

Poitras 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 Poitras East Community Development District ("District"), scheduled to be held at **4:00 p.m. on Tuesday, October 21, 2025, 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 September 16, 2025, Board of Supervisors' Meeting**

Financing Matters

- 2. **Consideration of Disclosure of Public Finance**

Business Matters

- 3. **Ratification of Egis Insurance Package for FY 2026**
- 4. **Ratification of Non-Ad Valorem Assessment Administration Agreement for FY 2026**
- 5. **Ratification of Operation and Maintenance Expenditures Paid in September 2025 in an amount totaling \$108,363.30**
- 6. **Ratification of Series 2023 Requisition No. 21 Paid in September 2025 in an amount totaling \$5,697.50**
- 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



Poitras East Community Development District

**Minutes of the September 16, 2025,
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, September 16, 2025, at 4:00 p.m. at 6900 Tavistock Lakes Blvd., Ste. 200, Orlando, FL 32827.

Present:

Richard Levey	Chairman
Brent Schademan	Assistant Secretary
Ron Domingue	Assistant Secretary

Also attending:

Jennifer Walden	PFM	
Blake Firth	PFM	(via phone)
Lynne Mullins	PFM	(via phone)
Kevin Plenzler	PFM	(via phone)
Amanda Lane	PFM	(via phone)
Jeffrey Newton	Donald W. McIntosh Associates	
Bob Schanck	Donald W. McIntosh Associates	
Tucker Mackie	Kutak Rock	
Carlos Negron	Berman	
Eddie Padua	Berman	
Edgard Morales	Berman	
Dan Young	Tavistock	
Misty Taylor	Bryant Miller Olive P.A.	

SECOND ORDER OF BUSINESS

Public Comment Period

Dr. Levey called for public comments. He noted there were no public comments at this time.

THIRD ORDER OF BUSINESS

**Consideration of the Minutes of the
August 19, 2025, Board of
Supervisors' Meeting**

The Board reviewed the minutes of the August 19, 2025, Board of Supervisors' Meeting.

On motion by Mr. Schademan, seconded by Mr. Domingue, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Minutes of the August 19, 2025, Board of Supervisors' Meeting.

FOURTH ORDER OF BUSINESS

**Consideration of Acknowledgement
of Contributions in Lieu of
Assessments and Agreement
Regarding Contributions Required by**

**Series 2025 Assessment Report and
for Completion of Improvements
(Series 2025 Bonds)**

Ms. Mackie noted that all financing agreements can be approved by the Board in one motion. She reviewed the payoff of the Bond Anticipation Note and the additional proceeds that will be used for Series 2025 project costs moving forward. The Contributions in Lieu of Assessments and Agreement Regarding Contributions is to acknowledge that the District does not have enough proceeds to complete the remainder of the project. Therefore, TDCP is obligating itself to provide that necessary funding. It also states that in order to reach the target level of assessments, there is a certain amount of contributions needed by the Developer, in terms of infrastructure, required.

FIFTH ORDER OF BUSINESS

**Consideration of Agreement Between
the Poitras East Community
Development District and TDCP, LLC,
Regarding the True-Up and Payment
of Series 2025 Assessments**

Ms. Mackie gave an overview of the two True-Up Agreements. There are two agreements since there are two property owners within the benefitting assessment area – TDCP and Toll Brothers. These agreements are their acknowledgement that the District has levied assessments and assigned certain assessments needed to ultimately pay off the Series 2025 Bonds. If less intensive development occurs, it may trigger the requirement under the True Up Agreement that either entity make a true-up payment in order for the District meet its debt service obligations on an annual basis.

SIXTH ORDER OF BUSINESS

**Consideration of Agreement Between
the Poitras East Community
Development District and Toll
Southeast LP Company, Inc.,
Regarding the True-Up and Payment
of Series 2025 Assessments**

SEVENTH ORDER OF BUSINESS

**Consideration of Collateral
Assignment and Assumption of
Development and Contract Rights**

Ms. Mackie gave an overview. She noted this document is between the District and TDCP. It is contingent upon a default on the Series 2025 Bonds, where the District would have certain collateral rights to the development rights, in the event of foreclosure.

On motion by Mr. Schademan, seconded by Mr. Domingue, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Acknowledgement of Contributions in Lieu of Assessments and Agreement Regarding Contributions Required by Series 2025 Assessment Report and for Completion of Improvements (Series 2025 Bonds), the Agreement Between the Poitras East Community Development District and TDCP, LLC, Regarding the True-Up and Payment of Series 2025 Assessments, the Agreement Between the Poitras East Community Development District and Toll Southeast LP Company, Inc., Regarding the True-Up and Payment of Series 2025 Assessments, and the Collateral Assignment and Assumption of Development and Contract Rights.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2025-14, Supplemental Assessment Resolution

Ms. Mackie gave an overview and noted this Resolution takes the master assessment lien, previously approved by the Board, and applies it to the terms of the Series 2025 Bonds as issued. It was also noted that an assessment notice was signed today and will be recorded to notify current and future property owners of the issuance of the Bonds and the existence of the Series 2025 assessment lien.

On motion by Mr. Schademan, seconded by Mr. Domingue, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved Resolution 2025-14, Supplemental Assessment Resolution.

NINTH ORDER OF BUSINESS

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

Ms. Walden noted the RFP was completed two years ago. Cepra was awarded the work, and this is the second renewal, or the third term. There is an increase of \$14,189.00 for the year, and it is within the budget.

On motion by Mr. Domingue, seconded by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved extending the annual renewal for Luminary Blvd., Selten Way, Pearson Ave., and Centerline Dr. Roadways Landscape and Irrigation Maintenance Services Agreement with Cepra.

TENTH ORDER OF BUSINESS

Ratification of Operation and Maintenance Expenditures Paid in August 2025 in an amount totaling \$27,982.97

Dr. Levey noted these are for ratification.

On motion by Mr. Schademan, seconded by Mr. Domingue, with all in favor, the Board of Supervisors for the Poitras East Community Development District ratified the Operation and Maintenance Expenditures Paid in August 2025 in an amount totaling \$27,982.97.

ELEVENTH ORDER OF BUSINESS

Recommendation of Work Authorization/Proposed Services

Dr. Levey noted there were no Work Authorizations.

TWELFTH ORDER OF BUSINESS

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

Ms. Walden stated the financials have been updated through August 2025. The District has spent approximately 50% of the adopted budget. No action was required.

THIRTEENTH ORDER OF BUSINESS

Staff Reports

District Counsel – No report.

District Manager – Ms. Walden noted that the next meeting is on Tuesday, October 21, 2025, and the new fiscal year calendar meeting invites have been sent out. Ethics Training requirement was discussed, and it was noted that this requirement is due annually by December 31, 2025.

District Engineer – Mr. Newton reviewed the Construction Contract Status Memo (Minutes Exhibit A) and explained they are still in the close-out phase for Lift Station G and Centerline Drive Segment H1. There are three Change Order requests pending for Centerline Drive Segment H1, and once they are reviewed and questions answered by the contractor, then they will be brought to the Board.

Construction Supervisor – No report.

Landscape Supervisor – Mr. Batten noted the palm tree installation that was previously approved has commenced.

Irrigation Supervisor – No report.

FOURTEENTH ORDER OF BUSINESS

Supervisor Requests

There were no Supervisor requests at this time.

FIFTEENTH ORDER OF BUSINESS

Adjournment

Dr. Levey requested a motion to adjourn.

On motion by Mr. Domingue, seconded by Mr. Schademan, with all in favor, the September 16, 2025, Meeting of the Board of Supervisors for the Poitras East Community Development District was adjourned.

Secretary / Assistant Secretary

Chair / Vice Chair

MEMORANDUM

DATE: September 16, 2025

TO: Poitras East Community Development District
Board of Supervisors

FROM: McIntosh Associates, an LJA company
District Engineer

RE: Construction Contract Status

Dear Board Members,

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

Lift Station G – Jr. Davis Construction Company

Construction Status: The lift station has been completed. OCU turnover is pending successful startup by OCU operations staff (scheduled tentatively on 9/17/25), and processing of the conveyance by Orange County Real Estate Management.

Change Order (C.O.) Status: None

Recommended Motion: None

Centerline Drive Segment H1 – Jr. Davis Construction Company

Construction Status: The first lift of asphalt has been installed, and the final lift is scheduled for completion by mid-September, after which a hold harmless survey will commence prior to project close-out. Upon completion, improvements are to be deeded to the City of Orlando.

Change Order (C.O.) Status:

- There are three pending change order requests from Jr. Davis Construction Company for which additional supporting documentation has been requested. This information has not been received to date, so presentation to the Board for consideration is anticipated at the October meeting.

Recommended Motion: None

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

Thank you.

c: Dan Young
Drew Dawson
Chris Wilson
Hudson Larson
Will Stafford
Tarek Fahmy



Poitras East Community Development District

Disclosure of Public Finance

This instrument was prepared by:

Tucker F. Mackie, Esq.
Kutak Rock LLP
107 West College Ave
Tallahassee, Florida 32301

DISCLOSURE OF PUBLIC FINANCE

The Poitras East Community Development District ("**District**") is a unit of special-purpose local government created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*. Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. The following information is provided to fulfill this statutory requirement.

WHAT IS THE DISTRICT AND HOW IS IT GOVERNED?

The District is an independent local unit of special purpose government, created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*, and established by Ordinance No. 2018-38, which was enacted by the City Council of the City of Orlando, Florida ("**City Commission**"), and which became effective on July, 9, 2018. The District currently encompasses approximately 1,060.689 acres of land located entirely within the City of Orlando, Florida ("**City**"). The legal description of the lands encompassed within the District is attached hereto as **Exhibit A**. As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

The District is governed by a five-member Board of Supervisors ("**Board**"), the members of which are initially elected by landowners within the District and must be at least eighteen (18) years of age, a resident of the State and a citizen of the United States. Upon the later of six (6) years after the District's establishment and the year when the District next attains at least two hundred fifty (250) qualified electors, Supervisors whose terms are expiring will begin to be elected (as their terms expire) by qualified electors of the District. A qualified elector is a registered voter who is at least eighteen (18) years of age, a resident of the District and the State and a citizen of the United States. At the election where Supervisors are first elected by qualified electors, two Supervisors must be qualified electors and be elected by qualified electors, each elected to four-year terms. The seat of the remaining Supervisor whose term is expiring at such election shall be filled by a Supervisor who is elected by the landowners for a four-year term and who is not required to be a qualified elector. Thereafter, as terms expire, all Supervisors must be qualified electors and must be elected by qualified electors to serve staggered four-year terms.

Board meetings are noticed in the local newspaper and are conducted in a public forum in which public participation is permitted. Consistent with Florida's public records laws, the records of the District are available for public inspection during normal business hours. Board members are similarly bound by the State's open meetings law and are subject to the same disclosure requirements as other elected officials under the State's ethics laws.

For more information about the District, please visit: <https://poitrasedcdd.com>. Alternatively, please contact the District's Manager, c/o PFM Group Consulting, LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817, telephone (407) 723-5900 ("**District Office**").

DESCRIPTION OF PROJECTS, BONDS & ASSESSMENTS

The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadway improvements, potable water, reclaimed water and sanitary sewer facilities, electrical utilities and street lighting, stormwater management and drainage facilities, recreation facilities and amenities, and other infrastructure projects and services necessitated by the development of, and serving lands within, the District.

To finance the construction of such projects, the District is authorized to issue bonds that are secured by special assessments levied against properties within the District that are benefitted by the projects. On August 10, 2020, the Circuit Court of the Ninth Judicial Circuit of Florida, in and for Orange County, Florida, entered a Final Judgment validating the District's ability to issue not to exceed \$169,000,000 in Special Assessment Revenue Bonds for infrastructure needs of the District.

Bonds & Assessments

On September 10, 2020, the District issued its Not-To-Exceed \$25,000,000 Special Assessment Revenue Bond Anticipation Note, Series 2020 ("**Series 2020 Note**") to finance a portion of its capital improvement plan known as the "Initial Phase" ("**Initial Phase**"). The Initial Phase included, among other things, roadway improvements, potable water, reclaimed water, and sanitary sewer facilities, electrical duct bank and street light conduit, stormwater management and drainage facilities, recreational facilities and amenities, landscape and irrigation improvements, and soft costs, as described in more detail in the *Engineer's Report and Capital Improvement Program*, dated May 19, 2020, (the "**2020 Engineer's Report**"). The Series 2020 Note has matured and been paid in full.

On February 14, 2023, the District issued its \$24,655,000 Special Assessment Revenue Bonds, Series 2023 ("**Series 2023 Bonds**") to finance a portion of its capital improvement plan known as the "Series 2023 Project" ("**2023 Project**"). The 2023 Project includes, among other things, roadway improvements, potable water, reclaimed water, and sanitary sewer facilities, electrical duct bank and street light conduit, stormwater management and drainage facilities, recreational facilities and amenities, landscape and irrigation improvements, and soft costs, as described in the *Amended and Restated Engineer's Report and Capital Improvement Program*, dated December 19, 2022 (the "**2023 Engineer's Report**").

The Series 2023 Bonds are secured by special assessments ("**Series 2023 Assessments**") levied and imposed on benefitted lands within the District. The Assessments are further described in the *Master Assessment Methodology Report*, dated May 18, 2020, and the *Supplemental Assessment Methodology Report Phase 1 Project, Series 2023 Bonds*, dated January 27, 2023 (together, the "**2023 Assessment Report**").

On September 18, 2025, the District issued its \$9,010,000 Special Assessment Revenue Bonds, Series 2025 ("**Series 2025 Bonds**") to finance a portion of its capital improvement plan known as the "Series 2025 Project" ("**2025 Project**"). The 2025 Project includes, among other things, roadway improvements, potable water, reclaimed water, and sanitary sewer facilities, electrical duct bank and

street light conduit, stormwater management and drainage facilities, recreational facilities and amenities, landscape and irrigation improvements, and soft costs, as described in the Second Amended and Restated Engineer's Report and Capital Improvement Program, dated July 15, 2025 (the "**2025 Engineer's Report**," and together with the 2020 Engineer's Report and the 2023 Engineer's Report, the "**Engineer's Report**").

The Series 2025 Bonds are secured by special assessments ("**Series 2025 Assessments**" and with the Series 2020 Assessments and the Series 2023 Assessments, the "**Debt Assessments**") levied and imposed on benefitted lands within the District. The Assessments are further described in the *Master Assessment Methodology Report*, dated May 18, 2020, and the *Supplemental Assessment Methodology Report, Series 2025 Bonds*, dated September 4, 2025 (together, the "**2025 Assessment Report**" and with the 2020 Assessment Report and the 2023 Assessment Report, the "**Assessment Report**").

The District may undertake the construction, acquisition, or installation of other future improvements and facilities, which may be financed by bonds, notes or other methods authorized by Chapter 190, *Florida Statutes*. For further information, please contact the District Office.

Operation and Maintenance Assessments

In addition to the Debt Assessments, the District also imposes on an annual basis operations and maintenance assessments ("**O&M Assessments**"), which are determined and calculated annually by the Board in order to fund the District's annual operations and maintenance budget. O&M Assessments are levied against all benefitted lands in the District and may vary from year to year based on the amount of the District's budget. O&M Assessments may also be affected by the total number of units that ultimately are constructed within the District. The allocation of O&M Assessments is set forth in the resolutions imposing the assessments. Please contact the District Office for more information regarding the allocation of O&M Assessments.

Collection Methods

For any given fiscal year, the District may elect to collect any special assessment for any lot or parcel by any lawful means. Generally speaking, the District may elect to place a special assessment on that portion of the annual real estate tax bill, entitled "non-ad valorem assessments," which would then be collected by the Orange County Tax Collector in the same manner as county ad valorem taxes. Alternatively, the District may elect to collect any special assessment by sending a direct bill to a given landowner. The District reserves the right to change collection methods from year to year.

For more information, please visit: <https://poitrastcdd.com>. Additionally, a detailed description of all of the District's assessments, fees and charges, as well as copies of the Engineer's Report, Assessment Report, and other District records described herein, may be obtained from the registered agent of the District as designated to the Florida Department of Commerce in accordance with Section 189.014, *Florida Statutes*, or by contacting the District Office. Please note that changes to the District's capital improvement plans and financing plans may affect the information contained herein and all such information is subject to change at any time and without further notice.

[THIS SPACE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the foregoing Disclosure of Public Finance has been executed to be effective as of the ____ day of _____ 2025.

WITNESS

**POITRAS EAST COMMUNITY DEVELOPMENT
DISTRICT**

By: _____
Name: _____
Address: _____

By: _____
Name: _____
Title: _____

By: _____
Name: _____
Address: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____ 2025, by _____, as _____ of POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

EXHIBIT A: Legal Description of Boundaries of District

EXHIBIT A
Legal Description of Boundaries of District

POITRAS PROPERTY
POITRAS EAST CDD
JANUARY 4, 2018

DESCRIPTION:

That part of Section 36, Township 24 South, Range 30 East, Orange County, Florida and that part of Sections 31 and 32, Township 24 South, Range 31 East, Orange County, Florida, described as follows:

Commence at the Northeast corner of said Section 31; thence S89°41'29"W along the North line of said Section 31, for a distance of 30.34 feet to the POINT OF BEGINNING and the West right-of-way line of Narcoossee Road, as described in Official Records Book 10003, Page 5463, of the Public Records of Orange County, Florida, and a point on a non-tangent curve concave Northeasterly having a radius of 4595.35 feet and a chord bearing of S24°36'38"E; thence departing said North line run Southeasterly along said West right-of-way line and along the arc of said curve through a central angle of 34°11'08" for a distance of 2741.83 feet to the point of tangency; thence S41°42'12"E along said West right-of-way line and the West right-of-way line of Narcoossee Road, as described in Official Records Book 9838, Page 6700, of the Public Records of Orange County, Florida, for a distance of 2244.39 feet to the South line of lands described in Official Records Book 10345, Page 1882, of the Public Records of Orange County, Florida; thence departing said West right-of-way line run N89°42'29"W along said South line, 1208.33 feet to the Southwest corner of said lands described in Official Records Book 10345, Page 1882; thence departing said South line run S01°25'03"E along the West line of the Southeast 1/4 of the Southwest 1/4 of said Section 32, for a distance of 1429.96 feet to the Northerly right-of-way line of State Road 530 (Boggy Creek Road), as described in Deed Book 803, Page 550, of the Public Records of Orange County, Florida; thence departing said West line run S89°56'29"W along said Northerly right-of-way line, 6288.89 feet to the point of curvature of a curve concave Southerly having a radius of 1482.62 feet and a chord bearing of S83°06'59"W; thence Westerly along said Northerly right-of-way line and along the arc of said curve through a central angle of 13°39'01" for a distance of 353.22 feet to a non-tangent line and the South line of the Southwest 1/4 of said Section 31; thence departing said Northerly right-of-way line run N89°55'11"W along said South line, 16.39 feet to the Southwest corner of said Section 31; thence N89°53'32"W along the South line of the Southeast 1/4 of said Section 36, for a distance of 2413.39 feet to the South 1/4 corner of said Section 36; thence N89°51'34"W along the South line of the Southwest 1/4 of said Section 36, for a distance of 318.67 feet; thence departing said South line run N31°21'13"W, 1436.64 feet; thence N20°38'58"E, 1859.82 feet to the South line of lands described in Official Records Book 5620, Page 2323, of the Public Records of Orange County, Florida; thence run the following courses and distances along said South line: N41°57'03"E, 684.96 feet; S38°30'26"E, 305.98 feet; N68°04'58"E, 1694.91 feet; N44°15'51"E, 829.96 feet; N00°00'16"W, 244.99 feet; N31°31'51"W, 274.99 feet; N38°13'29"E, 799.96 feet to the aforesaid North line of Section 31; thence departing said South line run N89°41'29"E along said North line, 4882.50 feet to the POINT OF BEGINNING. This description is based on Florida State Plane Coordinate System East Zone, average combined scale factor of 0.99994883912, NAD 83 Datum (2011 adjustment) and all distances are grid dimensions.

Being subject to any rights-of-way, restrictions and easements of record.

The above described parcel of land contains 1060.689 acres more or less when measured in ground dimensions.



Poitras East Community Development District

Egis Insurance Package for FY 2026



Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

Poitras East Community Development District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

About FIA

Florida Insurance Alliance (“FIA”), authorized and regulated by the Florida Office of Insurance Regulation, is a non-assessable, governmental insurance Trust. FIA was created in September 2011 at a time when a large number of Special Taxing Districts were having difficulty obtaining insurance.

Primarily, this was due to financial stability concerns and a perception that these small to mid-sized Districts had a disproportionate exposure to claims. Even districts that were claims free for years could not obtain coverage. FIA was created to fill this void with the goal of providing affordable insurance coverage to Special Taxing Districts. Today, FIA proudly serves and protects over 1,000 public entity members.

Competitive Advantage

FIA allows qualifying Public Entities to achieve broad, tailored coverages with a cost-effective insurance program. Additional program benefits include:

- Insure-to-value property limits with no coinsurance penalties
- First dollar coverage for “alleged” public official ethics violations
- Proactive in-house claims management and loss control department
- Risk management services including on-site loss control, property schedule verification and contract reviews
- Complimentary Property Appraisals
- Online Risk Management Education & Training portal
- Online HR & Benefits Support portal
- HR Hotline
- Safety Partners Matching Grant Program

How are FIA Members Protected?

FIA employs a conservative approach to risk management. Liability risk retained by FIA is fully funded prior to the policy term through member premiums. The remainder of the risk is transferred to reinsurers. FIA’s primary reinsurers, Lloyds of London and Hudson Insurance Company, both have AM Best A XV (Excellent) ratings and surplus of \$2Billion or greater.

In the event of catastrophic property losses due to a Named Storm (i.e., hurricane), the program bears no risk as all losses are passed on to the reinsurers.

What Are Members Responsible For?

As a non-assessable Trust, our members are only responsible for two items:

- Annual Premiums
- Individual Member Deductibles

FIA Bylaws prohibit any assessments or other fees.

Additional information regarding FIA and our member services can be found at www.fia360.org.

Quotation being provided for:

Postras East Community Development District
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

Term: October 1, 2025 to October 1, 2026

Quote Number: 100125365

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values –Building and Contents – Per Schedule on file totalling	\$1,493,714
Loss of Business Income	\$1,000,000
Additional Expense	\$1,000,000
Inland Marine	
Scheduled Inland Marine	\$0

It is agreed to include automatically under this Insurance the interest of mortgagees and loss payees where applicable without advice.

	Valuation	Coinsurance
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

DEDUCTIBLES:	\$2,500	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	5 %	Total Insured Values per building, including vehicle values, for "Named Storm" at each affected location throughout Florida subject to a minimum of \$10,000 per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine

Special Property Coverages		
Coverage	Deductibles	Limit
Earth Movement	\$2,500	Included
Flood	\$2,500 *	Included
Boiler & Machinery	\$2,500	Included
TRIA		Included

*Except for Zones A & V (see Terms and Conditions) excess of NFIP, whether purchased or not

TOTAL PROPERTY PREMIUM

\$15,476

Extensions of Coverage

If marked with an "X" we will cover the following EXTENSIONS OF COVERAGE under this Agreement, These limits of liability do not increase any other applicable limit of liability.

(X)	Code	Extension of Coverage	Limit of Liability
X	A	Accounts Receivable	\$500,000 in any one occurrence
X	B	Animals	\$1,000 any one Animal \$5,000 Annual Aggregate in any one agreement period
X	C	Buildings Under Construction	As declared on Property Schedule, except new buildings being erected at sites other than a covered location which is limited to \$250,000 estimated final contract value any one construction project.
X	D	Debris Removal Expense	\$250,000 per insured or 25% of loss, whichever is greater
X	E	Demolition Cost, Operation of Building Laws and Increased Cost of Construction	\$500,000 in any one occurrence
X	F	Duty to Defend	\$100,000 any one occurrence
X	G	Errors and Omissions	\$250,000 in any one occurrence
X	H	Expediting Expenses	\$250,000 in any one occurrence
X	I	Fire Department Charges	\$50,000 in any one occurrence
X	J	Fungus Cleanup Expense	\$50,000 in the annual aggregate in any one occurrence
X	K	Lawns, Plants, Trees and Shrubs	\$50,000 in any one occurrence
X	L	Leasehold Interest	Included
X	M	Air Conditioning Systems	Included
X	N	New locations of current Insureds	\$1,000,000 in any one occurrence for up to 90 days, except 60 days for Dade, Broward, Palm Beach from the date such new location(s) is first purchased, rented or occupied whichever is earlier. Monroe County on prior submit basis only
X	O	Personal property of Employees	\$500,000 in any one occurrence
X	P	Pollution Cleanup Expense	\$50,000 in any one occurrence
X	Q	Professional Fees	\$50,000 in any one occurrence
X	R	Recertification of Equipment	Included
X	S	Service Interruption Coverage	\$500,000 in any one occurrence
X	T	Transit	\$1,000,000 in any one occurrence
X	U	Vehicles as Scheduled Property	Included
X	V	Preservation of Property	\$250,000 in any one occurrence
X	W	Property at Miscellaneous Unnamed Locations	\$250,000 in any one occurrence
X	X	Piers, docs and wharves as Scheduled Property	Included on a prior submit basis only

X	Y	Glass and Sanitary Fittings Extension	\$25,000 any one occurrence
X	Z	Ingress / Egress	45 Consecutive Days
X	AA	Lock and Key Replacement	\$2,500 any one occurrence
X	BB	Awnings, Gutters and Downspouts	Included
X	CC	Civil or Military Authority	45 Consecutive days and one mile

CRIME COVERAGE

<u>Description</u>	<u>Limit</u>	<u>Deductible</u>
Forgery and Alteration	\$100,000	\$1,000
Theft, Disappearance or Destruction	\$100,000	\$1,000
Computer Fraud including Funds Transfer Fraud	\$100,000	\$1,000
Employee Dishonesty, including faithful performance, per loss	\$100,000	\$1,000

Deadly Weapon Protection Coverage

Coverage	Limit	Deductible
Third Party Liability	\$1,000,000	\$0
Property Damage	\$1,000,000	\$0
Crisis Management Services	\$250,000	\$0

AUTOMOBILE COVERAGE

Coverages	Covered Autos	Limit	Premium
Covered Autos Liability	8,9	\$1,000,000	Included
Personal Injury Protection	N/A		Not Included
Auto Medical Payments	N/A		Not Included
Uninsured Motorists including Underinsured Motorists	N/A		Not Included
Physical Damage Comprehensive Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto, But No Deductible Applies To Loss Caused By Fire or Lightning. See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Specified Causes of Loss Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto For Loss Caused By Mischief Or Vandalism See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Collision Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Towing And Labor	N/A	\$0 For Each Disablement Of A Private Passenger Auto	Not Included

GENERAL LIABILITY COVERAGE (Occurrence Basis)

Bodily Injury and Property Damage Limit	\$1,000,000
Personal Injury and Advertising Injury	Included
Products & Completed Operations Aggregate Limit	Included
Employee Benefits Liability Limit, per person	\$1,000,000
Herbicide & Pesticide Aggregate Limit	\$1,000,000
Medical Payments Limit	\$5,000
Fire Damage Limit	Included
No fault Sewer Backup Limit	\$25,000/\$250,000
General Liability Deductible	\$0

PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY (Claims Made)

Public Officials and Employment Practices Liability Limit	Per Claim	\$1,000,000
	Aggregate	\$2,000,000
Public Officials and Employment Practices Liability Deductible		\$0

Supplemental Payments: Pre-termination \$2,500 per employee - \$5,000 annual aggregate.
Non-Monetary \$100,000 aggregate.

Cyber Liability sublimit included under POL/EPLI

Media Content Services Liability
Network Security Liability
Privacy Liability
First Party Extortion Threat
First Party Crisis Management
First Party Business Interruption
Limit: \$100,000 each claim/annual aggregate
Fraudulent Instruction: \$25,000



PREMIUM SUMMARY

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

Term: October 1, 2025 to October 1, 2026

Quote Number: 100125365

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	\$15,476
Crime	\$500
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$3,867
Public Officials and Employment Practices Liability	\$3,162
Deadly Weapon Protection Coverage	Included
TOTAL PREMIUM DUE	\$23,005

IMPORTANT NOTE

Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

(None)



PARTICIPATION AGREEMENT
Application for Membership in the Florida Insurance Alliance

The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Florida Insurance Alliance ("FIA") for continuing liability and/or casualty coverage through membership in FIA, to become effective 12:01 a.m., 10/01/2025, and if accepted by the FIA's duly authorized representative, does hereby agree as follows:

- (a) That, by this reference, the terms and provisions of the Interlocal Agreement creating the Florida Insurance Alliance are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Interlocal Agreement as provided therein;
- (b) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys' fees;
- (c) To abide by the rules and regulations adopted by the Board of Directors;
- (d) That should either the Applicant or the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;
- (e) That all information contained in the underwriting application provided to FIA as a condition precedent to participation in FIA is true, correct and accurate in all respects.

Poitras East Community Development District

(Name of Local Governmental Entity)

By:  RICHARD LEVEY
Signature Print Name

Witness By:  JENNIFER L. WALDEN
Signature Print Name

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE October 1, 2025

By: _____
Administrator



PROPERTY VALUATION AUTHORIZATION

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

QUOTATIONS TERMS & CONDITIONS

1. Please review the quote carefully for coverage terms, conditions, and limits.
2. The coverage is subject to 25% minimum earned premium as of the first day of the "Coverage Period".
3. Total premium is late if not paid in full within 30 days of inception, unless otherwise stated.
4. Property designated as being within Flood Zone A or V (and any prefixes or suffixes thereof) by the Federal Emergency Management Agency (FEMA), or within a 100 Year Flood Plain as designated by the United States Army Corps of Engineers, will have a Special Flood Deductible equal to all flood insurance available for such property under the National Flood Insurance Program, whether purchased or not or 5% of the Total Insured Value at each affected location whichever the greater.
5. The Florida Insurance Alliance is a shared limit. The limits purchased are a per occurrence limit and in the event an occurrence exhaust the limit purchased by the Alliance on behalf of the members, payment to you for a covered loss will be reduced pro-rata based on the amounts of covered loss by all members affected by the occurrence. Property designated as being within.
6. Coverage is not bound until confirmation is received from a representative of Egis Insurance & Risk Advisors.

I give my authorization to bind coverage for property through the Florida Insurance Alliance as per limits and terms listed below.

- | | | | |
|-------------------------------------|--------------------------|--------------|--------------------------|
| ☒ | Building and Content TIV | \$1,493,714 | As per schedule attached |
| ☒ | Inland Marine | \$0 | As per schedule attached |
| ☐ | Auto Physical Damage | Not Included | |

Signature: _____

Date: _____

Name: _____

Title: _____

**Postras East Community Development District**

Policy No.: 100125365
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
1	Lift Station		2021	10/01/2025	\$427,405		
	14068 Progression Way		Pump / lift station	10/01/2026			\$427,405
	Orlando FL 32827						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
2	Decorative Knee wall w/ Decorative Fence and column features (2)		2021	10/01/2025	\$395,906		
	Luminary between Narcoossee and Progression		Masonry non combustible	10/01/2026			\$395,906
	Orlando FL 32828						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
3	Knee Wall		2022	10/01/2025	\$179,478		
	Luminary Blvd and Selten Way		Masonry non combustible	10/01/2026			\$179,478
	Orlando FL 32829						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
4	Knee Wall		2023	10/01/2025	\$158,363		
	Luminary Blvd and Pearson Ave		Masonry non combustible	10/01/2026			\$158,363
	Orlando FL 32830						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
5	Knee Wall		2023	10/01/2025	\$158,363		
	Luminary Blvd and Centerline Drive		Masonry non combustible	10/01/2026			\$158,363
	Orlando FL 32830						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
6	Decorative Walls w/Column Features		2023	10/01/2025	\$174,199		
	Centerline, North of Luminary Blvd (Bridge)		Masonry non combustible	10/01/2026			\$174,199
	Orlando FL 32827						
Total:			Building Value		Contents Value	Insured Value	
			\$1,493,714		\$0	\$1,493,714	

Sign:

Print Name:

RICHARD LEVEY

Date:

9/19/2025



Inland Marine Schedule

Schedule Items Effective As of: 10/01/2025

Postras East Community Development District

Policy No.: 100125365
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Item #	Department	Serial Number	Classification Code	Eff. date	Value	Deductible
	Description			Term Date		

Total \$0

Sign:

Print Name:

RICHARD LEVEY

Date:

9/19/2025



Poitras East Community Development District

**Non-Ad Valorem Assessment Administration
Agreement for FY 2026**



NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 1st day of October 2025 between AMY MERCADO as Orange County Property Appraiser (Property Appraiser) and, Poitras East CDD (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2026.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.
2. The Property Appraiser agrees to perform the following service for the Taxing Authority:
 - A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2026 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.
 - B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.
 - C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.
 - D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.
 - E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.
 - F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.
3. Taxing Authority agrees to perform the following acts in connection with this agreement:

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

9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.
10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Postras East CDD

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

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(321) 379-4707

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

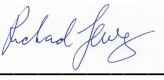
ORANGE COUNTY PROPERTY APPRAISER

Signed _____
AMY MERCADO

Date _____

POITRAS EAST CDD

Name _____ Richard Levey

Signed _____ 

Date _____ October 8, 2025

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

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

June 1

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

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.

- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

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

August 4

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

August 24

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

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

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

October

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



Postras East Community Development District

**Operation and Maintenance Expenditures Paid in
September 2025 in an amount totaling \$108,363.30**

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 September 1, 2025 through September 30, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$108,363.30**

Approval of Expenditures:

_____ Chairman

_____ Vice Chairman

_____ Assistant Secretary

Poitras East CDD
AP Check Register (Current by Bank)
Check Dates: 9/1/2025 to 9/30/2025

check No.	ate	tatus*	Vendor ID	Payee Name	Amount
BANK ID: OM1705 - CITY NATIONAL BANK					001-101-0000-00-01
**1883	09/08/25	P	VGLOBA	VGlobalTech	\$135.00
1884	09/15/25	P	CEPRA	Cepra Landscape	\$2,813.72
1885	09/15/25	P	DONMC	Donald W McIntosh Associates	\$22,185.43
1886	09/15/25	P	FIE	Florida Industrial Electric	\$21,948.40
1887	09/15/25	P	JRDAVI	Jr. Davis Construction Co.	\$217,679.05
1888	09/15/25	P	KUTAK	Kutak Rock	\$2,179.00
1889	09/15/25	P	USIC	USIC Locating Services	\$900.86
1890	09/15/25	P	VGLOBA	VGlobalTech	\$135.00
1891	09/16/25	P	TRUSTE	US Bank as Trustee for Poitras	\$45,142.57
1892	09/19/25	P	PFMGC	PFM Group Consulting	\$3,208.37
1893	09/26/25	P	BERMAN	Berman Construction	\$1,200.00
1894	09/26/25	P	CEPRA	Cepra Landscape	\$17,667.91
1895	09/26/25	P	DONMC	Donald W McIntosh Associates	\$634.80
1896	09/26/25	P	RLEVEY	Richard Levey	\$200.00
1897	09/29/25	P	ORLSEN	Orlando Sentinel	\$219.50
BANK OM1705 REGISTER TOTAL:					\$336,249.61
BANK ID: OM-ACH - CITY NATIONAL BANK - ACH & WIRES					001-101-0000-00-01
70029	09/19/25	M	WRE	Wind River Environmental	\$175.00
70030	09/24/25	M	OUC	Orlando Utilities Commission	\$2,364.64
70031	09/29/25	M	EGIS	Egis Insurance Advisors	\$23,005.00
BANK OM-ACH REGISTER TOTAL:					\$25,544.64
GRAND TOTAL :					\$361,794.25

27,818.66	Checks 1883-1884, 1889-1890, 1892-1897
45,142.57	Debt Service Check 1891
22,185.43	FR 30 - Construction check 1885
21,948.40	FR 28 - Construction check 1886
217,679.05	FR 27, 31 - Construction check 1887
1,475.50	FR 30, 31 - Construction check 1888
2,364.64	PA 301 - OUC paid online
175.00	PA 302 - WRE paid online
23,005.00	PA 304 - Egis Insurance paid online
55,000.00	FY 2025 reserve transfers
416,794.25	Total cash spent
108,363.30	O&M cash spent

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

Poitras East CDD
September 2025 AP Remittance Report

BANK:	OM1705	CHECK:	1883	AMOUNT:	\$135.00	DATE:	09/08/25	VEND ID:	VGLOBA
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/01/25	7563	PA 300 - Aug. website maint.				\$0.00		\$135.00	
TOTALS:						\$0.00		\$135.00	
BANK:	OM1705	CHECK:	1884	AMOUNT:	\$2,813.72	DATE:	09/15/25	VEND ID:	CEPRA
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/31/25	O-S8649	PA 301 - Aug. battery replacem				\$0.00		\$874.22	
08/31/25	O-S8659	PA 301 - Aug. Luminary B contr				\$0.00		\$1,939.50	
TOTALS:						\$0.00		\$2,813.72	
BANK:	OM1705	CHECK:	1885	AMOUNT:	\$22,185.43	DATE:	09/15/25	VEND ID:	DONMC
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/22/25	47690	FR 30 - Construction eng. srvs				\$0.00		\$4,868.38	
08/22/25	47695	FR 30 - Centerline Drive Segme				\$0.00		\$8,713.25	
08/22/25	47696	FR 30 - Centerline Drive Segme				\$0.00		\$6,103.20	
08/22/25	47697	FR 30 - Lift Station D eng. sr				\$0.00		\$2,500.60	
TOTALS:						\$0.00		\$22,185.43	
BANK:	OM1705	CHECK:	1886	AMOUNT:	\$21,948.40	DATE:	09/15/25	VEND ID:	FIE
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
01/25/25	13010-09	FR 28 - Narcoossee Rd and Lumi				\$0.00		\$21,948.40	
TOTALS:						\$0.00		\$21,948.40	
BANK:	OM1705	CHECK:	1887	AMOUNT:	\$217,679.05	DATE:	09/15/25	VEND ID:	JRDAVI
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
07/25/25	130990	FR 27 - Proj. 2206 - Centerlin				\$0.00		\$111,470.62	
08/25/25	131058	FR 31 - Proj. 2206 - Centerlin				\$0.00		\$106,208.43	
TOTALS:						\$0.00		\$217,679.05	
BANK:	OM1705	CHECK:	1888	AMOUNT:	\$2,179.00	DATE:	09/15/25	VEND ID:	KUTAK
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
08/18/25	3611376	FR 30 - Proj. constr. legal th				\$0.00		\$1,207.50	
08/29/25	3613417	PA 301 - Gen. legal thru 07/31				\$0.00		\$703.50	
08/29/25	3613418	FR 31 - Proj. constr. legal th				\$0.00		\$268.00	
TOTALS:						\$0.00		\$2,179.00	
BANK:	OM1705	CHECK:	1889	AMOUNT:	\$900.86	DATE:	09/15/25	VEND ID:	USIC
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
07/31/25	751137	PA 301 - Ticket and service fe				\$0.00		\$396.68	
08/31/25	757145	PA 301 - Ticket and service fe				\$0.00		\$504.18	
TOTALS:						\$0.00		\$900.86	
BANK:	OM1705	CHECK:	1890	AMOUNT:	\$135.00	DATE:	09/15/25	VEND ID:	VGLOBA
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/01/25	7645	PA 301 - Sep. website maint.				\$0.00		\$135.00	
TOTALS:						\$0.00		\$135.00	
BANK:	OM1705	CHECK:	1891	AMOUNT:	\$45,142.57	DATE:	09/16/25	VEND ID:	TRUSTE
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/16/25	2025.09.15	S2023 FY25 DS (239115000) Dist				\$0.00		\$45,142.57	
TOTALS:						\$0.00		\$45,142.57	
BANK:	OM-ACH	CHECK:	70029	AMOUNT:	\$175.00	DATE:	09/19/25	VEND ID:	WRE
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/11/25	7021652	PA 302 - Lift station maint. o				\$0.00		\$175.00	
TOTALS:						\$0.00		\$175.00	

Poitras East CDD
September 2025 AP Remittance Report

BANK:	OM1705	CHECK:	1892	AMOUNT:	\$3,208.37	DATE:	09/19/25	VEND ID:	PFMGC
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/04/25	DM-09-2025-53	PA 302 - DM fee: Sep. 2025				\$0.00		\$3,208.37	
TOTALS:						\$0.00		\$3,208.37	
BANK:	OM-ACH	CHECK:	70030	AMOUNT:	\$2,364.64	DATE:	09/24/25	VEND ID:	OUC
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/04/25	10986-090425	PA 301 - OUC 2025.09.04 Electr				\$0.00		\$235.18	
09/04/25	10986-090425	PA 301 - OUC 2025.09.04 Reclai				\$0.00		\$493.12	
09/04/25	10986-090425	PA 301 - OUC 2025.09.04 Street				\$0.00		\$1,628.45	
09/04/25	10986-090425	PA 301 - OUC 2025.09.04 Taxes				\$0.00		\$7.89	
TOTALS:						\$0.00		\$2,364.64	
BANK:	OM1705	CHECK:	1893	AMOUNT:	\$1,200.00	DATE:	09/26/25	VEND ID:	BERMAN
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/01/25	91059	PA 301 - Sep. lift station mai				\$0.00		\$200.00	
09/01/25	91061	PA 301 - Sep. irrigation speci				\$0.00		\$500.00	
09/01/25	91061	PA 301 - Sep. administrator ag				\$0.00		\$500.00	
TOTALS:						\$0.00		\$1,200.00	
BANK:	OM1705	CHECK:	1894	AMOUNT:	\$17,667.91	DATE:	09/26/25	VEND ID:	CEPRA
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/01/25	O-S8709	PA 301 - Sep. landscaping				\$0.00		\$17,667.91	
TOTALS:						\$0.00		\$17,667.91	
BANK:	OM1705	CHECK:	1895	AMOUNT:	\$634.80	DATE:	09/26/25	VEND ID:	DONMC
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/19/25	47836	PA 303 - Eng. srvs. thru 08/29				\$0.00		\$634.80	
TOTALS:						\$0.00		\$634.80	
BANK:	OM1705	CHECK:	1896	AMOUNT:	\$200.00	DATE:	09/26/25	VEND ID:	RLEVEY
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/16/25	2025.09.16	PA 303 - Supervisor fee 2025.0				\$0.00		\$200.00	
TOTALS:						\$0.00		\$200.00	
BANK:	OM1705	CHECK:	1897	AMOUNT:	\$219.50	DATE:	09/29/25	VEND ID:	ORLSEN
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/14/25	OSC123934841	PA 304 - Ad: 7856489 ; 09/16/2				\$0.00		\$219.50	
TOTALS:						\$0.00		\$219.50	
BANK:	OM-ACH	CHECK:	70031	AMOUNT:	\$23,005.00	DATE:	09/29/25	VEND ID:	EGIS
Date	Invoice Number	Invoice Description				Discount Taken		Amount Paid	
09/18/25	29548	PA 304 - FY 2026 P&C insurance				\$0.00		\$15,476.00	
09/18/25	29548	PA 304 - FY 2026 Crime insuran				\$0.00		\$500.00	
09/18/25	29548	PA 304 - FY 2026 GL insurance				\$0.00		\$3,867.00	
09/18/25	29548	PA 304 - FY 2026 POL insurance				\$0.00		\$3,162.00	
TOTALS:						\$0.00		\$23,005.00	



Postras East Community Development District

**Series 2023 Requisition No. 21 Paid in
September 2025 in an amount totaling \$5,697.50**

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 September 1, 2025 through September 30, 2025. This does not include requisitions previously approved by the Board.

REQUISITION NO.	PAYEE	AMOUNT
Series 2023 – req 21	Donald W McIntosh Associates	\$5,697.50
	TOTAL	\$5,697.50

EXHIBIT A
FORM OF REQUISITION

The undersigned, an Authorized Officer of Poitras East Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of February 1, 2023 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of February 1, 2023 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: **21**

(B) Name of Payee: **Donald W McIntosh Associates Inc.**

(C) Amount Payable: **\$5,697.50**

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable):

- Invoice 47837 for Project 18124 (Poitras East CDD) Through 08/29/2025 – ~~\$1,175.00~~
- Invoice 47840 for Project 23585 (Centerline Drive Segment H2) Through 08/29/2025 – **\$1,101.50**
- Invoice 47841 for Project 23586 (Centerline Drive Segment H3) Through 08/29/2025 – **\$2,364.40**
- Invoice 47842 for Project 24613 (Poitras East – Lift Station D) Through 08/29/2025 – **\$1,056.60**

(E) Fund, Account and/or subaccount from which disbursement is to be made:

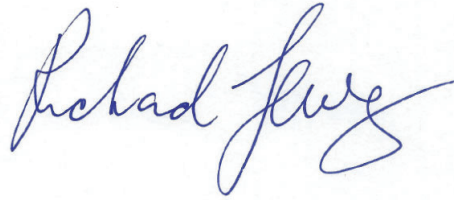
The undersigned hereby certifies that [obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2023 Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2023 Project and each represents a Cost of the Series 2023 Project, and has not previously been paid] OR [this requisition is for Costs of Issuance payable from the Costs of Issuance Account that 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 moneys 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.

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

**POITRAS EAST COMMUNITY
DEVELOPMENT DISTRICT**



B : _____
Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2023 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2023 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the Series 2023 Supplemental Indenture, as such report shall have been amended or modified on the date hereof.



Consulting Engineer Jeffrey J. Newton, PE



Poitras East Community Development District

Work Authorization/Proposed Services *(if applicable)*

WORK AUTHORIZATION FOR MAINTENANCE SERVICES

This Work Authorization (the “Work Authorization”), dated 10/15, 2025, authorizes certain work in accordance with that certain *AGREEMENT BETWEEN THE POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT AND BERMAN CONSTRUCTION, LLC FOR GENERAL MAINTENANCE SERVICES* (the “Agreement”), dated August 18, 2020, by and between:

Poitras East Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in the City of Orlando, Florida, and whose mailing address is 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 (the “District”); and

Berman Construction, LLC, a Florida limited liability company, with a mailing address of 9801 Lake Nona Club Drive, Orlando, Florida 32827 (hereinafter “Contractor”, together with District the “Parties”).

Section 1. Scope of Services. Contractor shall provide Holiday Decor maintenance services, as set forth in the attached **Exhibit A**, which is incorporated herein by reference, all in accordance with the terms of the Agreement (collectively, the “Services”).

Section 2. Compensation and Term. It is understood and agreed that the payment of compensation for the Services under this Work Authorization shall be in the amount and for the term set forth in the attached **Exhibit A**, and in the manner set forth in the Agreement.

Section 3. Acceptance. Acceptance of this Work Authorization will authorize the Contractor to complete the Services as outlined above and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this Work Authorization, remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have caused this Work Authorization to be executed the day and year first above written.

**POITRAS EAST COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

BERMAN CONSTRUCTION, LLC

Edward Padua

Witness

By: Eddie Padua
Its: _____

Exhibit A: Proposal/Scope of Services

Proposal: CDD – PECDD Holiday Décor Install 2025

Proposal Date: 10/15/2025

Project Name: CDD – PECDD Holiday Décor Install 2025

Client Contact: PECDD

Project Scope

Berman proposes to furnish all labor and materials for the following:

Scope

Holiday Décor – Provide and install two 36” Wreaths/bows and some garland swag at the Luminary roundabout

Estimated Time of Completion: Work will be completed in the most expedient time frame as possible. All work will be performed at client discretion

Payment Schedule: Upon Completion

Total Cost: \$750.00

Proposal: CDD – PECDD Holiday Décor Install 2025

Additional Notes

Please contact our office upon receipt and approval of this contract, and any questions you might have. Should you accept the terms outlined above please sign below and return.

We can then schedule your services at that time. This proposal will become binding once executed by both parties.

Thank You

We appreciate your business and look forward to our continued partnership. Please don't hesitate to reach out with any questions.

Approvals

PECDD

By:

Berman

By: Eddie Padua

About Berman

Berman is a national full-service property management, security and facility services company based in Lake Nona, Florida. Our team is highly skilled in providing dependable, professional and cost-effective solutions across facility, janitorial, on-demand repairs, maintenance staffing, security and all other ancillary facility services to help you run your facility as smoothly as possible.

We pride ourselves on being a single point for all facility and property needs. Quality and integrity are at the heart of what we do.

We are a tech-forward team, serving our clients with swift and diligent work, to ensure our client properties are well taken care of. We embrace problems quickly and tackle solutions intelligently in a unique, customized manner for each clients' needs.

Our Services

- ✓ Property & Facility Management
- ✓ Property Maintenance
- ✓ 24/7 Emergency Repairs
- ✓ General Construction
- ✓ Janitorial Services
- ✓ Security
- ✓ Pressure Washing
- ✓ Landscaping
- ✓ Disaster Response





Poitras East Community Development District

District Financial Position and Budget to Actual YTD



Postras East Community Development District

September 2025 Financial Package

September 30, 2025

PFM Group Consulting LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900



Poitras East CDD
Statement of Financial Position
As of 9/30/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$ 763,471.20				\$ 763,471.20
Alleyway & Infrastructure Capital Res.	216,553.27				216,553.27
Prepaid Expenses	26,262.74				26,262.74
Series 2020 Debt Service Reserve		\$ 40.64			40.64
Series 2023 Debt Service Reserve		814,046.25			814,046.25
Series 2025 Debt Service Reserve		325,275.63			325,275.63
Series 2023 Revenue		758,291.63			758,291.63
Series 2023 Prepayment		322.50			322.50
Accounts Receivable - Due from Developer			\$ 47.65		47.65
Series 2020 Acquisition/Construction			21.91		21.91
Series 2023 Acquisition/Construction			18,896.66		18,896.66
Series 2025 Acquisition/Construction			600,643.23		600,643.23
Series 2025 Cost of Issuance			26,250.00		26,250.00
Total Current Assets	<u>\$ 1,006,287.21</u>	<u>\$ 1,897,976.65</u>	<u>\$ 645,859.45</u>	<u>\$ -</u>	<u>\$ 3,550,123.31</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$ 1,897,976.65	\$ 1,897,976.65
Amount To Be Provided				30,917,023.35	30,917,023.35
Total Investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,815,000.00</u>	<u>\$ 32,815,000.00</u>
Total Assets	<u><u>\$ 1,006,287.21</u></u>	<u><u>\$ 1,897,976.65</u></u>	<u><u>\$ 645,859.45</u></u>	<u><u>\$ 32,815,000.00</u></u>	<u><u>\$ 36,365,123.31</u></u>



Poitras East CDD
Statement of Financial Position
As of 9/30/2025

	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	\$ 7,610.24				\$ 7,610.24
Accounts Payable			\$ 29,634.73		29,634.73
Retainage Payable			233,902.76		233,902.76
Deferred Revenue			47.65		47.65
Total Current Liabilities	<u>\$ 7,610.24</u>	<u>\$ -</u>	<u>\$ 263,585.14</u>	<u>\$ -</u>	<u>\$ 271,195.38</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$ 32,815,000.00	\$ 32,815,000.00
Total Long Term Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,815,000.00</u>	<u>\$ 32,815,000.00</u>
Total Liabilities	<u>\$ 7,610.24</u>	<u>\$ -</u>	<u>\$ 263,585.14</u>	<u>\$ 32,815,000.00</u>	<u>\$ 33,086,195.38</u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$ (63,275.11)				\$ (63,275.11)
Net Assets - General Government	751,124.39				751,124.39
Current Year Net Assets - General Government	310,827.69				310,827.69
Net Assets, Unrestricted		\$ 1,827,599.59			1,827,599.59
Current Year Net Assets, Unrestricted		70,377.06			70,377.06
Net Assets, Unrestricted			\$ (330,737.53)		(330,737.53)
Current Year Net Assets, Unrestricted			713,011.84		713,011.84
Total Net Assets	<u>\$ 998,676.97</u>	<u>\$ 1,897,976.65</u>	<u>\$ 382,274.31</u>	<u>\$ -</u>	<u>\$ 3,278,927.93</u>
Total Liabilities and Net Assets	<u>\$ 1,006,287.21</u>	<u>\$ 1,897,976.65</u>	<u>\$ 645,859.45</u>	<u>\$ 32,815,000.00</u>	<u>\$ 36,365,123.31</u>



Poitras East CDD
Statement of Activities
As of 9/30/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<u>Revenues</u>					
On-Roll Assessments	\$ 581,781.33				\$ 581,781.33
Off-Roll Assessments	144,620.05				144,620.05
On-Roll Assessments		\$ 1,632,809.98			1,632,809.98
Other Assessments		7,758,926.99			7,758,926.99
Inter-Fund Group Transfers In		(0.30)			(0.30)
Debt Proceeds		860,165.75			860,165.75
Developer Contributions			\$ 263,288.38		263,288.38
Other Income & Other Financing Sources			13,259.00		13,259.00
Inter-Fund Transfers In			0.30		0.30
Debt Proceeds			4,789,858.14		4,789,858.14
Total Revenues	<u>\$ 726,401.38</u>	<u>\$ 10,251,902.42</u>	<u>\$ 5,066,405.82</u>	<u>\$ -</u>	<u>\$ 16,044,709.62</u>
<u>Expenses</u>					
Supervisor Fees	\$ 1,800.00				\$ 1,800.00
D&O Insurance	2,983.00				2,983.00
Trustee Services	14,014.21				14,014.21
Management	38,500.00				38,500.00
Engineering	10,439.22				10,439.22
Disclosure	5,000.00				5,000.00
District Counsel	14,929.00				14,929.00
Assessment Administration	7,500.00				7,500.00
Audit	7,200.00				7,200.00
Travel and Per Diem	17.96				17.96
Postage & Shipping	139.96				139.96
Legal Advertising	3,665.13				3,665.13
Bank Fees	20.00				20.00
Web Site Maintenance	2,520.00				2,520.00
Holiday Decorations	750.00				750.00
Dues, Licenses, and Fees	175.00				175.00
Electric	2,542.26				2,542.26
Water Reclaimed	9,901.93				9,901.93
General Insurance	3,648.00				3,648.00
Property & Casualty	15,099.00				15,099.00
Irrigation Parts	34,289.24				34,289.24



Poitras East CDD
Statement of Activities
As of 9/30/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Landscaping Maintenance & Material	\$ 212,014.92				\$ 212,014.92
Contingency	13,585.84				13,585.84
Pest Control	1,190.00				1,190.00
Entry and Wall Maintenance	750.00				750.00
Streetlights	17,888.41				17,888.41
Liftstation Maintenance	10,176.84				10,176.84
Personnel Leasing Agreement	12,000.00				12,000.00
Principal Payments (Series 2020)		\$ 8,281,549.72			8,281,549.72
Principal Payments (Series 2023)		430,000.00			430,000.00
Interest Payments (Series 2020)		326,339.52			326,339.52
Interest Payments (Series 2023)		1,200,337.50			1,200,337.50
Trustee Services			\$ 6,750.00		6,750.00
Management			11,000.00		11,000.00
Engineering			227,638.28		227,638.28
District Counsel			50,077.00		50,077.00
Trustee Counsel			6,250.00		6,250.00
Bond Counsel			50,000.00		50,000.00
Assessment Administration			50,000.00		50,000.00
Legal Advertising			563.90		563.90
Other Debt Service Costs			132,904.15		132,904.15
Property & Casualty			10,360.00		10,360.00
Contingency			3,809,357.73		3,809,357.73
Total Expenses	\$ 442,739.92	\$ 10,238,226.74	\$ 4,354,901.06	\$ -	\$ 15,035,867.72
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	\$ 27,166.23				\$ 27,166.23
Dividend Income		\$ 56,701.38			56,701.38
Dividend Income			\$ 1,507.08		1,507.08
Total Other Revenues (Expenses) & Gains (Losses)	\$ 27,166.23	\$ 56,701.38	\$ 1,507.08	\$ -	\$ 85,374.69
Change In Net Assets	\$ 310,827.69	\$ 70,377.06	\$ 713,011.84	\$ -	\$ 1,094,216.59
Net Assets At Beginning Of Year	\$ 687,849.28	\$ 1,827,599.59	\$ (330,737.53)	\$ -	\$ 2,184,711.34
Net Assets At End Of Year	\$ 998,676.97	\$ 1,897,976.65	\$ 382,274.31	\$ -	\$ 3,278,927.93



Poitras East CDD
Budget to Actual
For the Month Ending 9/30/2025

	YTD Actual	YTD Budget	YTD Variance	FY 2025 Adopted Budget	Percentage Spent
<u>Revenues</u>					
Assessments	\$ 726,401.38	\$ 722,450.00	\$ 3,951.38	\$ 722,450.00	112.03%
Carryforward Revenue	82,967.10	82,967.10	-	82,967.10	100.00%
Net Revenues	\$ 809,368.48	\$ 805,417.10	\$ 3,951.38	\$ 805,417.10	100.49%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 1,800.00	\$ 7,200.00	\$ (5,400.00)	\$ 7,200.00	25.00%
D&O Insurance	2,983.00	3,206.20	(223.20)	3,206.20	93.04%
Trustee Services	14,014.21	13,451.64	562.57	13,451.64	104.18%
Management	38,500.00	38,500.00	-	38,500.00	100.00%
Engineering	10,439.22	19,500.00	(9,060.78)	19,500.00	53.53%
Disclosure	5,000.00	5,000.00	-	5,000.00	100.00%
Property Appraiser	-	2,000.00	(2,000.00)	2,000.00	0.00%
District Counsel	14,929.00	30,000.00	(15,071.00)	30,000.00	49.76%
Assessment Administration	7,500.00	7,500.00	-	7,500.00	100.00%
Reamortization Schedules	-	250.00	(250.00)	250.00	0.00%
Audit	7,200.00	7,200.00	-	7,200.00	100.00%
Arbitrage Calculation	-	1,000.00	(1,000.00)	1,000.00	0.00%
Travel and Per Diem	17.96	300.00	(282.04)	300.00	5.99%
Telephone	-	25.00	(25.00)	25.00	0.00%
Postage & Shipping	139.96	500.00	(360.04)	500.00	27.99%
Copies	-	1,000.00	(1,000.00)	1,000.00	0.00%
Legal Advertising	3,665.13	7,500.00	(3,834.87)	7,500.00	48.87%
Bank Fees	20.00	180.00	(160.00)	180.00	11.11%
Miscellaneous	-	7,000.00	(7,000.00)	7,000.00	0.00%
Meeting Room	-	250.00	(250.00)	250.00	0.00%
Office Supplies	-	250.00	(250.00)	250.00	0.00%
Web Site Maintenance	2,520.00	3,000.00	(480.00)	3,000.00	84.00%
Holiday Decorations	750.00	3,000.00	(2,250.00)	3,000.00	25.00%
Dues, Licenses, and Fees	175.00	175.00	-	175.00	100.00%
Total General & Administrative Expenses	\$ 109,653.48	\$ 157,987.84	\$ (48,334.36)	\$ 157,987.84	69.41%



Poitras East CDD
Budget to Actual
For the Month Ending 9/30/2025

	YTD Actual	YTD Budget	YTD Variance	FY 2025 Adopted Budget	Percentage Spent
Field Operations					
Electric Utility Services					
Electric	\$ 2,542.26	\$ 5,000.00	\$ (2,457.74)	\$ 5,000.00	50.85%
Water-Sewer Combination Services					
Water Reclaimed	9,901.93	30,000.00	(20,098.07)	30,000.00	33.01%
Other Physical Environment					
General Insurance	3,648.00	3,920.35	(272.35)	3,920.35	93.05%
Property & Casualty Insurance	15,099.00	16,855.55	(1,756.55)	16,855.55	89.58%
Other Insurance	-	100.00	(100.00)	100.00	0.00%
Irrigation Repairs	34,289.24	45,000.00	(10,710.76)	45,000.00	76.20%
Landscaping Maintenance & Material	212,014.92	290,000.00	(77,985.08)	290,000.00	73.11%
Tree Trimming	-	20,000.00	(20,000.00)	20,000.00	0.00%
Flower & Plant Replacement	-	25,000.00	(25,000.00)	25,000.00	0.00%
Contingency	13,585.84	35,958.36	(22,372.52)	35,958.36	37.78%
Pest Control	1,190.00	595.00	595.00	595.00	
Road & Street Facilities					
Entry and Wall Maintenance	750.00	6,000.00	(5,250.00)	6,000.00	12.50%
Hardscape Maintenance	-	10,000.00	(10,000.00)	10,000.00	0.00%
Alleyway Maintenance	-	10,000.00	(10,000.00)	10,000.00	0.00%
Streetlights	17,888.41	41,500.00	(23,611.59)	41,500.00	43.10%
Accent Lighting	-	500.00	(500.00)	500.00	0.00%
Liftstation Maintenance	10,176.84	20,000.00	(9,823.16)	20,000.00	50.88%
Parks & Recreation					
Personnel Leasing Agreement - Administrator	6,000.00	18,000.00	(12,000.00)	18,000.00	33.33%
Personnel Leasing Agreement - Irrigation Specialist	6,000.00	18,000.00	(12,000.00)	18,000.00	33.33%
Reserves					
Infrastructure Capital Reserve	-	40,000.00	(40,000.00)	40,000.00	0.00%
Alleyway Reserve	-	15,000.00	(15,000.00)	15,000.00	0.00%
Total Field Operations Expenses	\$ 333,086.44	\$ 651,429.26	\$ (318,342.82)	\$ 651,429.26	51.13%
Total Expenses	\$ 442,739.92	\$ 809,417.10	\$ (366,677.18)	\$ 809,417.10	54.70%
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	\$ 27,166.23	\$ 4,000.00	\$ 23,166.23	\$ 4,000.00	
Total Other Revenues (Expenses) & Gains (Losses)	\$ 27,166.23	\$ 4,000.00	\$ 23,166.23	\$ 4,000.00	
Net Income (Loss)	\$ 393,794.79	\$ -	\$ 393,794.79	\$ -	



Poitras East CDD
Cash Flow

	Beg. Cash	FY25 Inflows	FY25 Outflows	FY26 Inflows	FY26 Outflows	End. Cash
9/1/2024	678,798.78	-	(21,730.00)	-	-	534,793.82
10/1/2024	534,793.82	6.73	(30,760.67)	-	-	483,192.54
11/1/2024	483,192.54	91,433.20	(91,927.51)	-	-	482,698.23
12/1/2024	482,698.23	444,655.41	(263,829.67)	-	-	663,523.97
1/1/2025	663,523.97	140,016.74	(153,663.30)	-	-	649,877.41
2/1/2025	649,877.41	901,427.65	(679,940.64)	-	-	871,364.42
3/1/2025	871,364.42	203,091.25	(207,352.53)	-	-	867,103.14
4/1/2025	867,103.14	135,176.55	(136,850.43)	-	-	865,429.26
5/1/2025	865,429.26	145,650.40	(115,351.78)	-	-	895,727.88
6/1/2025	895,727.88	59,235.71	(93,041.87)	-	-	861,921.72
7/1/2025	861,921.72	85,851.95	(116,507.53)	-	-	831,266.14
8/1/2025	831,266.14	170,463.24	(151,381.88)	-	-	850,347.50
9/1/2025	850,347.50	329,917.95	(393,789.25)	-	(23,005.00)	763,471.20
10/1/2025	763,471.20	-	-	-	-	763,471.20 as of 10/16/2025
	Totals	2,706,926.78	(2,456,127.06)	-	(23,005.00)	