

# Postras East Community Development District

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

<http://poitrastcdd.com/>

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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, May 19, 2026, 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 April 21, 2026, Board of Supervisors’ Meeting**  
*(provided under separate cover)*

### Business Matters

2. **Consideration of Proposals for Trail Repairs** *(provided under separate cover)*
3. **Consideration of Resolution 2026-04, Approving Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing** *[suggested date of August 18, 2026] (provided under separate cover)*
4. **Ratification of Operation and Maintenance Expenditures Paid in April 2026 in an amount totaling \$48,641.55**
5. **Recommendation of Work Authorization/Proposed Services** *(if applicable)*
6. **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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# **Poitras East Community Development District**

**Minutes of the April 21, 2026,  
Board of Supervisors' Meeting**  
*(provided under separate cover)*



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# Postras East Community Development District

**Proposals for Trail Repairs**  
*(provided under separate cover)*



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# **Poitras East Community Development District**

**Resolution 2026-04,  
Approving Proposed Budget for Fiscal Year 2027 and  
Setting a Public Hearing**  
*[suggested date of August 18, 2026]*  
*(provided under separate cover)*



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# **Postras East Community Development District**

**Operation and Maintenance Expenditures Paid in  
April 2026 in an amount totaling \$48,641.55**

**POITRAS EAST**  
**COMMUNITY DEVELOPMENT DISTRICT**

DISTRICT OFFICE • 3501 QUADRANGLE BLVD STE 270 • ORLANDO, FL 33117

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 April 1, 2026 through April 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented:      **\$48,641.55**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_ Chairman

\_\_\_\_ Vice Chairman

\_\_\_\_ Assistant Secretary

**Poitras East CDD**  
 AP Check Register (Current by Bank)  
 Check Dates: 4/1/2026 to 4/30/2026

check No.	date	status*	Vendor ID	Payee Name	Amount
<b>BANK ID: OM1705 - CITY NATIONAL BANK</b>					<b>001-101-0000-00-01</b>
1978	04/07/26	P	DONMC	Donald W McIntosh Associates	\$636.60
1979	04/07/26	P	KUTAK	Kutak Rock	\$910.00
1980	04/07/26	P	ORLSEN	Orlando Sentinel	\$519.18
1981	04/24/26	P	BERMAN	Berman Construction	\$1,200.00
1982	04/24/26	P	CEPRA	Cepra Landscape	\$23,492.33
1983	04/24/26	P	GRAUAS	Grau and Associates	\$2,000.00
1984	04/24/26	P	JRDAVI	Jr. Davis Construction Co.	\$60,182.50
1985	04/24/26	P	PFMGC	PFM Group Consulting	\$5,032.32
1986	04/24/26	P	USBANK	US Bank	\$7,694.97
1987	04/24/26	P	USIC	USIC Locating Services	\$805.18
<b>BANK OM1705 REGISTER TOTAL:</b>					<b>\$102,473.08</b>
<b>BANK ID: OM-ACH - CITY NATIONAL BANK - ACH &amp; WIRES</b>					<b>001-101-0000-00-01</b>
0056	04/07/26	M	WRE	Wind River Environmental	\$175.00
0057	04/16/26	M	WRE	Wind River Environmental	\$169.46
0058	04/17/26	M	TRUSTE	US Bank as Trustee for Poitras	\$515,524.35
0059	04/21/26	M	OUC	Orlando Utilities Commission	\$5,706.51
0060	04/24/26	M	VGLOBA	VGlobalTech	\$300.00
<b>BANK OM-ACH REGISTER TOTAL:</b>					<b>\$521,875.32</b>
<b>GRAND TOTAL :</b>					<b>\$624,348.40</b>

42,290.58	Check 1978-1983, 1985-1987
515,524.35	Debt Service Wire
60,182.50	FR 34 - Construction check 1984
175.00	PA 327 - Wind River Environmental paid online
169.46	PA 327 - Wind River Environmental paid online
5,706.51	PA 329 - OUC paid online
300.00	PA 329 - VGlobalTech paid online
624,348.40	Total cash spent
48,641.55	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 CDD**  
April 2026 AP Remittance Report

<b>BANK:</b>	<b>OM-ACH</b>	<b>CHECK:</b>	<b>70056</b>	<b>AMOUNT:</b>	<b>\$175.00</b>	<b>DATE:</b>	<b>04/07/26</b>	<b>VEND ID:</b>	<b>WRE</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
03/05/26	7229814	PA 327 - Lift station maint. o				\$0.00	\$175.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$175.00</b>		
<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1978</b>	<b>AMOUNT:</b>	<b>\$636.60</b>	<b>DATE:</b>	<b>04/07/26</b>	<b>VEND ID:</b>	<b>DONMC</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
03/20/26	48699	PA 327 - Eng. srvs. thru 02/27				\$0.00	\$636.60		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$636.60</b>		
<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1979</b>	<b>AMOUNT:</b>	<b>\$910.00</b>	<b>DATE:</b>	<b>04/07/26</b>	<b>VEND ID:</b>	<b>KUTAK</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
03/19/26	3716839	PA 328 - Gen. legal thru 02/28				\$0.00	\$910.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$910.00</b>		
<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1980</b>	<b>AMOUNT:</b>	<b>\$519.18</b>	<b>DATE:</b>	<b>04/07/26</b>	<b>VEND ID:</b>	<b>ORLSEN</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
02/28/26	OSA17242	PA 327 - Ad: 19620; 02/17/2026				\$0.00	\$261.77		
03/10/26	OSA25144	PA 327 - Ad: 22889; 03/10/2026				\$0.00	\$257.41		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$519.18</b>		
<b>BANK:</b>	<b>OM-ACH</b>	<b>CHECK:</b>	<b>70057</b>	<b>AMOUNT:</b>	<b>\$169.46</b>	<b>DATE:</b>	<b>04/16/26</b>	<b>VEND ID:</b>	<b>WRE</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
03/18/26	7254576	PA 327 - Lift station maint. o				\$0.00	\$169.46		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$169.46</b>		
<b>BANK:</b>	<b>OM-ACH</b>	<b>CHECK:</b>	<b>70058</b>	<b>AMOUNT:</b>	<b>\$515,524.35</b>	<b>DATE:</b>	<b>04/17/26</b>	<b>VEND ID:</b>	<b>TRUSTE</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
04/16/26	2026.04.15	S2023 FY26 DS (239115000) Dist				\$0.00	\$132,185.00		
04/16/26	2026.04.15	S2025 FY26 DS (295643000) Dist				\$0.00	\$383,339.35		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$515,524.35</b>		
<b>BANK:</b>	<b>OM-ACH</b>	<b>CHECK:</b>	<b>70059</b>	<b>AMOUNT:</b>	<b>\$5,706.51</b>	<b>DATE:</b>	<b>04/21/26</b>	<b>VEND ID:</b>	<b>OUC</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
04/02/26	10986-040226	PA 329 - OUC 2026.04.02 Electr				\$0.00	\$261.29		
04/02/26	10986-040226	PA 329 - OUC 2026.04.02 Reclai				\$0.00	\$1,043.66		
04/02/26	10986-040226	PA 329 - OUC 2026.04.02 Street				\$0.00	\$4,393.55		
04/02/26	10986-040226	PA 329 - OUC 2026.04.02 Taxes				\$0.00	\$8.01		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$5,706.51</b>		
<b>BANK:</b>	<b>OM-ACH</b>	<b>CHECK:</b>	<b>70060</b>	<b>AMOUNT:</b>	<b>\$300.00</b>	<b>DATE:</b>	<b>04/24/26</b>	<b>VEND ID:</b>	<b>VGLOBA</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
03/31/26	8332	PA 329 - Jan. - Mar. ADA audit				\$0.00	\$300.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$300.00</b>		
<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1981</b>	<b>AMOUNT:</b>	<b>\$1,200.00</b>	<b>DATE:</b>	<b>04/24/26</b>	<b>VEND ID:</b>	<b>BERMAN</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
04/01/26	960162	PA 329 - Apr. lift station mai				\$0.00	\$200.00		
04/01/26	960163	PA 329 - Apr. irrigation speci				\$0.00	\$500.00		
04/01/26	960163	PA 329 - Apr. administrator ag				\$0.00	\$500.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$1,200.00</b>		
<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1982</b>	<b>AMOUNT:</b>	<b>\$23,492.33</b>	<b>DATE:</b>	<b>04/24/26</b>	<b>VEND ID:</b>	<b>CEPRA</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
03/31/26	O-S9848	PA 329 - Mainline repair on Lu				\$0.00	\$4,642.00		
04/01/26	O-S9902	PA 329 - Apr. landscaping				\$0.00	\$18,850.33		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$23,492.33</b>		

**Poitras East CDD**  
April 2026 AP Remittance Report

<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1983</b>	<b>AMOUNT:</b>	<b>\$2,000.00</b>	<b>DATE:</b>	<b>04/24/26</b>	<b>VEND ID:</b>	<b>GRAUAS</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
04/02/26	29123	PA 329 - FY 2025 audit				\$0.00	\$2,000.00		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$2,000.00</b>		
<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1984</b>	<b>AMOUNT:</b>	<b>\$60,182.50</b>	<b>DATE:</b>	<b>04/24/26</b>	<b>VEND ID:</b>	<b>JRDAVI</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
02/25/26	131548	FR 34 - Proj. 2206 - Centerlin				\$0.00	\$60,182.50		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$60,182.50</b>		
<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1985</b>	<b>AMOUNT:</b>	<b>\$5,032.32</b>	<b>DATE:</b>	<b>04/24/26</b>	<b>VEND ID:</b>	<b>PFMGC</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
03/30/26	141315	PA 329 - Series 2023 - 2026.Q2				\$0.00	\$3,750.00		
03/30/26	141315	PA 329 - Series 2025 - 2026.Q2				\$0.00	\$1,250.00		
04/06/26	OE-EXP-04-2026-32	PA 329 - Mar. FedEx				\$0.00	\$32.32		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$5,032.32</b>		
<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1986</b>	<b>AMOUNT:</b>	<b>\$7,694.97</b>	<b>DATE:</b>	<b>04/24/26</b>	<b>VEND ID:</b>	<b>USBANK</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
03/25/26	8121380	PA 329 - FY 2026 - Series 2023				\$0.00	\$4,511.57		
03/25/26	8121380	PA 329 - FY 2027 - Series 2023				\$0.00	\$3,183.40		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$7,694.97</b>		
<b>BANK:</b>	<b>OM1705</b>	<b>CHECK:</b>	<b>1987</b>	<b>AMOUNT:</b>	<b>\$805.18</b>	<b>DATE:</b>	<b>04/24/26</b>	<b>VEND ID:</b>	<b>USIC</b>
<b>Date</b>	<b>Invoice Number</b>	<b>Invoice Description</b>				<b>Discount Taken</b>	<b>Amount Paid</b>		
03/31/26	800941	PA 329 - Ticket and service fe				\$0.00	\$805.18		
<b>TOTALS:</b>						<b>\$0.00</b>	<b>\$805.18</b>		



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# Postras East Community Development District

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



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# **Postras East Community Development District**

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



# Postras East Community Development District

## April 2026 Financial Package

April 30, 2026

**PFM Management Services LLC**  
3501 Quadrangle Boulevard  
Suite 270  
Orlando, FL 32817-8329  
(407) 723-5900



**Poitras East CDD**  
Statement of Financial Position  
As of 4/30/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<b><u>Assets</u></b>					
<b><u>Current Assets</u></b>					
General Checking Account	\$ 1,103,705.33				\$ 1,103,705.33
Alleyway & Infrastructure Capital Res.	220,664.03				220,664.03
Assessments Receivable	108,028.22				108,028.22
Prepaid Expenses	3,258.40				3,258.40
Assessments Receivable		\$ 357,849.81			357,849.81
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		1,557,742.90			1,557,742.90
Series 2025 Revenue		567,011.45			567,011.45
Series 2023 Prepayment		322.50			322.50
Accounts Receivable - Due from Developer			\$ 122,039.65		122,039.65
Series 2023 Acquisition/Construction			540.34		540.34
Series 2025 Acquisition/Construction			52,830.03		52,830.03
Total Current Assets	\$ 1,435,655.98	\$ 3,622,248.54	\$ 175,410.02	\$ -	\$ 5,233,314.54
<b><u>Investments</u></b>					
Amount Available in Debt Service Funds				\$ 3,264,398.73	\$ 3,264,398.73
Amount To Be Provided				29,550,601.27	29,550,601.27
Total Investments	\$ -	\$ -	\$ -	\$ 32,815,000.00	\$ 32,815,000.00
<b>Total Assets</b>	<b>\$ 1,435,655.98</b>	<b>\$ 3,622,248.54</b>	<b>\$ 175,410.02</b>	<b>\$ 32,815,000.00</b>	<b>\$ 38,048,314.54</b>



**Poitras East CDD**  
Statement of Financial Position  
As of 4/30/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<b><u>Liabilities and Net Assets</u></b>					
<b><u>Current Liabilities</u></b>					
Accounts Payable	\$ 6,223.33				\$ 6,223.33
Deferred Revenue	108,028.22				108,028.22
Deferred Revenue		\$ 357,849.81			357,849.81
Accounts Payable			\$ 122,039.65		122,039.65
Retainage Payable			159,912.57		159,912.57
Deferred Revenue			122,039.65		122,039.65
Total Current Liabilities	<u>\$ 114,251.55</u>	<u>\$ 357,849.81</u>	<u>\$ 403,991.87</u>	<u>\$ -</u>	<u>\$ 876,093.23</u>
<b><u>Long Term Liabilities</u></b>					
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>
<b>Total Liabilities</b>	<u>\$ 114,251.55</u>	<u>\$ 357,849.81</u>	<u>\$ 403,991.87</u>	<u>\$ 32,815,000.00</u>	<u>\$ 33,691,093.23</u>
<b><u>Net Assets</u></b>					
Net Assets, Unrestricted	\$ (63,275.11)				\$ (63,275.11)
Net Assets - General Government	1,040,016.97				1,040,016.97
Current Year Net Assets - General Government	344,662.57				344,662.57
Net Assets, Unrestricted		\$ 1,903,808.10			1,903,808.10
Current Year Net Assets, Unrestricted		1,360,590.63			1,360,590.63
Net Assets, Unrestricted			\$ 354,136.70		354,136.70
Current Year Net Assets, Unrestricted			(582,718.55)		(582,718.55)
<b>Total Net Assets</b>	<u>\$ 1,321,404.43</u>	<u>\$ 3,264,398.73</u>	<u>\$ (228,581.85)</u>	<u>\$ -</u>	<u>\$ 4,357,221.31</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 1,435,655.98</u>	<u>\$ 3,622,248.54</u>	<u>\$ 175,410.02</u>	<u>\$ 32,815,000.00</u>	<u>\$ 38,048,314.54</u>



**Poitras East CDD**  
**Statement of Activities**  
**As of 4/30/2026**

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
<b><u>Revenues</u></b>					
On-Roll Assessments	\$ 614,430.32				\$ 614,430.32
On-Roll Assessments		\$ 1,916,837.76			1,916,837.76
Inter-Fund Group Transfers In		302.14			302.14
Developer Contributions			\$ 444,440.14		444,440.14
Inter-Fund Transfers In			(302.14)		(302.14)
Total Revenues	<u>\$ 614,430.32</u>	<u>\$ 1,917,139.90</u>	<u>\$ 444,138.00</u>	<u>\$ -</u>	<u>\$ 2,975,708.22</u>
<b><u>Expenses</u></b>					
Supervisor Fees	\$ 5,200.00				\$ 5,200.00
D&O Insurance	3,162.00				3,162.00
Trustee Services	7,752.47				7,752.47
Management	22,458.31				22,458.31
Engineering	5,217.28				5,217.28
Disclosure	7,500.00				7,500.00
District Counsel	6,154.59				6,154.59
Assessment Administration	15,000.00				15,000.00
Audit	4,500.00				4,500.00
Tax Preparation	25.68				25.68
Travel and Per Diem	24.30				24.30
Postage & Shipping	60.00				60.00
Legal Advertising	1,241.36				1,241.36
Web Site Maintenance	1,615.00				1,615.00
Holiday Decorations	2,950.00				2,950.00
Dues, Licenses, and Fees	175.00				175.00



**Poitras East CDD**  
**Statement of Activities**  
 As of 4/30/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Electric	\$ 1,474.68				\$ 1,474.68
Water Reclaimed	5,152.91				5,152.91
General Insurance	3,867.00				3,867.00
Property & Casualty	15,476.00				15,476.00
Other Insurance	500.00				500.00
Irrigation Parts	17,915.50				17,915.50
Landscaping Maintenance & Material	131,952.31				131,952.31
Contingency	2,795.68				2,795.68
Pest Control	1,190.00				1,190.00
Entry and Wall Maintenance	4,750.00				4,750.00
Streetlights	26,322.96				26,322.96
Liftstation Maintenance	9,904.38				9,904.38
Personnel Leasing Agreement	7,000.00				7,000.00
Interest Payments (Series 2023)		\$ 591,568.75			591,568.75
Engineering			\$ 67,869.99		67,869.99
District Counsel			2,460.50		2,460.50
Legal Advertising			323.18		323.18
Contingency			960,988.08		960,988.08
Total Expenses	\$ 311,337.41	\$ 591,568.75	\$ 1,031,641.75	\$ -	\$ 1,934,547.91
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>					
Interest Income	\$ 41,569.66				\$ 41,569.66
Dividend Income		\$ 35,019.48			35,019.48
Dividend Income			\$ 4,785.20		4,785.20
Total Other Revenues (Expenses) & Gains (Losses)	\$ 41,569.66	\$ 35,019.48	\$ 4,785.20	\$ -	\$ 81,374.34
<b>Change In Net Assets</b>	\$ 344,662.57	\$ 1,360,590.63	\$ (582,718.55)	\$ -	\$ 1,122,534.65
<b>Net Assets At Beginning Of Year</b>	\$ 976,741.86	\$ 1,903,808.10	\$ 354,136.70	\$ -	\$ 3,234,686.66
<b>Net Assets At End Of Year</b>	\$ 1,321,404.43	\$ 3,264,398.73	\$ (228,581.85)	\$ -	\$ 4,357,221.31



**Poitras East CDD**  
Budget to Actual  
For the Month Ending 4/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
<b><u>Revenues</u></b>					
Assessments	\$ 614,430.32	\$ 421,429.17	\$ 193,001.15	\$ 722,450.00	90.28%
Carryforward Revenue	37,778.94	37,778.94	-	64,763.90	58.33%
<b>Net Revenues</b>	<b>\$ 652,209.26</b>	<b>\$ 459,208.11</b>	<b>\$ 193,001.15</b>	<b>\$ 787,213.90</b>	<b>82.85%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
Supervisor Fees	\$ 5,200.00	\$ 7,000.00	\$ (1,800.00)	\$ 12,000.00	43.33%
D&O Insurance	3,162.00	2,001.10	1,160.90	3,430.45	92.17%
Trustee Services	7,752.47	7,846.79	(94.32)	13,451.64	57.63%
Management	22,458.31	22,458.33	(0.02)	38,500.00	58.33%
Engineering	5,217.28	11,375.00	(6,157.72)	19,500.00	26.76%
Disclosure	7,500.00	4,375.00	3,125.00	7,500.00	100.00%
Property Appraiser	-	1,166.67	(1,166.67)	2,000.00	0.00%
District Counsel	6,154.59	17,500.00	(11,345.41)	30,000.00	20.52%
Assessment Administration	15,000.00	8,750.00	6,250.00	15,000.00	100.00%
Reamortization Schedules	-	145.83	(145.83)	250.00	0.00%
Audit	4,500.00	6,008.33	(1,508.33)	10,300.00	43.69%
Arbitrage Calculation	-	583.34	(583.34)	1,000.00	0.00%
Tax Preparation	25.68	15.40	10.28	26.40	97.27%
Travel and Per Diem	24.30	175.00	(150.70)	300.00	8.10%
Telephone	-	14.58	(14.58)	25.00	0.00%
Postage & Shipping	60.00	437.50	(377.50)	750.00	8.00%
Copies	-	729.17	(729.17)	1,250.00	0.00%
Legal Advertising	1,241.36	4,375.00	(3,133.64)	7,500.00	16.55%
Bank Fees	-	28.00	(28.00)	48.00	0.00%
Miscellaneous	-	2,625.00	(2,625.00)	4,500.00	0.00%
Meeting Room	-	145.83	(145.83)	250.00	0.00%
Office Supplies	-	145.83	(145.83)	250.00	0.00%
Web Site Maintenance	1,615.00	1,715.00	(100.00)	2,940.00	54.93%
Holiday Decorations	2,950.00	729.17	2,220.83	1,250.00	236.00%
Dues, Licenses, and Fees	175.00	102.08	72.92	175.00	100.00%
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 83,035.99</b>	<b>\$ 100,447.95</b>	<b>\$ (17,411.96)</b>	<b>\$ 172,196.49</b>	<b>48.22%</b>



**Poitras East CDD**  
Budget to Actual  
For the Month Ending 4/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
<b>Field Operations</b>					
<b>Electric Utility Services</b>					
Electric	\$ 1,474.68	\$ 2,916.67	\$ (1,441.99)	\$ 5,000.00	29.49%
<b>Water-Sewer Combination Services</b>					
Water Reclaimed	5,152.91	8,750.00	(3,597.09)	15,000.00	34.35%
<b>Other Physical Environment</b>					
General Insurance	3,867.00	2,447.20	1,419.80	4,195.20	92.18%
Property & Casualty Insurance	15,476.00	10,128.91	5,347.09	17,363.85	89.13%
Other Insurance	500.00	875.00	(375.00)	1,500.00	33.33%
Irrigation Repairs	17,915.50	29,750.00	(11,834.50)	51,000.00	35.13%
Landscaping Maintenance & Material	131,952.31	169,166.67	(37,214.36)	290,000.00	45.50%
Tree Trimming	-	11,666.67	(11,666.67)	20,000.00	0.00%
Flower & Plant Replacement	-	14,583.33	(14,583.33)	25,000.00	0.00%
Contingency	2,795.68	20,975.71	(18,180.03)	35,958.36	7.77%
Pest Control	1,190.00	875.00	315.00	1,500.00	79.33%
<b>Road &amp; Street Facilities</b>					
Entry and Wall Maintenance	4,750.00	3,500.00	1,250.00	6,000.00	79.17%
Hardscape Maintenance	-	5,833.33	(5,833.33)	10,000.00	0.00%
Alleyway Maintenance	-	5,833.33	(5,833.33)	10,000.00	0.00%
Streetlights	26,322.96	11,666.67	14,656.29	20,000.00	131.61%
Accent Lighting	-	291.67	(291.67)	500.00	0.00%
Liftstation Maintenance	9,904.38	8,750.00	1,154.38	15,000.00	66.03%
<b>Parks &amp; Recreation</b>					
Personnel Leasing Agreement - Administrator	3,500.00	10,500.00	(7,000.00)	18,000.00	19.44%
Personnel Leasing Agreement - Irrigation Specialist	3,500.00	10,500.00	(7,000.00)	18,000.00	19.44%
<b>Reserves</b>					
Infrastructure Capital Reserve	-	23,333.33	(23,333.33)	40,000.00	0.00%
Alleyway Reserve	-	8,750.00	(8,750.00)	15,000.00	0.00%
<b>Total Field Operations Expenses</b>	<b>\$ 228,301.42</b>	<b>\$ 361,093.49</b>	<b>\$ (132,792.07)</b>	<b>\$ 619,017.41</b>	<b>36.88%</b>
<b>Total Expenses</b>	<b>\$ 311,337.41</b>	<b>\$ 461,541.44</b>	<b>\$ (150,204.03)</b>	<b>\$ 791,213.90</b>	<b>39.35%</b>
<b>Other Revenues (Expenses) &amp; Gains (Losses)</b>					
Interest Income	\$ 41,569.66	\$ 2,333.33	\$ 39,236.33	\$ 4,000.00	1039.24%
<b>Total Other Revenues (Expenses) &amp; Gains (Losses)</b>	<b>\$ 41,569.66</b>	<b>\$ 2,333.33</b>	<b>\$ 39,236.33</b>	<b>\$ 4,000.00</b>	<b>1039.24%</b>
<b>Net Income (Loss)</b>	<b>\$ 382,441.51</b>	<b>\$ -</b>	<b>\$ 382,441.51</b>	<b>\$ -</b>	



Poitras East CDD  
Cash Flow

	Beg. Cash	FY25 Inflows	FY25 Outflows	FY26 Inflows	FY26 Outflows	FY27 Inflows	FY27 Outflows	End. Cash
9/1/2025	850,347.50	329,917.95	(393,789.25)	-	(23,005.00)	-	-	763,471.20
10/1/2025	763,471.20	413.87	(13,477.15)	2,351.81	-	-	-	752,759.73
11/1/2025	752,759.73	-	(7,492.07)	263,398.14	(33,319.33)	-	-	975,346.47
12/1/2025	975,346.47	-	(9,037.65)	279,138.78	(494,755.97)	-	-	750,691.63
1/1/2026	750,691.63	-	-	496,570.60	(462,883.02)	-	-	784,379.21
2/1/2026	784,379.21	-	-	1,017,132.31	(828,448.34)	-	(75.00)	972,988.18
3/1/2026	972,988.18	-	-	176,161.48	(199,557.58)	-	-	949,592.08
4/1/2026	949,592.08	-	-	778,461.65	(621,165.00)	-	(3,183.40)	1,103,705.33
5/1/2026	1,103,705.33	-	-	122,039.65	(128,262.98)	-	-	1,097,482.00 as of 05/12/2026
	Totals	330,331.82	(423,796.12)	3,135,254.42	(2,791,397.22)	-	(3,258.40)	