriter Services.

FIFTH ORDER OF BUSINESS

Letter from Supervisor of Elections – Orange County

Ms. Walden explained the District is required to state the number of registered voters on the record. As of April 15, 2024, there were 732 registered voters for the Poitras East Community Development District.

SIXTH ORDER OF BUSINESS

Consideration of Prequalified Contractors Extension

Mr. Newton stated in 2021 the District prequalified site contractors for the District's infrastructure projects. The initial prequalification period was good for two years and then there was a potential for two additional years of extension. Last year, the Board approved a one-year extension, which leaves one more year available. Mr. Newton explained this was discussed at the Construction Committee meeting, and the recommendation is that the Board extends the prequalifications one more year.

On motion by Mr. Adams, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Prequalified Contractors Extension for an additional year.

SEVENTH ORDER OF BUSINESS

Consideration of Award of Centerline Drive Segment H-1 Project a. Construction Committee Recommendation

Mr. Newton stated this is the piece of Centerline Drive that runs along the western boundary of Neighborhood N2. He explained the project went to bid, and the bids were opened on May 8, 2024, at the District Engineer's office. There were two bidders, Jr. Davis Construction Company and Southern Development and Construction, and Jr. Davis Construction Company was the low bidder. He noted there didn't seem to be any anomalies, and after meeting with the Construction Committee, the recommendation is to award the contract to Jr. Davis Construction Company.

On motion by Mr. Schademan, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Poitras East Community Development District accepted the Construction Committee's Recommendation and awarded the Centerline Drive Segment H-1 Project to Jr. Davis Construction Company.

Ms. Roman joined the meeting in progress via phone and inquired about the seats that are coming up for the General Election. Ms. Walden explained the process for the qualifying period, which is from noon on June 10 to noon on June 14, and Seats 3 and 5 are the ones going to General Election. Ms. Roman left the meeting.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2024-06,
Approving a Preliminary Budget for
Fiscal Year 2025 and Setting a Public
Hearing Date**

Ms. Walden stated the budgets are included as an exhibit to the Resolution. District staff is recommending keeping assessments the same and using the carry forward for the remainder of the budget. The recommendation for the public hearing is August 20, 2024, at 4:00 p.m. at this location.

On motion by Mr. Adams, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved Resolution 2024-06, Approving a Preliminary Budget for Fiscal Year 2025 and Setting a Public Hearing Date for August 20, 2024, at 4:00 p.m. at 6900 Tavistock Lakes Blvd., Ste. 200, Orlando, FL 32827.

NINTH ORDER OF BUSINESS

**Ratification of First Amendment to
Geotech Services Agreement with
Yovaish**

Ms. Walden stated this was a District standard agreement. The Board approved the proposal at the last meeting and then the Chair executed the agreement outside of the meeting.

On motion by Mr. Schademan, seconded by Ms. Salvo, with all in favor, the Board of Supervisors for the Poitras East Community Development District ratified the First Amendment to Geotech Services Agreement with Yovaish.

TENTH ORDER OF BUSINESS

**Ratification of Operation and
Maintenance Expenditures Paid in
April 2024 in an amount totaling
\$4,070.22**

The Board reviewed O&M Expenditures paid in April 2024. Ms. Walden noted these have been approved and need to be ratified.

On motion by Mr. Schademan, seconded by Mr. Adams, with all in favor, the Board of Supervisors for the Poitras East Community Development District ratified the Operation and Maintenance Expenditures paid in April 2024 in an amount totaling \$4,070.22.

ELEVENTH ORDER OF BUSINESS

Ratification of Requisition Nos. 2020-309 – 2020-314 Paid in April 2024 in an amount totaling \$127,576.41

The Board reviewed Requisition Nos. 2020-309 – 2020-314. Ms. Walden noted these Requisitions have been approved and need to be ratified.

On motion by Ms. Salvo, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District ratified Requisition Nos. 2020-309 – 2020-314 paid in April 2024 in an amount totaling \$127,576.41.

TWELFTH ORDER OF BUSINESS

Recommendation of Work Authorization/Proposed Services

Ms. Walden stated the first Work Authorization is for Donald W. McIntosh Associates in the amount of \$34,390.00 for Centerline Drive Segment H1 for the addition of a roundabout. Mr. Newton added this was to modify the plans and the permits as the work had already been well advanced before the addition was requested.

On motion by Mr. Schademan, seconded by Mr. Adams, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Work Authorization with Donald W. McIntosh Associates in the amount of \$34,390.00 for Centerline Drive Segment H1 for the addition of a roundabout.

Mr. Newton stated this Work Authorization is for construction phase services on Centerline Drive Segment H1. He noted the original proposal did not include the construction phase services.

On motion by Mr. Schademan, seconded by Mr. Adams, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Work Authorization with Donald W. McIntosh Associates in the amount of \$40,405.00 for Centerline Drive Segment H1 construction phase services.

Ms. Walden stated the next Work Authorization is from Cepra in the amount of \$2,837.14 for the batteries for the solar powered clock on Centerline Drive. Mr. Batten explained that it's typical for the batteries to go bad after a couple of years. Mr. Newton noted that switching to metered electric service could lower the maintenance and cost and may be worth looking into.

On motion by Mr. Adams, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Work Authorization with Cepra in the amount of \$2,837.14 for the batteries for the solar powered clock in Centerline.

Ms. Walden stated the next Work Authorization is with Cepra in the amount of \$1,845.00 for sod repairs. Mr. Batten explained that this work is at the intersection of Luminary Boulevard and Centerline Drive and on Luminary Boulevard in front of Novita Way.

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 Cepra in the \$1,845.00 for sod repairs.

THIRTEENTH 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 over \$254,000.00 versus an overall budget of \$797,450.00, so the District has spent approximately 32% of the adopted budget.

FOURTEENTH ORDER OF BUSINESS

Staff Reports

District Counsel –

No report.

District Manager –

Ms. Walden stated the next Board Meeting is June 18, 2024. Ms. Walden informed the Board there is a form regarding designations for public records at the back of the agenda packet. It notes that Ms. Walden is designated the custodian of public records for the District and the District's Records Management Liaison Officer.

District Engineer –

Mr. Newton stated the District has three projects that are currently in design and permitting, two of which are about to start construction.

Lift Station G, which is located within Neighborhood N2, was previously bid and awarded, and the permit fees were paid today. The pre-construction conference should be any day now and then the District can issue a notice to proceed to Jr. Davis Construction.

Centerline Drive Segment H1 is under review, and the review cycle with the City should be completed on May 23, 2024.

Luminary Boulevard extension is roughly 80% of the way through the permitting process.

Construction Supervisor – No report.

Landscape Supervisor – No report.

Irrigation Supervisor – No report.

FIFTEENTH ORDER OF BUSINESS

Supervisor Requests

There were no Supervisor requests.

SIXTEENTH ORDER OF BUSINESS

Adjournment

On motion by Mr. Adams, seconded by Mr. Schademan, with all in favor, the May 21, 2024, Meeting of the Board of Supervisors for the Poitras East Community Development District was adjourned.

Secretary / Assistant Secretary

Chair / Vice Chair

**Postras East
Community Development District**

**Cost Reimbursement Agreement with Toll
Southeast LP Company, Inc.**

COST REIMBURSEMENT AGREEMENT

THIS **COST REIMBURSEMENT AGREEMENT** ("Agreement") is made and entered into by and among **TOLL SOUTHEAST LP COMPANY, INC.**, a Delaware corporation, whose mailing address is 1140 Virginia Drive, Fort Washington, Pennsylvania 19034 ("**Developer**") and **POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, located in the City of Orlando, Florida, whose address is 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32801 ("**District**").

RECITALS

A. Developer owns and is the developer of certain land located within the District as more specifically described as Lot 2 according to the POITRAS PARCEL N-4 WEST Plat recorded in Plat Book 111, Pages 83 through 86, inclusive, of the public records of Orange County, Florida ("**Developer Property**").

B. The District has advanced and paid certain sums for the design, engineering and permitting for modification to construction plans for a gravity sewer connection to Parcel N-4 ("**Design Modification Costs**"), as well as the direct costs of the construction thereof ("**Construction Modification Costs**" and, collectively with Design Modification Costs, "**Modification Costs**"), as more specifically described in the proposals attached hereto and incorporated herein by this reference as **Exhibit A and Exhibit B**, which work associated with the Modification Costs would ultimately allow for the provision of additional service capacity to the Developer Property.

C. The Developer acknowledges that the Modification Costs benefit the Developer Property and agrees that it is fair and equitable to pay costs related to the Modification Costs.

D. The parties desire to set forth their agreement regarding the obligation of Developer to reimburse the District for the sums already paid and advanced for the costs of the Modification Costs, all as set forth in this Agreement.

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

SECTION 1. RECITALS. The foregoing recitals are true and correct and are incorporated into this Agreement by this reference.

SECTION 2. DEVELOPER PAYMENT. Developer agrees to pay the District the sum of [_____] Dollars (\$ _____) for the Modification Costs, which shall be paid to the District within thirty (30) days of execution of this Agreement by both parties.

In the event there are additional costs or services necessary to complete the work associated with the Modification Costs, the District shall notify the Developer of such additional costs and shall provide the Developer with sufficient supporting documentation related to such additional costs. Developer agrees to pay such additional costs within thirty (30) days of receipt of notice

and supporting documentation from the District.

SECTION 3. NOTICE. All notices, payments and other communications hereunder (“**Notices**”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or telecopied to the parties at the addresses first provided herein, with a copy to District Counsel, Kutak Rock LLP, 107 West College Avenue, Tallahassee, Florida, 32301.

SECTION 4. AMENDMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

SECTION 5. AUTHORITY. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this Agreement.

SECTION 6. ASSIGNMENT. This Agreement may not be assigned, in whole or in part, by either party except upon the written consent of the other, which consent shall not be unreasonably withheld.

SECTION 7. DEFAULT. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described in Section 2 above.

SECTION 8. THIRD PARTY RIGHTS; TRANSFER OF PROPERTY. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

SECTION 9. APPLICABLE LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. The parties agree that venue shall be in Orange County, Florida.

SECTION 10. NEGOTIATION AT ARM’S LENGTH. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

SECTION 11. EFFECTIVE DATE. The Agreement shall take effect as of the date both parties execute this Agreement. The enforcement provisions of this Agreement shall survive its termination, until all payment due pursuant to this Agreement is paid in full.

[Signatures on following pages.]

Attest:

**POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors
Date of execution: _____

WITNESSES:

TOLL SOUTHEAST LP COMPANY, INC.,
a Delaware corporation

Witness Signature
Printed Name: _____

By: _____
Name: _____
Title: _____
Date of execution: _____

- Exhibit A: Description of Design Modification Costs
- Exhibit B: Description of Construction Modification Costs

EXHIBIT
DESIGN MODIFICATION COSTS



407.644.4068
1950 Summit Park Drive, Suite 600
Orlando, FL 32810
www.dwma.com

May 30, 2024

Poitras East Community Development District
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817

Re: Poitras East – Lift Station G Evaluation
Change Order No. 2
McIntosh Job No. 23524 (024-027)

McIntosh Associates, Inc. (McIntosh) is pleased to submit for your consideration this Additional Services Agreement to provide professional engineering services to Poitras East Community Development District (“CLIENT”) for Poitras East – Lift Station G Evaluation (“Project”). The scope of this proposal includes Additional Services for final engineering design, and permitting for modification to the approved construction plans to add a gravity sewer connection to Parcel N-4. McIntosh agrees to provide the following Basic Services for the itemized fees and expenses set forth below, subject to this Additional Services Agreement and its Attachments, which are incorporated herein by reference. The Attachments consist of Basis of Proposal and Client Responsibilities. McIntosh will provide these services pursuant to our current contract with Poitras East Community Development District dated August 21, 2018 (“Contract”), as follows:

I. Scope of Work

PART I - CIVIL ENGINEERING

- A. CONSTRUCTION DRAWING MODIFICATIONS – Design, preparation, and submittal of construction drawings and technical specifications for the addition of a gravity sewer main extension and connection to Parcel N-4 to match the proposed development access connection.
- B. FDEP PERMIT APPLICATIONS – Preparation and submittal of a new Florida Department of Environmental Protection (FDEP) permit application for Lift Station G and the associated force main and gravity main described herein to accommodate the addition of the gravity sewer line.
- C. PLAN AND PERMIT PROCESSING – Processing of construction plans and associated permit applications through City of Orlando, Orange County Utilities (OCU) and FDEP, including responses to requests for additional information.
- D. FINAL ENGINEERING MEETINGS AND COORDINATION - Coordination with City of Orlando staff; regulatory agencies; CLIENT’s consultants; and CLIENT during the design phase of the Project and representation at meetings associated with final design and permitting of the Project.

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Poitras East Community Development District
Poitras East – Lift Station G Evaluation Change Order No. 2
McIntosh Job No. 23524(024-027)
May 30, 2024
Page 2 of 5

FEE SCHEDULE

Contract Item	Billing Item	Description	Fee
		Part I - Civil Engineering	
A.	024	Construction Drawing Modification	\$1,980.00
B.	025	FDEP Permit Applications	1,600.00
C.	026	Plan and Permit Processing	1,580.00
D.	027	Final Engineering Meetings and Coordination	1,180.00
		TOTAL	\$6,340.00

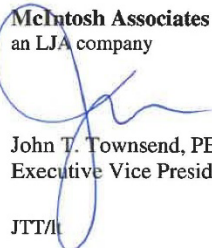
II. Compensation

Poitras East Community Development District will compensate McIntosh, pursuant to the hourly rate schedule contained in the Engineering Agreement and/or the lump sums listed above. The District will reimburse McIntosh, all direct costs, which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Agreement.

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

Sincerely,

McIntosh Associates
 an LJA company



John T. Townsend, PE
 Executive Vice President

JTT/l

Postras East Community Development District
Postras East – Lift Station G Evaluation Change Order No. 2
McIntosh Job No. 23524(024-027)
May 30, 2024
Page 3 of 5

APPROVED AND ACCEPTED

By: _____
Authorized Representative of
Postras East Community Development District

Date: _____

PURSUANT TO FLORIDA STATUTE 558.0035, AN INDIVIDUAL
EMPLOYEE OR AGENT OF MCINTOSH ASSOCIATES, INC. MAY
NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

BASIS OF PROPOSAL AND CLIENT RESPONSIBILITIES

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

BASIS OF PROPOSAL

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

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

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

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

McIntosh may be mandated by regulatory authorities to incorporate findings, requirements, and details of design in their construction plans that are prepared by professional geotechnical engineers and not by McIntosh. In doing so, McIntosh assumes no responsibility or liability for the design, construction or operation of geotechnical engineering components which may include, but not be limited to, underdrains, ground stabilizers, backfills, embankments, etc. CLIENT must also recognize that some of these systems (i.e., underdrains, etc.) usually require extensive field supervision during construction and certification after construction. These systems are subject to damage by other activities during or after infrastructure construction such as other utility installations (power, telephone, cable, gas, etc.). McIntosh assumes no liability for damages to any design element caused by the improper design, construction, operation, or maintenance of improvements designed by others.

McIntosh, in and through its review and/or use of design and calculations prepared by others, is not responsible for or liable for error or omissions in the design and permitting services provided by others. CLIENT's consultants will provide McIntosh with permission to utilize and rely upon their work product as the basis

of McIntosh's design. Certain elements designed by others may be shown in McIntosh construction plans for context only.

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

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

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

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

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

Construction phase retesting resulting from failures or no-shows, and therefore requiring additional site visits, shall be additional services and is not included in the scope of this agreement. Such services will be invoiced separately on an hourly basis for back-charge to the contractor by CLIENT.

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

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

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

Postras East Community Development District
Re: TERMS OF AGREEMENT
McIntosh Job No. 23524(026-026)
Date: May 28, 2024
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CLIENT RESPONSIBILITIES

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

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

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

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

When required for the Project, CLIENT will engage a professional environmental consultant to provide jurisdictional determinations and necessary design and permitting support for wetland and special species issues.

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

When required for the Project, CLIENT will engage a professional landscape architect to provide landscape and irrigation design related to the development of the property as intended by CLIENT.

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

When required for the Project, CLIENT will engage a professional transportation consultant to provide analysis related to development of the property as intended by CLIENT, including but not limited to

traffic studies, determination of turn lane requirements, traffic signal design, Maintenance of Traffic (MOT) plans and roundabout geometry, striping and signage design.

When required for the Project, CLIENT will engage a professional legal counselor to provide legal services related to development of the property as intended by CLIENT.

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

When required for the Project, CLIENT will engage a professional archaeologist to provide archaeological analysis related to development of the property as intended by CLIENT.

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

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

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

EXHIBIT B
CONSTRUCTION MODIFICATION COSTS

Postras East Community Development District

**Extending Annual Renewal for Luminary Blvd.,
Selten Way, Pearson Ave., and Centerline
Roadways Landscape and Irrigation Maintenance
Services Agreement with Cepra**

**Postras East
Community Development District**

Fiscal Year 2023 Audit

**POITRAS EAST
COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

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

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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, 2023, 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, 2023, 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 May 29, 2024, 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.

May 29, 2024

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, 2023. 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 (\$6,246,892).
- The change in the District's total net position in comparison with the prior fiscal year was (\$1,787,147), 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, 2023, the District's governmental funds reported a combined ending fund balance of \$1,186,767, an increase of \$2,149,555 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 \$310,209 and a deficit unassigned fund balance in the capital projects fund of (\$588,505).

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,	
	2023	2022
Assets, excluding capital assets	\$ 1,838,717	\$ 1,503,599
Capital assets, net of depreciation	37,645,833	14,693,624
Total assets	39,484,550	16,197,223
Liabilities, excluding long-term liabilities	1,397,266	2,700,508
Long-term liabilities	44,334,176	17,956,460
Total liabilities	45,731,442	20,656,968
Net position		
Net investment in capital assets	(7,276,848)	(3,262,836)
Restricted for debt service	644,716	1,004,572
Restricted for capital projects	-	-
Unrestricted	385,240	(2,201,481)
Total net position	\$ (6,246,892)	\$ (4,459,745)

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.

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,		
	2023	2022
Revenues:		
Program revenues:		
Charges for services	\$ 821,510	\$ 364,691
Operating grants and contributions	28,579	106
Capital grants and contributions	12,858	52
General revenues:		
Unrestricted interest earnings	2,198	79
Miscellaneous	339,365	-
Total revenues	<u>1,204,510</u>	<u>364,928</u>
Expenses:		
General government	135,011	105,989
Maintenance and operations	118,903	58,947
Conveyance of assets	1,071,850	2,390,795
Interest	1,025,102	404,564
Cost of Issuance	640,791	-
Total expenses	<u>2,991,657</u>	<u>2,960,295</u>
Change in net position	<u>(1,787,147)</u>	<u>(2,595,367)</u>
Net position - beginning	<u>(4,459,745)</u>	<u>(1,864,378)</u>
Net position - ending	<u>\$ (6,246,892)</u>	<u>\$ (4,459,745)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$2,991,657. 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 higher interest expense on Bond Anticipation Notes and cost of issuance.

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, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$37,667,128 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$21,295 has been taken, which resulted in a net book value of \$37,645,833. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$1,038,031 in Bond Anticipation Notes (BAN) outstanding for its governmental activities. During the current fiscal year, the District made additional draws on the BAN of \$5,975,485. At September 30, 2023, the District also had six promissory notes totaling \$18,762,829 that were issued during the current fiscal year for its governmental activities. At September 30, 2023, the District had \$24,655,000 Bonds outstanding 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.

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, 2023**

	Governmental Activities
ASSETS	
Cash	\$ 405,685
Assessments receivable	25,724
Interest receivable	5,759
Deposits and prepaid expenses	31
Restricted assets:	
Cash	1,379,185
Investments	22,333
Capital assets:	
Nondepreciable	37,372,688
Depreciable, net	273,145
Total assets	39,484,550
 LIABILITIES	
Accounts payable and accrued expenses	145,430
Retainage payable	506,520
Accrued interest payable	745,316
Non-current liabilities:	
Due within one year	26,113,301
Due in more than one year	18,220,875
Total liabilities	45,731,442
 NET POSITION	
Net investment in capital assets	(7,276,848)
Restricted for debt service	644,716
Unrestricted	385,240
Total net position	\$ (6,246,892)

See notes to the financial statements

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 135,011	\$ 135,011	\$ -	\$ -	\$ -
Maintenance and operations	118,903	228,505	-	12,858	122,460
Interest on long-term debt	1,025,102	457,994	28,579	-	(538,529)
Conveyance of infrastructure	1,071,850	-	-	-	(1,071,850)
Bond issuance costs	640,791	-	-	-	(640,791)
Total governmental activities	2,991,657	821,510	28,579	12,858	(2,128,710)
General revenues:					
Investment earnings					2,198
Miscellaneous					339,365
Total general revenues					341,563
					(1,787,147)
					(4,459,745)
					\$ (6,246,892)

See notes to the financial statements

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	405,685	\$ 1,379,185	\$ -	\$ 1,784,870
Investment	-	-	22,333	22,333
Accounts receivable	793	5,186	19,745	25,724
Interest receivable	-	5,661	98	5,759
Deposits and prepaid items	31	-	-	31
Total assets	<u>\$ 406,509</u>	<u>\$ 1,390,032</u>	<u>\$ 42,176</u>	<u>\$ 1,838,717</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 21,269	\$ -	124,161	\$ 145,430
Retainage Payable	-	-	506,520	506,520
Total liabilities	<u>21,269</u>	<u>-</u>	<u>630,681</u>	<u>651,950</u>
Fund balances:				
Nonspendable:				
Deposits and prepaid items	31	-	-	31
Restricted for:				
Debt service	-	1,390,032	-	1,390,032
Subsequent year's expenditures	75,000	-	-	75,000
Unassigned	310,209	-	(588,505)	(278,296)
Total fund balances	<u>385,240</u>	<u>1,390,032</u>	<u>(588,505)</u>	<u>1,186,767</u>
Total liabilities and fund balances	<u>\$ 406,509</u>	<u>\$ 1,390,032</u>	<u>\$ 42,176</u>	<u>\$ 1,838,717</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, 2023**

Fund balance - governmental funds	\$	1,186,767
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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	37,667,128	
Accumulated depreciation	<u>(21,295)</u>	37,645,833

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	(745,316)	
Promissory notes payable	(18,762,829)	
Bond & Bond anticipation note payable	<u>(25,571,347)</u>	<u>(45,079,492)</u>

Net position of governmental activities	\$	<u>(6,246,892)</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, 2023**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	363,516	\$ 457,994	\$ -	\$ 821,510
Miscellaneous revenue	23,236	-	316,129	339,365
Interest income	2,198	28,579	12,858	43,635
Total revenues	<u>388,950</u>	<u>486,573</u>	<u>328,987</u>	<u>1,204,510</u>
EXPENDITURES				
Current:				
General government	135,011	-	-	135,011
Maintenance and operations	111,496	-	-	111,496
Debt service:				
Principal	-	20,344,279	-	20,344,279
Interest	-	509,702	-	509,702
Bond issuance costs	-	-	640,791	640,791
Capital outlay	-	-	24,031,466	24,031,466
Total expenditures	<u>246,507</u>	<u>20,853,981</u>	<u>24,672,257</u>	<u>45,772,745</u>
Excess (deficiency) of revenues over (under) expenditures	142,443	(20,367,408)	(24,343,270)	(44,568,235)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	14,657	(14,657)	-
Bond & Bond Anticipation Note (BAN) proceeds	-	20,504,090	10,126,395	30,630,485
Promissory notes proceeds	-	-	16,213,464	16,213,464
Bond discount	-	-	(126,159)	(126,159)
Total other financing sources (uses)	<u>-</u>	<u>20,518,747</u>	<u>26,199,043</u>	<u>46,717,790</u>
Net change in fund balances	142,443	151,339	1,855,773	2,149,555
Fund balances - beginning	<u>242,797</u>	<u>1,238,693</u>	<u>(2,444,278)</u>	<u>(962,788)</u>
Fund balances - ending	<u>\$ 385,240</u>	<u>\$ 1,390,032</u>	<u>\$ (588,505)</u>	<u>\$ 1,186,767</u>

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, 2023**

Net change in fund balances - total governmental funds	\$	2,149,555
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.		24,031,466
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.		(46,843,949)
In connection with the issuance of the Bonds, the original issue discount/premium is reported as a financing use/source when debt is first issued, whereas this amount is eliminated in the statement of activities and reduces/increases long-term liabilities in the statement of net position.		126,159
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.		(1,071,850)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		20,344,279
Amortization of original issue discount is not recognized in the governmental fund statement, but is reported as an expense in the statement of activities.		(4,205)
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.		(511,195)
Change in net position of governmental activities	\$	<u>(1,787,147)</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, 2023, 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, 2023, the District had no investments.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 14,413,072	\$ 24,031,466	\$ 1,071,850	\$ 37,372,688
Total capital assets, not being depreciated	14,413,072	24,031,466	1,071,850	37,372,688
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	13,888	7,407	-	21,295
Total accumulated depreciation	13,888	7,407	-	21,295
Total capital assets, being depreciated, net	280,552	(7,407)	-	273,145
Governmental activities capital assets, net	\$ 14,693,624	\$ 24,024,059	\$ 1,071,850	\$ 37,645,833

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 \$16,213,464 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 \$1,071,850, 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 \$5,975,485. During the current year the District paid \$20,344,279 on the Note using the proceeds from Series 2023 Bonds.

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, 2023.

Promissory Notes

In fiscal year 2022 and 2023 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.

Series 2023

On January 27 2023, the District issued \$24,655,000 of Special Assessment Revenue Bonds, Series 2023 consisting of multiple term bonds with due dates ranging from May 1, 2028 to May 1, 2052, and fixed interest rates ranging from 4% - 5.250%. The Bonds were issued to finance a portion of the cost of the Series 2023 project and pay down the revolving line of credit secured by the Series 2020 BAN. Interest is to be paid semiannually on each November 1 and May 1, commencing May 1, 2023. Principal on the Bonds is to be paid serially commencing May 1, 2024 through May 1, 2052.

The Series 2023 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond 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, 2023.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Direct borrowings:					
Bond Anticipation Notes:					
Series 2020	\$ 15,407,095	\$ 5,975,485	\$ 20,344,279	\$ 1,038,301	\$ 25,693,301
Subtotal	15,407,095	5,975,485	20,344,279	1,038,301	25,693,301
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	-
Luminary Boulevard Phase 1A and 1B	-	16,213,464	-	16,213,464	-
Subtotal	2,549,365	16,213,464	-	18,762,829	-
Series 2023	-	24,655,000	-	24,655,000	420,000
Less: original issue discount	-	126,159	4,205	121,954	-
Subtotal	-	24,528,841	(4,205)	24,533,046	420,000
Total	\$ 17,956,460	\$ 46,717,790	\$ 20,340,074	\$ 44,334,176	\$ 26,113,301

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 1,458,301	\$ 1,521,598	\$ 2,979,899
2025	430,000	1,200,338	1,630,338
2026	450,000	1,183,138	1,633,138
2027	465,000	1,165,138	1,630,138
2028	490,000	1,146,538	1,636,538
2029-2033	2,775,000	5,411,458	8,186,458
2034-2038	3,490,000	4,720,188	8,210,188
2039-2043	4,480,000	3,753,938	8,233,938
2044-2048	5,785,000	2,483,513	8,268,513
2049-2052	5,870,000	790,650	6,660,650
Total	\$ 25,693,301	\$ 23,376,497	\$ 49,069,798

NOTE 7 – DEFICIT FUND EQUITY

At September 30, 2023, the District has a deficit fund balance in the capital projects fund of (\$588,505).

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, 2023, the District had open contracts for various construction projects. The contracts totaled approximately \$17.2 million, of which approximately \$1.9 million was uncompleted at September 30, 2023.

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.

**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, 2023**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 361,225	\$ 363,516	\$ 2,291
Developer contributions	-	23,236	23,236
Interest	-	2,198	2,198
Total revenues	<u>361,225</u>	<u>388,950</u>	<u>27,725</u>
EXPENDITURES			
Current:			
General government	135,465	135,011	454
Maintenance and operations	277,260	111,496	165,764
Total expenditures	<u>412,725</u>	<u>246,507</u>	<u>166,218</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (51,500)</u>	142,443	<u>\$ 193,943</u>
OTHER FINANCING SOURCES			
Carry forward	51,500	-	(51,500)
Total other financing sources (uses)	<u>51,500</u>	-	<u>(51,500)</u>
Net change in fund balances	<u>\$ -</u>	142,443	<u>\$ 142,443</u>
Fund balance - beginning		<u>242,797</u>	
Fund balance - ending		<u>\$ 385,240</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, 2023.

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT
ORLANDO, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	3
Employee compensation	0
Independent contractor compensation	\$516,910.77
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$91.80 - \$502.02 Debt service - \$694.14 - \$2,186.35
Special assessments collected	\$821,510
Outstanding Bonds:	
	see Note 6 for details



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Poitras East Community Development District, Orlando, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 29, 2024.

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.

May 29, 2024



**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, 2023. 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, 2023.

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.

May 29, 2024



**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, Florida

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, 2023, and have issued our report thereon dated May 29, 2024.

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, 2023, 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.

May 29, 2024

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, 2022.

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, 2023.

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, 2023.

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, 2023. 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 24.

**Postras East
Community Development District**

**Operation and Maintenance Expenditures Paid in
May 2024 in an amount totaling \$91,372.28**

POITRAS EAST
COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE • 3501 QUADRANGLE BLVD STE 270 • ORLANDO, FL 32817
PHONE: (407) 723-5900 • FAX: (407) 723-5901

**Operation and Maintenance Expenditures
For Board Approval**

Attached please find the check register listing Operations and Maintenance expenditures paid from May 1, 2024 through May 31, 2024. This does not include expenditures previously approved by the Board.

The total items being presented: **\$91,372.28**

Approval of Expenditures:

____ Chairman

____ Vice Chairman

____ Assistant Secretary

Poitras East CDD
 AP Check Register (Current by Bank)
 Check Dates: 5/1/2024 to 5/31/2024

check No.	date	status*	Vendor ID	Payee Name	Amount
BANK ID: OM1705 - CITY NATIONAL BANK					001-101-0000-00-01
1664	05/03/24		BERMAN	Berman Construction	\$1,200.00
1665	05/03/24		CEPRA	Cepra Landscape	\$19,119.41
1666	05/03/24		DONMC	Donald W McIntosh Associates	\$375.00
1667	05/03/24		FAC	Fire Ant Control	\$595.00
1668	05/03/24		GRAUAS	Grau and Associates	\$3,100.00
1669	05/03/24		KUTAK	Kutak Rock	\$3,843.28
1670	05/03/24		ORLSEN	Orlando Sentinel	\$219.50
1671	05/03/24		PFMGC	PFM Group Consulting	\$4,489.69
1672	05/03/24		USBANK	US Bank	\$7,911.01
1673	05/03/24		USIC	USIC Locating Services	\$246.18
1674	05/03/24		VGLOBA	VGlobalTech	\$435.00
1675	05/03/24		WRE	Wind River Environmental	\$150.00
1676	05/14/24	P	TRUSTE	US Bank as Trustee for Poitras	\$428,994.45
1677	05/23/24	P	BERMAN	Berman Construction	\$1,200.00
1678	05/23/24	P	CEPRA	Cepra Landscape	\$17,667.91
1679	05/24/24	P	DONMC	Donald W McIntosh Associates	\$2,652.62
1680	05/24/24	P	WRE	Wind River Environmental	\$175.00
BANK OM1705 REGISTER TOTAL:					\$492,374.05
BANK ID: OM-ACH - CITY NATIONAL BANK - ACH & WIRES					001-101-0000-00-01
70005	05/17/24		OUC	Orlando Utilities Commission	\$1,292.41
BANK OM-ACH REGISTER TOTAL:					\$1,292.41
GRAND TOTAL :					\$493,666.46

63,379.60	Checks 1664-1675, 1677-1680
428,994.45	Debt Service check 1676
1,292.41	PA 233 - OUC paid online
26,700.27	Req 326 paid from O&M
520,366.73	Total cash spent
91,372.28	O&M cash spent

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

Postras East Community Development District

Payment Authorization #233
4/12/2024

Item No.	Payee	Invoice Number	General Fund
1	Berman Construction		
	April Landscape Services	44248	\$ 200.00
	April Administrator & Irrigation Specialist	44249	\$ 1,000.00
2	Cepra Landscape		
	Luminary B Irrigation M.I. Repairs	O-S5763	\$ 1,451.50
	April Landscaping	O-S5833	\$ 17,679.91
3	Fire Ant Control		
	Fire Ant Control	23599	\$ 595.00
	Grau and Associates		
	FY 2023 Audit	25526	\$ 3,100.00
	Kutak Rock		
	General Counsel Through 02/29/2024	3377812	\$ 2,038.58
6	OUC		
	Utility Service 03/01/2024 04/02/2024	Acct: 2989510986	\$ 1,234.01
	PFM Group Consulting		
	Quarterly Disclosure 01/01/2024 03/31/2024	130031	\$ 1,250.00
	April DM Fee	DM-04-2024-44	\$ 3,208.33
	January Reimbursables	OE-EXP-01-2024-41	\$ 4.72
	February Reimbursables	OE-EXP-02-2024-33	\$ 0.64
	March Reimbursables	OE-EXP-03-2024-17	\$ 26.00
	US Bank		
	FY 2024 Series 2023 Trustee Fees (03/01/2024 - 09/30/2024)	7270125	\$ 4,638.24
	FY 2025 Series 2023 Trustee Fees (10/01/2024 02/28/2025)	7270125	\$ 3,272.77
	USIC		
	Ticket and Service Fees Through 03/31/2024	51723	\$ 246.18
10	VGlobalTech		
	2024.Q2 ADA Audit	007	\$ 300.00
	April Website Maintenance	068	\$ 135.00
11	Wind River Environmental		
	April Lift Station Inspection	315795	\$ 150.00
TOTAL			\$ 0,518.88


District Manager / Assistant DM


Chairperson

Postras East Community Development District
c/o PFM Group Consulting
501 Quadrangle Boulevard, Ste. 70
Orlando, FL 817
LaneA@pfm.com // (407) 723-5925

RECEIVED
By Amanda Lane at 9:42 am, May 16, 2024

Digital Signatures
Daniel J. Young
Date: 05/16/24
Time: 09:42:07

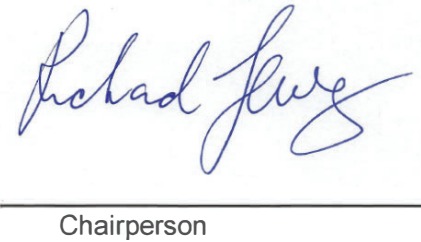
Postras East Community Development District

Payment Authorization #234

4/26/2024

Item No.	Payee	Invoice Number	General Fund
	Donald W McIntosh Associates Engineering Services Through 3/29/2024	45622	\$ 375.00
2	Kutak Rock General Counsel Through 3/31/2024	3381391	\$,804.70
3	Orlando Sentinel Legal Advertising on 04/08/2024 (Ad: 7608625)	OSC91327131	\$ 219.50
TOTAL			\$ 2,399.20


District Manager / Assistant DM


Chairperson

Postras East Community Development District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 70
Orlando, FL 817
LaneA@pfm.com // (407) 723-5925

RECEIVED
By Amanda Lane at 4:58 pm, Apr 30, 2024

Digitaly signed by Daniel J Young
DN: C=US, E=dan.young@tavistock.com,
O=Tavistock Development Co., CN=Daniel J. Young
Date: 4/04/24 15:59:54 -0400

Daniel J. Young

Faint, illegible text at the top of the page, possibly a header or title.

Second section of faint, illegible text, separated from the first by a horizontal line.

A single horizontal line of text, likely a signature or a separator.

Faint text at the bottom left of the page, possibly a footer or contact information.

RECEIVED
By Amanda Lane at 4:43 pm, May 09, 2024

Daniel J. Young
in.young@avstock.com
avstock Development Co.
CN: Daniel J. Young
Date: 2024.05.09
08:02:57-0400



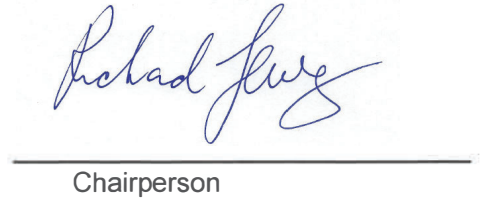
Postras East Community Development District

Payment Authorization #236

5/10/2024

Item No.	ayee	Invoice Number	General Fund
1	Cepra Landscape		
	Irrigation Repair - Luminary A, 3 in. Mainline	O-S5903	\$ 6,419.84
	Irrigation Repair - Luminary B Batteries	O-S5904	\$,837.14
	Irrigation Repair - Pearson Controller M.I Repairs	O-S5932	\$ 84.50
2	OUC		
	Utility Service 04/02/2024 - 5/02/2024	Acct: 989510986	\$,292.41
TOTAL			\$ 10,933.89


District Manager / Assistant DM


Chairperson

Postras East Community Development District
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 2817
LaneA@pfm.com // (407) 23-5925

RECEIVED
By Amanda Lane at 9:59 am, Jun 11, 2024

Digitaly signed by Daniel J. Young
DN: cn=US,
c=US, email=Daniel.Young@tavisstock.com,
o=Tavisstock Development o.,
ou=Daniel J. Young
Date: 2024.06.12 18:53:59-0400

Postras East Community Development District

Payment Authorization #237

5/17/2024

Item No.	Payee	Invoice Number	General Fund
1	Donald W McIntosh Associates	45750	\$ 2,652.62
2	Wind River Environmental	6376007	\$ 175.00
		TOTAL	\$ 2,827.62

**Postras East
Community Development District**

**Requisition Nos. 2020-315 – 2020-326 Paid in
May 2024 in an amount totaling \$119,502.38**

POITRAS EAST
COMMUNITY DEVELOPMENT DISTRICT

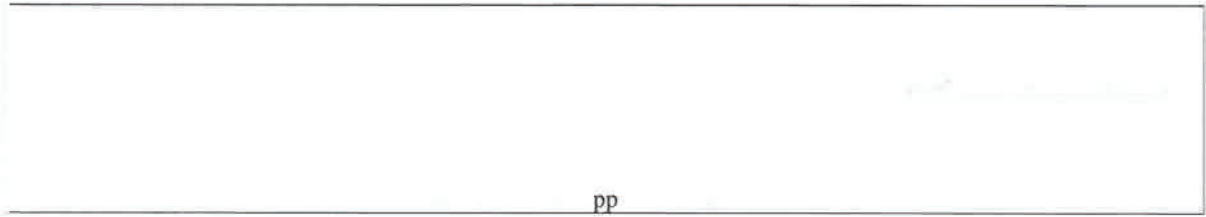
DISTRICT OFFICE • 3501 QUADRANGLE BLVD STE 270 • ORLANDO, FL 32817

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

Requisition Recap
For Board Approval

Attached please find the listing of requisitions approved to be paid from bond funds from May 1, 2024 through May 31, 2024. This does not include requisitions previously approved by the Board.

REQUISITION NO.	PAYEE	AMOUNT
S2020-315	Poitras East CDD	\$2,000.00
S2020-316	AECOM	\$16,700.00
S2020-317	Donald W McIntosh Associates	\$26,807.91
S2020-318	Kittelson & Associates	\$2,480.00
S2020-319	Kutak Rock	\$302.10
S2020-320	Yovaish Engineering Services	\$1,055.00
S2020-321	Boggy Creek Improvement District	\$47.65
S2020-322	Donald W McIntosh Associates	\$42,014.95
S2020-323	Orange County Utilities	\$675.00
S2020-324	Yovaish Engineering Services	\$527.50
S2020-325	Kutak Rock	\$192.00
S2020-326	Poitras East CDD	\$26,700.27
		\$119,502.38



pp

RECEIVED
By Amanda Lane at 10:06 am, May 07, 2024

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

DATE:	May 3, 2024	REQUISITION NO:	316
PAYEE:	AECOM	AMOUNT DUE:	\$16,700.00
ADDRESS:	1178 Paysphere Circle Chicago, IL 60674	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice 2000880662 for Project 60719701 (Jim Branch Crossing Env Permitting) Through 03/01/2024 \$11,200.00• Invoice 2000880854 for Project 60718813 (Centerline Road H3 Environmental Permitting) Through 03/01/2024 – \$,00.00		

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

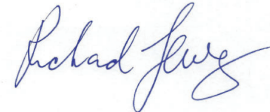
The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the monies payable to the Payee set forth above, which has not been released or will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

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

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

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

POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT



Y: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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

BY: _____
DISTRICT ENGINEER Jeffrey J. Newton, PE



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

DATE:	May 3, 2024	REQUISITION NO:	317
PAYEE:	Donald W McIntosh Associates Inc	AMOUNT DUE:	\$26,807.91
ADDRESS:	1950 Summit Park Drive, 6 th Floor Orlando, FL 32810	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none">• Invoice 45623 for Project 18124 (Poitras East CDD) Engineering Services Through 03/29/2024 \$2,602.39• Invoice 45626 for Project 23524 (Poitras East – Lift Station G Evaluation) Engineering Services Through 03/29/2024 – \$3,889.93• Invoice 45627 for Project 23541 (Luminary Boulevard Extension & Jim Branch Creek Crossing) Through 03/29/2024 – \$9,107.70• Invoice 45628 for Project 23584 (Centerline Drive Segment H1) Through 03/29/2024 – \$4,714.19• Invoice 45629 for Project 23585 (Centerline Drive Segment H2) Through 03/29/2024 \$6,493.70		

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

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT



BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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

BY:  5/6/24
DISTRICT ENGINEER Jeffrey J. Newton, PE

RECEIVED
By Amanda Lane at 10:06 am, May 07, 2024



RECEIVED
By Amanda Lane at 10:06 am, May 07, 2024

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

DATE:	May 3 2024	REQUISITION NO:	319
PAYEE:	Kutak Rock	AMOUNT DUE:	\$302.10
ADDRESS:	PO Box 30057 Omaha, NE 68103-1157	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 3381393 for Project 15623-2 (Project Construction) Through 03/31/2024		

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

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

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

POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT



BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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



BY: _____
DISTRICT ENGINEER Jeffrey J. Newton, PE

Through 04/30/2024

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

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT



BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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

RECEIVED

By Amanda Lane at 10:06 am, May 07, 2024

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

DATE:	May 17, 2024	REQUISITION NO:	321
PAYEE:	Boggy Creek Improvement District	AMOUNT DUE:	\$47.65
ADDRESS:	c/o PFM Group Consulting 3501 Quadrangle Boulevard, Ste. 270 Orlando, FL 32817	FUND:	<u>Acquisition/Construction</u>
ITEM:	Reimbursement for Construction-Related Legal Advertising, Split Between Boggy Creek, Greeneway, Myrtle Creek, Poitras East, and Midtown, Paid to Orlando Sentinel Out of Boggy Creek Series 2013 Construction Funds (Reference OSC92123400; Ad: 7604456), Req. 2013-449		

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

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POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT



BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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BY:  _____
DISTRICT ENGINEER
Jeffrey J. Newton 5/17/24

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

DATE:	May 17, 2024	REQUISITION NO:	322
PAYEE:	Donald W McIntosh Associates Inc	AMOUNT DUE:	\$42,014.95
ADDRESS:	1950 Summit Park Drive, 6 th Floor Orlando, FL 32810	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none"> • Invoice 45751 for Project 18124 (Poitras East CDD) Engineering Services Through 04/26/2024 – \$3,062.24 • Invoice 45755 for Project 23524 (Poitras East – Lift Station G Evaluation) Engineering Services Through 04/26/2024 – \$859.21 • Invoice 45756 for Project 23541 (Luminary Boulevard Extension & Jim Branch Creek Crossing) Through 04/26/2024 – \$22,991.10 • Invoice 45757 for Project 23584 (Centerline Drive Segment H1) Through 04/26/2024 – \$2,394.00 • Invoice 45758 for Project 23585 (Centerline Drive Segment H2) Through 04/26/2024 – \$11,452.40 • Invoice 45759 for Project 23586 (Centerline Drive Segment H3) Through 04/26/2024 – \$1,256.00 		

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

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

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

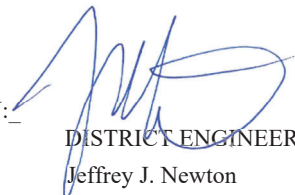
POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT



BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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

BY:  _____
DISTRICT ENGINEER
Jeffrey J. Newton 5/17/24

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

DATE:	May 17, 2024	REQUISITION NO:	323
PAYEE:	Orange County Utilities	AMOUNT DUE:	\$675.00
ADDRESS:	c/o Donald W McIntosh Associates 1950 Summit Park Drive, 6 th Floor Orlando, FL 32810	FUND:	<u>Acquisition/Construction</u>
ITEM:	MUP Update Plan Review Fee (19-U-003)		

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

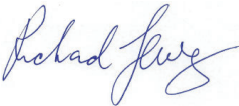
The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the monies payable to the Payee set forth above, which has not been released or will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

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

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


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

POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT


BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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


BY: _____
DISTRICT ENGINEER
Jeffrey 5/17/24

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

DATE:	May 17, 2024	REQUISITION NO:	324
PAYEE:	Yovaish Engineering Services	AMOUNT DUE:	\$527.50
ADDRESS:	953 Sunshine Lane Altamonte Springs, FL 32714	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 13248 for Contract PN 23-E2114.17B (Luminary Blvd Ext. & Culvert Crossing) Services Through 05/14/2024		

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

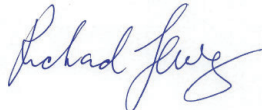
The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the monies payable to the Payee set forth above, which has not been released or will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

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

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


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

POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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

BY: 
DISTRICT ENGINEER
Jeffrey J. Newton 5/17/24

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

DATE:	May 24, 2024	REQUISITION NO:	325
PAYEE:	Kutak Rock	AMOUNT DUE:	\$192.00
ADDRESS:	PO Box 30057 Omaha, NE 68103-1157	FUND:	<u>Acquisition/Construction</u>
ITEM:	Invoice 3395689 for Project 15623-2 (Project Construction) Through 04/30/2024		

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

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

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

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


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

POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT


BY: _____
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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


BY: _____
DISTRICT ENGINEER
Jeffrey J. Newton 5/27/24

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

DATE:	May 24, 2024	REQUISITION NO:	326
PAYEE:	Poitras East CDD	AMOUNT DUE:	\$26,700.27
ADDRESS:	3501 Quadrangle Boulevard, Ste. 270 Orlando, FL 32817	FUND:	<u>Acquisition/Construction</u>
ITEM:	<ul style="list-style-type: none"> • Reimbursement to O&M account for payment to City of Orlando for the Building Permit Fees for Lift Station G – \$5,944.01 • Reimbursement to O&M account for payment to City of Orlando for the for Lift Station G Project – \$20,756.26 		

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

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

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

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

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

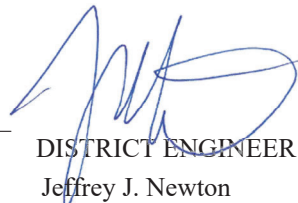
POITRAS EAST COMMUNITY
 DEVELOPMENT DISTRICT



BY: _____
 CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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



BY: _____
 DISTRICT ENGINEER
 Jeffrey J. Newton 5/27/24

**Postras East
Community Development District**

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

POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT

Recommendation for Work Authorization / Proposed Services

Project Name: 2024 Engineer's Report Update

Brief Description: Updating of Engineer's Report for CIP projects and budget.

Name of Consultant /Vendor: McIntosh Associates

Is this work pursuant to an existing Agreement? Yes No

If so, name and date of Agreement: _____

Is this project included in the District Capital Improvement Plan? Yes No

Are the services required contemplated in the Capital Improvement Plan? Yes No

Is this a continuation of previously authorized work? Yes No

Proposal attached: Yes No

Form of Agreement Utilized: Proposal

Amount of Services: \$ 12,500

Recommendation: Approve Deny

By:  _____
Digitally signed by Daniel J. Young
DN: C=US,
E=dan.young@tavistock.com,
O=Tavistock Development Co.,
CN=Daniel J. Young
Date: 2024.05.15 15:20:15-04'00'

Dan Young, Chairman
Boggy Creek Improvement District Construction Committee

- c: Jennifer Walden
- Tucker Mackie
- Jeffrey Newton
- Lynne Mullins

May 15, 2024
Via e-mail dan.young@tavistock.com

Poitras East Community Development District
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817

Re: Engineer's Report Update
McIntosh Job No. 18124 (008)

Pursuant to your request, McIntosh Associates (McIntosh) is pleased to submit for your consideration this Letter Agreement to provide professional engineering services to the Poitras East Community Development District ("CLIENT" or "DISTRICT") for the preparation of an Engineer's Report Update ("Project"). McIntosh agrees to provide the following Basic Services for the itemized fees and expenses set forth below, subject to this Letter Agreement and its Attachments, which are incorporated herein by reference. The Attachments consist of Basis of Proposal and Client Responsibilities. McIntosh will provide these services pursuant to our current contract with the Poitras East Community Development District dated August 21, 2018 ("Engineering Agreement"), as follows:

I. Scope of Work

A. ENGINEER'S REPORT UPDATE - McIntosh will prepare an updated Engineers Report, with updates to the report to include:

- General updates to reflect completed infrastructure projects to date;
- Coordination and consideration of development program adjustments per the master developer;
- Capital Improvement Program adjustments to reflect altered circumstances since the last update (i.e., add/remove improvements);
- Reconciliation of originally estimated infrastructure costs versus actual expenditures to date based on available data;
- Forecasting of future infrastructure costs; and
- Consideration of additional Capital Improvements should additional funding capacity be determined to be available.

FEE SCHEDULE

Contract Item	Billing Item	Description	Fee
A.	008	Engineer's Report Update	\$12,500.00

II. Compensation

Poitras East Community Development District will compensate McIntosh Associates pursuant to the hourly rate schedule contained in the Engineering Agreement and/or the lump sums listed above. The DISTRICT will reimburse McIntosh Associates, all direct costs, which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Agreement.

This proposal, together with the Engineering Agreement, represents the entire understanding between the Poitras East Community Development District and McIntosh Associates (Engineer) with regards to the referenced work authorization.

If you wish to accept this Work Authorization, please sign where indicated and return a complete copy to our office (executed electronic scanned copies are acceptable). Upon receipt, we will promptly schedule our services.

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


Sincerely,

McIntosh Associates
an LJA company


Jeffrey J. Newton, PE
President

JJN/lt

ACCEPTANCE OF CONTRACT BY:



[Signature]

May 23, 2024
[Date]

Richard Levey
[Name and Title]

Poitras East CDD
[Company]

PURSUANT TO FLORIDA STATUTE 558.0035, AN INDIVIDUAL EMPLOYEE OR AGENT OF MCINTOSH ASSOCIATES MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

BASIS OF PROPOSAL AND CLIENT RESPONSIBILITIES

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

BASIS OF PROPOSAL

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

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

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

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

McIntosh may be mandated by regulatory authorities to incorporate findings, requirements, and details of design in their construction plans that are prepared by professional geotechnical engineers and not by McIntosh. In doing so, McIntosh assumes no responsibility or liability for the design, construction or operation of geotechnical engineering components which may include, but not be limited to, underdrains, ground stabilizers, backfills, embankments, etc. CLIENT must also recognize that some of these systems (i.e., underdrains, etc.) usually require extensive field supervision during construction and certification after construction. These systems are subject to damage by other activities during or after infrastructure construction such as other utility installations (power, telephone, cable, gas, etc.). McIntosh assumes no liability for damages to any design element caused by the improper design, construction, operation, or maintenance of improvements designed by others.

McIntosh, in and through its review and/or use of design and calculations prepared by others, is not responsible for or liable for error or omissions in the design and permitting services provided by

others. CLIENT's consultants will provide McIntosh with permission to utilize and rely upon their work product as the basis of McIntosh's design. Certain elements designed by others may be shown in McIntosh construction plans for context only.

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

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

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

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

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

Construction phase retesting resulting from failures or no-shows, and therefore requiring additional site visits, shall be additional services and is not included in the scope of this agreement. Such services will be invoiced separately on an hourly basis for back-charge to the contractor by CLIENT.

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

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

Provision of customized digital data files to CLIENT, CLIENT's consultants and/or CLIENT's contractor is not included. McIntosh

Postras East Community Development District
BASIS OF PROPOSAL AND CLIENT RESPONSIBILITIES
McIntosh Job No. 18124 (008)
May 15, 2024
Page 4 of 4

work product will be prepared digitally in AutoCAD Civil3D® 2018 or later.

CLIENT RESPONSIBILITIES

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

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

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

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

When required for the Project, CLIENT will engage a professional environmental consultant to provide jurisdictional determinations and necessary design and permitting support for wetland and special species issues.

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

When required for the Project, CLIENT will engage a professional landscape architect to provide landscape and irrigation design related to the development of the property as intended by CLIENT.

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

When required for the Project, CLIENT will engage a professional transportation consultant to provide analysis related to development

of the property as intended by CLIENT, including but not limited to traffic studies, determination of turn lane requirements, traffic signal design, Maintenance of Traffic (MOT) plans and roundabout geometry, striping and signage design.

When required for the Project, CLIENT will engage a professional legal counselor to provide legal services related to development of the property as intended by CLIENT.

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

When required for the Project, CLIENT will engage a professional archaeologist to provide archaeological analysis related to development of the property as intended by CLIENT.

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

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

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

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POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT

Recommendation for Work Authorization / Proposed Services

Project Name:

Description:

Consultant:

Is the work pursuant to an agreement?

YES	NO
X	

Name:

Is the project included in the District Capital Improvement Plan?

YES	NO
X	

Are the services required contemplated in the Capital Improvement Plan?

YES	NO
X	

Is this a continuation of previously authorized work?

YES	NO
X	

Proposal attached:

YES	NO
X	

Form of Agreement Utilized:

Amount of Services:

Recommendation:

Approve	Deny
X	

Digitally signed by Daniel J. Young
DN: c=US
E=dan.young@tavistock.com,
O=Tavistock Development Co.,
CN=Daniel J. Young
Date: 2024.06.04 07:14:01-04'00'

Daniel Young, Chairman
Poitras East Community Development District
Construction Committee

c: Jennifer Walden
Tucker Mackie
Jeffrey Newton
Lynne Mullins

May 30, 2024

Poitras East Community Development District
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817

Re: Poitras East – Lift Station G Evaluation
Change Order No. 2
McIntosh Job No. 23524 (024-027)

McIntosh Associates, Inc. (McIntosh) is pleased to submit for your consideration this Additional Services Agreement to provide professional engineering services to Poitras East Community Development District (“CLIENT”) for Poitras East – Lift Station G Evaluation (“Project”). The scope of this proposal includes Additional Services for final engineering design, and permitting for modification to the approved construction plans to add a gravity sewer connection to Parcel N-4. McIntosh agrees to provide the following Basic Services for the itemized fees and expenses set forth below, subject to this Additional Services Agreement and its Attachments, which are incorporated herein by reference. The Attachments consist of Basis of Proposal and Client Responsibilities. McIntosh will provide these services pursuant to our current contract with Poitras East Community Development District dated August 21, 2018 (“Contract”), as follows:

I. Scope of Work

PART I - CIVIL ENGINEERING

- A. CONSTRUCTION DRAWING MODIFICATIONS – Design, preparation, and submittal of construction drawings and technical specifications for the addition of a gravity sewer main extension and connection to Parcel N-4 to match the proposed development access connection.
- B. FDEP PERMIT APPLICATIONS – Preparation and submittal of a new Florida Department of Environmental Protection (FDEP) permit application for Lift Station G and the associated force main and gravity main described herein to accommodate the addition of the gravity sewer line.
- C. PLAN AND PERMIT PROCESSING – Processing of construction plans and associated permit applications through City of Orlando, Orange County Utilities (OCU) and FDEP, including responses to requests for additional information.
- D. FINAL ENGINEERING MEETINGS AND COORDINATION - Coordination with City of Orlando staff; regulatory agencies; CLIENT’s consultants; and CLIENT during the design phase of the Project and representation at meetings associated with final design and permitting of the Project.

FEE SCHEDULE

Contract Item	Billing Item	Description	Fee
		Part I - Civil Engineering	
A.	024	Construction Drawing Modification	\$1,980.00
B.	025	FDEP Permit Applications	1,600.00
C.	026	Plan and Permit Processing	1,580.00
D.	027	Final Engineering Meetings and Coordination	1,180.00
		TOTAL	\$6,340.00

II. Compensation

Postras East Community Development District will compensate McIntosh, pursuant to the hourly rate schedule contained in the Engineering Agreement and/or the lump sums listed above. The District will reimburse McIntosh, all direct costs, which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Agreement.

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

Sincerely,

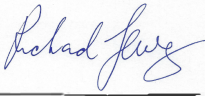
McIntosh Associates
 an LJA company

John T. Townsend, PE
 Executive Vice President

JTT/lt

Postras East Community Development District
Postras East – Lift Station G Evaluation Change Order No. 2
McIntosh Job No. 23524(024-027)
May 30, 2024
Page 3 of 5

APPROVED AND ACCEPTED

By: 
Authorized Representative of
Postras East Community Development District

Date: J u n e 6 , 2 0 2 4

**PURSUANT TO FLORIDA STATUTE 558.0035, AN INDIVIDUAL
EMPLOYEE OR AGENT OF MCINTOSH ASSOCIATES, INC. MAY
NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.**

BASIS OF PROPOSAL AND CLIENT RESPONSIBILITIES

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

BASIS OF PROPOSAL

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

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

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

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

McIntosh may be mandated by regulatory authorities to incorporate findings, requirements, and details of design in their construction plans that are prepared by professional geotechnical engineers and not by McIntosh. In doing so, McIntosh assumes no responsibility or liability for the design, construction or operation of geotechnical engineering components which may include, but not be limited to, underdrains, ground stabilizers, backfills, embankments, etc. CLIENT must also recognize that some of these systems (i.e., underdrains, etc.) usually require extensive field supervision during construction and certification after construction. These systems are subject to damage by other activities during or after infrastructure construction such as other utility installations (power, telephone, cable, gas, etc.). McIntosh assumes no liability for damages to any design element caused by the improper design, construction, operation, or maintenance of improvements designed by others.

McIntosh, in and through its review and/or use of design and calculations prepared by others, is not responsible for or liable for error or omissions in the design and permitting services provided by others. CLIENT's consultants will provide McIntosh with permission to utilize and rely upon their work product as the basis

of McIntosh's design. Certain elements designed by others may be shown in McIntosh construction plans for context only.

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

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

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

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

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

Construction phase retesting resulting from failures or no-shows, and therefore requiring additional site visits, shall be additional services and is not included in the scope of this agreement. Such services will be invoiced separately on an hourly basis for back-charge to the contractor by CLIENT.

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

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

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

CLIENT RESPONSIBILITIES

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

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

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

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

When required for the Project, CLIENT will engage a professional environmental consultant to provide jurisdictional determinations and necessary design and permitting support for wetland and special species issues.

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

When required for the Project, CLIENT will engage a professional landscape architect to provide landscape and irrigation design related to the development of the property as intended by CLIENT.

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

When required for the Project, CLIENT will engage a professional transportation consultant to provide analysis related to development of the property as intended by CLIENT, including but not limited to

traffic studies, determination of turn lane requirements, traffic signal design, Maintenance of Traffic (MOT) plans and roundabout geometry, striping and signage design.

When required for the Project, CLIENT will engage a professional legal counselor to provide legal services related to development of the property as intended by CLIENT.

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

When required for the Project, CLIENT will engage a professional archaeologist to provide archaeological analysis related to development of the property as intended by CLIENT.

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

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

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

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Proposal

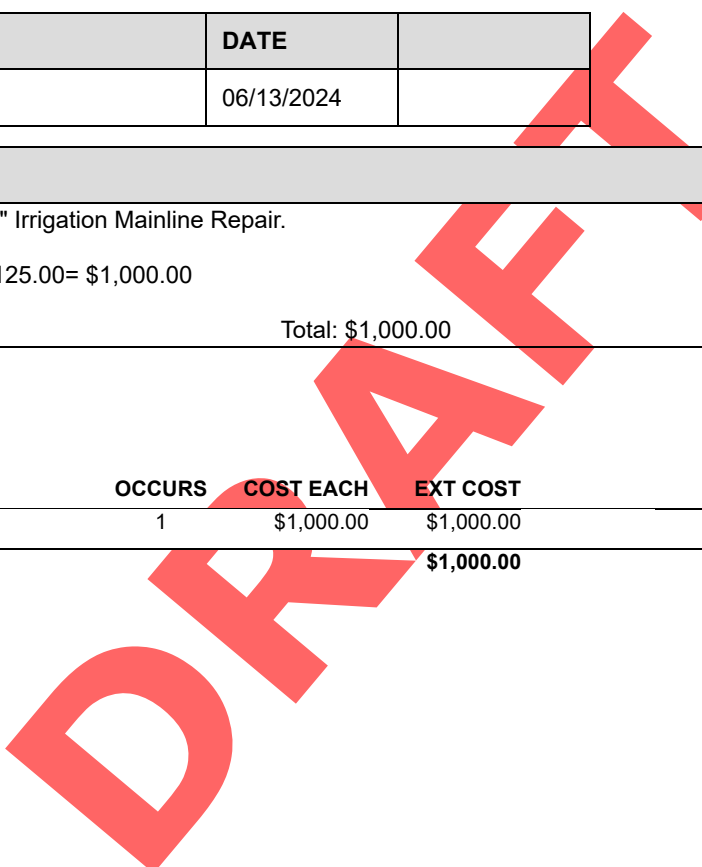
PO Box 865
 Oakland, FL 34760
 407-287-5622
 CepraLandscape.com

PROPERTY
Poitras East CDD 10105 Selten Way Orlando, FL 32832

PROPOSAL #	DATE	
40689	06/13/2024	

DESCRIPTION	
06.2024 Luminary A 3" Irrigation Mainline Repair. 3" Mainline 8 FT @ \$125.00= \$1,000.00 Total: \$1,000.00	\$1,000.00

INCLUDED SERVICES	OCCURS	COST EACH	EXT COST	TOTAL COST
IRRIGATION REPAIRS	1	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL:			\$1,000.00	\$1,000.00



Terms and Conditions

1. **Scope of Work.** The scope of work to be performed by Contractor is set forth on attached Proposal. If work activity is not set forth in the Proposal, it is not included in the basic scope of work. All material shall conform to bid specifications unless expressly noted otherwise.
2. **Insurance, Licenses and Permits.** Contractor agrees to maintain General Liability insurance coverage, Workers Compensation insurance coverage, and Commercial Automobile insurance coverage as required by law. Contractor also shall comply with all licensing and permit requirements established by any State, County or municipal agency relating to the scope of work.
3. **Subcontractors.** Contractor reserves the right to hire qualified subcontractors to perform work under this Agreement.
4. **Access to Jobsite.** Owner shall ensure Contractor has access to all parts of the jobsite where the Contractor is to perform work as required by this Agreement during normal business hours and other reasonable periods of time. Owner will be responsible to furnish all utilities necessary to perform the work.
5. **Utilities.** Contractor will call Sunshine State One Call of Florida to locate utilities when applicable. Owner is responsible for location of private utilities and contractor cannot be held liable for damage to unmarked utilities.
6. **Compensation.** In exchange for Contractor performing the scope of work described in above, Owner shall pay Contractor in accordance with the pricing terms set forth. Contractor shall issue invoices upon completion of the work for amounts due in accordance with the pricing terms set forth. Amounts invoiced are due upon receipt and shall be considered past due after 15 days from the date of invoice. Past due amounts shall accrue interest at the annual rate of 12%. If Owner disputes or questions any invoice or portion of any invoice, Owner shall provide Contractor with written notification of the basis of the dispute or question within fourteen (14) days of receipt of the invoice or the invoice shall be deemed undisputed and fully payable by Owner. Work performed outside the scope of work described in attached Proposal shall be deemed extra work and shall be invoiced and paid in addition to the base compensation due under this Agreement. Owner agrees that if Owner fails to make payment for more than 60 days after the date of any work provided by Contractor arising out of or relating to this Agreement, then Contractor shall have the right to record a claim of lien against Owner's property to secure payment for labor, materials, equipment and supervision supplied by Contractor for the benefit of Owner's property.
7. **Termination.** This Agreement may be terminated with or without cause by the Owner upon seven (7) days written notice. Owner shall be required to pay for all materials and work completed to the date of termination
8. **Liability.** Contractor and Owner hereby waive any claims against each other for consequential damages or indirect damages of any kind. Contractor shall not be liable to Owner for any claim for property damage or bodily injury unless and to the extent caused by the negligence of Contractor or its employees or subcontractors.
9. **Disputes.** In the event of any litigation arising out of or relating to this Agreement or any related extra work, the prevailing party shall be entitled to recover its attorney's fees and costs from the non-prevailing party at both the trial court and appellate court levels. The county and circuit courts in Marion County, Florida shall have sole and exclusive jurisdiction to decide any dispute between the parties, whether sounding in contract or tort and whether legal or equitable in nature, arising out of or relating to this Agreement. The parties hereby waive the right to trial by jury on all claims, counterclaims and defenses otherwise triable to a jury.
10. **Warranty.** All work performed will be guaranteed for one (1) year after completion. In order for warranty to remain in effect, proper maintenance must be performed for the entire length of the warranty period.
11. **Complete Agreement.** This Agreement and attached Proposal represents the complete and integrated agreement of the parties with respect to the subject matter hereof. All prior verbal or written agreements, promises or representations relating to this Agreement and exhibits hereto are hereby merged into this Agreement and do not survive execution of this Agreement.

Customer Printed Name

Customer Signature

Date

WORK ORDER #40689

**Postras East
Community Development District**

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

Poitras East CDD
Statement of Financial Position
As of 5/31/2024

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$771,076.21				\$771,076.21
Alleyway & Infrastructure Capital Res.	105,166.61				105,166.61
Assessments Receivable	24,922.51				24,922.51
Due From Other Funds	26,700.27				26,700.27
Prepaid Expenses	3,272.77				3,272.77
Assessments Receivable		\$90,654.97			90,654.97
Due From Other Funds		81,631.71			81,631.71
Series 2020 Debt Service Reserve		177,808.70			177,808.70
Series 2023 Debt Service Reserve		814,368.75			814,368.75
Series 2023 Revenue		494,955.45			494,955.45
Series 2020 Interest		0.08			0.08
Series 2023 Acquisition/Construction			\$23,129.86		23,129.86
Total Current Assets	\$931,138.37	\$1,659,419.66	\$23,129.86	\$0.00	\$2,613,687.89
 <u>Investments</u>					
Amount Available in Debt Service Funds				\$1,487,132.98	\$1,487,132.98
Amount To Be Provided				22,747,867.02	22,747,867.02
Total Investments	\$0.00	\$0.00	\$0.00	\$24,235,000.00	\$24,235,000.00
 Total Assets	\$931,138.37	\$1,659,419.66	\$23,129.86	\$24,235,000.00	\$26,848,687.89

Poitras East CDD
Statement of Financial Position
As of 5/31/2024

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$97,895.20				\$97,895.20
Deferred Revenue	24,922.51				24,922.51
Deferred Revenue		\$90,654.97			90,654.97
Accounts Payable			\$5,303.95		5,303.95
Retainage Payable			21,948.41		21,948.41
Total Current Liabilities	<u>\$122,817.71</u>	<u>\$90,654.97</u>	<u>\$27,252.36</u>	<u>\$0.00</u>	<u>\$240,725.04</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$24,235,000.00	\$24,235,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$24,235,000.00</u>	<u>\$24,235,000.00</u>
Total Liabilities	<u>\$122,817.71</u>	<u>\$90,654.97</u>	<u>\$27,252.36</u>	<u>\$24,235,000.00</u>	<u>\$24,475,725.04</u>
<u>Net Assets</u>					
Net Assets, Unrestricted	(\$44,297.35)				(\$44,297.35)
Net Assets - General Government	429,537.14				429,537.14
Current Year Net Assets - General Government	423,080.87				423,080.87
Net Assets, Unrestricted		\$1,390,032.67			1,390,032.67
Current Year Net Assets, Unrestricted		178,732.02			178,732.02
Net Assets, Unrestricted			(\$588,504.47)		(588,504.47)
Current Year Net Assets, Unrestricted			584,381.97		584,381.97
Total Net Assets	<u>\$808,320.66</u>	<u>\$1,568,764.69</u>	<u>(\$4,122.50)</u>	<u>\$0.00</u>	<u>\$2,372,962.85</u>
Total Liabilities and Net Assets	<u>\$931,138.37</u>	<u>\$1,659,419.66</u>	<u>\$23,129.86</u>	<u>\$24,235,000.00</u>	<u>\$26,848,687.89</u>

Poitras East CDD
Statement of Activities
As of 5/31/2024

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<u>Revenues</u>					
On-Roll Assessments	\$552,902.03				\$552,902.03
Off-Roll Assessments	144,625.46				144,625.46
Other Income & Other Financing Sources	292.52				292.52
On-Roll Assessments		\$1,387,844.41			1,387,844.41
Off-Roll Assessments		148,893.51			148,893.51
Other Assessments		412,253.09			412,253.09
Debt Proceeds		142,252.53			142,252.53
Other Income & Other Financing Sources			\$61,774.24		61,774.24
Debt Proceeds			951,717.94		951,717.94
Total Revenues	\$697,820.01	\$2,091,243.54	\$1,013,492.18	\$0.00	\$3,802,555.73
<u>Expenses</u>					
Supervisor Fees	\$600.00				\$600.00
D&O Insurance	2,788.00				2,788.00
Trustee Services	10,286.62				10,286.62
Management	25,666.64				25,666.64
Engineering	4,980.09				4,980.09
Disclosure	2,500.00				2,500.00
Property Appraiser	1,016.29				1,016.29
District Counsel	11,300.99				11,300.99
Assessment Administration	7,500.00				7,500.00
Audit	7,100.00				7,100.00
Travel and Per Diem	11.67				11.67
Postage & Shipping	33.34				33.34
Legal Advertising	1,350.68				1,350.68
Bank Fees	15.00				15.00
Office Supplies	293.50				293.50
Web Site Maintenance	1,680.00				1,680.00
Holiday Decorations	1,250.00				1,250.00
Dues, Licenses, and Fees	175.00				175.00
Electric	1,605.03				1,605.03
Water Reclaimed	4,900.82				4,900.82
General Insurance	3,409.00				3,409.00
Property & Casualty	14,657.00				14,657.00
Irrigation Parts	48,540.78				48,540.78

Poitras East CDD
Statement of Activities
As of 5/31/2024

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Landscaping Maintenance & Material	122,143.28				122,143.28
Flower & Plant Replacement	2,101.96				2,101.96
Contingency	422.24				422.24
Pest Control	595.00				595.00
Entry and Wall Maintenance	650.00				650.00
Streetlights	3,102.78				3,102.78
Liftstation Maintenance	4,905.93				4,905.93
Personnel Leasing Agreement	8,000.00				8,000.00
Principal Payments (Series 2023)		\$420,000.00			420,000.00
Interest Payments (Series 2020)		54,754.33			54,754.33
Interest Payments (Series 2023)		1,477,469.69			1,477,469.69
Engineering			\$365,390.48		365,390.48
District Counsel			2,345.10		2,345.10
Legal Advertising			1,118.63		1,118.63
Contingency			61,016.95		61,016.95
Total Expenses	\$293,581.64	\$1,952,224.02	\$429,871.16	\$0.00	\$2,675,676.82
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$18,842.50				\$18,842.50
Dividend Income		\$39,712.50			39,712.50
Dividend Income			\$760.95		760.95
Total Other Revenues (Expenses) & Gains (Losses)	\$18,842.50	\$39,712.50	\$760.95	\$0.00	\$59,315.95
Change In Net Assets	\$423,080.87	\$178,732.02	\$584,381.97	\$0.00	\$1,186,194.86
Net Assets At Beginning Of Year	\$385,239.79	\$1,390,032.67	(\$588,504.47)	\$0.00	\$1,186,767.99
Net Assets At End Of Year	\$808,320.66	\$1,568,764.69	(\$4,122.50)	\$0.00	\$2,372,962.85

Poitras East CDD
Budget to Actual
For the Month Ending 5/31/2024

	Year To Date			FY 2024 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
Revenues					
On-Roll Assessments	\$ 552,902.03	\$ 481,633.33	\$ 71,268.70	\$ 722,450.00	103.51%
Off-Roll Assessments	144,625.46	-	144,625.46	-	
Other Income & Other Financing Sources	292.52	-	292.52	-	
Carryforward Revenue	50,000.00	50,000.00	-	75,000.00	66.67%
Net Revenues	\$ 747,820.01	\$ 531,633.33	\$ 216,186.68	\$ 797,450.00	93.78%
General & Administrative Expenses					
Supervisor Fees	\$ 600.00	\$ 3,200.00	\$ (2,600.00)	\$ 4,800.00	12.50%
D&O Insurance	2,788.00	2,066.67	721.33	3,100.00	89.94%
Trustee Services	10,286.62	8,967.76	1,318.86	13,451.64	76.47%
Management	25,666.64	25,666.67	(0.03)	38,500.00	66.67%
Engineering	4,980.09	13,000.00	(8,019.91)	19,500.00	25.54%
Disclosure	2,500.00	3,333.33	(833.33)	5,000.00	50.00%
Property Appraiser	1,016.29	133.33	882.96	200.00	508.15%
District Counsel	11,300.99	20,000.00	(8,699.01)	30,000.00	37.67%
Assessment Administration	7,500.00	5,000.00	2,500.00	7,500.00	100.00%
Reamortization Schedules	-	166.67	(166.67)	250.00	0.00%
Audit	7,100.00	7,000.00	100.00	10,500.00	67.62%
Arbitrage Calculation	-	666.67	(666.67)	1,000.00	0.00%
Travel and Per Diem	11.67	200.00	(188.33)	300.00	3.89%
Telephone	-	16.64	(16.64)	25.00	0.00%
Postage & Shipping	33.34	333.33	(299.99)	500.00	6.67%
Copies	-	666.67	(666.67)	1,000.00	0.00%
Legal Advertising	1,350.68	8,000.00	(6,649.32)	12,000.00	11.26%
Bank Fees	15.00	120.00	(105.00)	180.00	8.33%
Miscellaneous	-	4,666.67	(4,666.67)	7,000.00	0.00%
Meeting Room	-	533.33	(533.33)	800.00	0.00%
Office Supplies	293.50	166.67	126.83	250.00	117.40%
Web Site Maintenance	1,680.00	1,880.00	(200.00)	2,820.00	59.57%
Holiday Decorations	1,250.00	3,333.33	(2,083.33)	5,000.00	25.00%
Dues, Licenses, and Fees	175.00	116.67	58.33	175.00	100.00%
Total General & Administrative Expenses	\$ 78,547.82	\$ 109,234.41	\$ (30,686.59)	\$ 163,851.64	47.94%
Field Operations					
Electric Utility Services					
Electric	\$ 1,605.03	\$ 3,333.33	\$ (1,728.30)	\$ 5,000.00	32.10%
Water-Sewer Combination Services					
Water Reclaimed	4,900.82	20,000.00	(15,099.18)	30,000.00	16.34%
Other Physical Environment					
General Insurance	3,409.00	2,466.67	942.33	3,700.00	92.14%
Property & Casualty Insurance	14,657.00	10,000.00	4,657.00	15,000.00	97.71%
Other Insurance	-	66.67	(66.67)	100.00	0.00%
Irrigation Repairs	48,540.78	16,666.67	31,874.11	25,000.00	194.16%
Landscaping Maintenance & Material	122,143.28	193,333.33	(71,190.05)	290,000.00	42.12%
Tree Trimming	-	13,333.33	(13,333.33)	20,000.00	0.00%
Flower & Plant Replacement	2,101.96	16,666.67	(14,564.71)	25,000.00	8.41%
Contingency	422.24	20,532.24	(20,110.00)	30,798.36	1.37%
Pest Control	595.00	-	595.00	-	
Road & Street Facilities					
Entry and Wall Maintenance	650.00	4,000.00	(3,350.00)	6,000.00	10.83%
Hardscape Maintenance	-	6,666.67	(6,666.67)	10,000.00	0.00%
Alleyway Maintenance	-	6,666.67	(6,666.67)	10,000.00	0.00%
Streetlights	3,102.78	27,666.67	(24,563.89)	41,500.00	7.48%
Accent Lighting	-	333.33	(333.33)	500.00	0.00%
Liftstation Maintenance	4,905.93	20,000.00	(15,094.07)	30,000.00	16.35%
Parks & Recreation					
Personnel Leasing Agreement	8,000.00	24,000.00	(16,000.00)	36,000.00	22.22%
Reserves					
Infrastructure Capital Reserve	-	26,666.67	(26,666.67)	40,000.00	0.00%
Alleyway Reserve	-	10,000.00	(10,000.00)	15,000.00	0.00%
Total Field Operations Expenses	\$ 215,033.82	\$ 422,398.92	\$ (207,365.10)	\$ 633,598.36	33.94%
Total Expenses	\$ 293,581.64	\$ 531,633.33	\$ (238,051.69)	\$ 797,450.00	36.82%
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	\$ 18,842.50	\$ -	\$ 18,842.50	\$ -	
Total Other Revenues (Expenses) & Gains (Losses)	\$ 18,842.50	\$ -	\$ 18,842.50	\$ -	
Net Income (Loss)	\$ 473,080.87	\$ -	\$ 473,080.87	\$ -	

Poitras East CDD
Cash Flow

	Beg. Cash	FY23 Inflows	FY23 Outflows	FY24 Inflows	FY24 Outflows	End. Cash
10/1/2023	300,584.53	10,514.53	(27,801.73)	3.94	(22,716.50)	260,584.77
11/1/2023	260,584.77	-	(3,188.28)	72,374.27	(54,504.60)	275,266.16
12/1/2023	275,266.16	-	-	569,265.18	(27,725.03)	816,806.31
1/1/2024	816,806.31	-	-	571,494.54	(992,581.75)	395,719.10
2/1/2024	395,719.10	-	-	1,558,072.65	(444,515.84)	1,509,275.91
3/1/2024	1,509,275.91	-	-	76,425.44	(392,888.78)	1,192,812.57
4/1/2024	1,192,812.57	-	-	546,947.92	(554,404.95)	1,185,355.54
5/1/2024	1,185,355.54	-	-	106,087.40	(520,366.73)	771,076.21
6/1/2024	771,076.21	-	-	-	(16,977.17)	754,099.04 as of 06/13/2024
	Totals	10,514.53	(30,990.01)	3,500,671.34	(3,026,681.35)	