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 20, 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: pfmcdd.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 August 18, 2026, Board of Supervisors' Meeting** *(provided under separate cover)*

Business Matters

2. **Consideration of Assignment Agreement with LJA Engineering f/k/a McIntosh & Associates** *(provided under separate cover)*
3. **Review and Acceptance of Arbitrage Rebate Report for the Series 2023 Bonds**
4. **Consideration of Arbitrage Rebate Proposal for Series 2023 Bonds from LLS Tax Solutions, Inc.**
5. **Consideration of OUC Utility Easement** *(provided under separate cover)*
6. **Ratification of Egis Insurance Package for FY 2027**
7. **Ratification of Operation and Maintenance Expenditures Paid in August 2026 in an amount totaling $29,379.79**
8. **Ratification of Operation and Maintenance Expenditures Paid in September 2026 in an amount totaling $37,206.35** *(provided under separate cover)*
9. **Ratification of Series 2025 Requisition No. 16 Paid in August 2026 in an amount totaling $56.18**
10. **Ratification of Series 2025 Requisition No. 17 Paid in September 2026 in an amount totaling $57.05** *(provided under separate cover)*
11. **Recommendation of Work Authorization/Proposed Services** ***(if applicable)***
12. **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

pfm

4. Construction Supervisor
5. Landscape Supervisor
6. Irrigation Supervisor

B. Supervisor Requests

Adjournment

Poitras East
Community Development District

Minutes of the August 18, 2026,
Board of Supervisors' Meeting
(provided under separate cover)

Poitras East
Community Development District

Assignment Agreement with LJA Engineering
f/k/a McIntosh & Associates
(provided under separate cover)

Poitras East
Community Development District

Arbitrage Rebate Report for the Series 2023 Bonds

LLS Tax Solutions Inc.
1645 Sun City Center Plz, #5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

September 17, 2026

Ms. Jennifer Walden
Poitras East Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

$24,655,000
Poitras East Community Development District
(City of Orlando, Florida)
Special Assessment Revenue Bonds, Series 2023
("Bonds")

Dear Ms. Walden:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the three-year period beginning February 14, 2023, through the period ending February 13, 2026 ("Computation Period"). This report indicates that there is no cumulative rebatable arbitrage liability as of February 13, 2026.

The next annual arbitrage rebate calculation date is February 13, 2027. We have provided an engagement letter for the next Computation Period for you to sign and return. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott

Linda L. Scott, CPA

Poitras East Community Development District

$24,655,000 Poitras East Community Development District (City of Orlando, Florida) Special Assessment Revenue Bonds, Series 2023

For the period ended February 13, 2026

LLS Tax Solutions Inc.
1645 Sun City Center Plz, #5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

September 17, 2026

Poitras East Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

Re: $24,655,000 Poitras East Community Development District (City of Orlando, Florida)
Special Assessment Revenue Bonds, Series 2023 ("Bonds")

Poitras East Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended February 13, 2026 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebatable Arbitrage for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebatable Arbitrage of $(36,306.81) at February 13, 2026. As such, no amount must be on deposit in the Rebate Fund.

As specified in Form 8038G, the calculations have been performed based upon a Bond Yield of 5.1156%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebatable Arbitrage for the Bonds for the Computation Period based on the information provided to us. The Rebatable Arbitrage has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"). We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

LLS Tax Solutions Inc.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Poitras East Community Development District
September 17, 2026
$24,655,000 (City of Orlando, Florida) Special Assessment Revenue Bonds, Series 2023
For the period ended February 13, 2026

NOTES AND ASSUMPTIONS

1. The issue date of the Bonds is February 14, 2023.

2. The end of the first Bond Year for the Bonds is February 13, 2024.

3. Computations of yield are based upon a 30-day month, a 360-day year and semiannual compounding.

4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under Section 148(f) the Code are shown in the attached schedule.

5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebatable Arbitrage for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.

6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebatable Arbitrage for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.

7. Ninety percent (90%) of the Rebatable Arbitrage as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebatable Arbitrage as of the Next Computation Date will not be the Rebatable Arbitrage reflected herein but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebatable Arbitrage computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.

8. For purposes of determining what constitutes an "issue" under Section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Poitras East Community Development District
September 17, 2026
$24,655,000 (City of Orlando, Florida) Special Assessment Revenue Bonds, Series 2023
For the period ended February 13, 2026

NOTES AND ASSUMPTIONS (cont'd)

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the "present value" method of valuation that is described in the Regulations.

10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a "bona fide debt service fund" for public purpose bonds issued after November 10, 1988, is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.

11. The proceeds of the Series 2023 Bonds were used for the following purposes: (a) to finance a portion of the District's Capital Improvement Program; (b) to pay down the revolving line of credit secured by the District's Special Assessment Revenue Bond Anticipation Note, Series 2020 (the "Series 2020 BAN") which Series 2020 BAN was issued to provide interim financing for the Project; (c) to fund a deposit to the Series 2023 Reserve Account in the amount of the Series 2023 Reserve Account Requirement on the date of issuance; and (d) to pay the costs and expenses incurred in connection with the issuance of the Series 2023 Bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Poitras East Community Development District
September 17, 2026
$24,655,000 (City of Orlando, Florida) Special Assessment Revenue Bonds, Series 2023
For the period ended February 13, 2026

DEFINITIONS

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.

2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.

3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.

4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebatable Arbitrage on certain prescribed dates.

5. *Rebatable Arbitrage*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.

6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Poitras East Community Development District
September 17, 2026
$24,655,000 (City of Orlando, Florida) Special Assessment Revenue Bonds, Series 2023
For the period ended February 13, 2026

SOURCE INFORMATION

Bonds	Source
Closing Date	Form 8038G
Bond Yield	Form 8038G
Investments	**Source**
Principal and Interest Receipt Amounts and Dates	Trust Statements
Investment Dates and Purchase Prices	Trust Statements

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Poitras East Community Development District
September 17, 2026
$24,655,000 (City of Orlando, Florida) Special Assessment Revenue Bonds, Series 2023
For the period ended February 13, 2026

DESCRIPTION OF SCHEDULE

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebatable Arbitrage.

$24,655,000 POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT (CITY OF ORLANDO, FLORIDA)
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2023

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 14 / 2023	ISSUE DATE
2 / 14 / 2023	BEGINNING OF COMPUTATION PERIOD
2 / 13 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.1156%	ALLOWABLE EARNINGS
2 / 14 / 2023	INITIAL DEPOSIT		0.00	814,368.75	947,484.99	133,116.24
3 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		786.48	0.00	0.00	0.00
3 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(786.48)	(912.73)	(126.25)
4 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		883.53	0.00	0.00	0.00
4 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,070.95	0.00	0.00	0.00
4 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,954.48)	(2,258.06)	(303.58)
4 / 12 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	185.11	213.62	28.51
4 / 12 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	1,332.81	1,538.10	205.29
4 / 12 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	1,665.99	1,922.60	256.61
4 / 18 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,183.91)	(3,671.23)	(487.32)
5 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,474.05	0.00	0.00	0.00
5 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,474.05)	(2,847.13)	(373.08)
6 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,559.13	0.00	0.00	0.00
6 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,559.13)	(2,932.66)	(373.53)
7 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,543.51	0.00	0.00	0.00
7 / 5 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,543.51)	(2,901.30)	(357.79)
8 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		923.69	0.00	0.00	0.00
8 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,950.02	0.00	0.00	0.00
8 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,873.71)	(3,265.55)	(391.84)
9 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		3,700.36	0.00	0.00	0.00
9 / 5 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,700.36)	(4,185.50)	(485.14)
10 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		3,580.99	0.00	0.00	0.00
10 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,580.99)	(4,034.59)	(453.60)
11 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		3,700.87	0.00	0.00	0.00
11 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,700.87)	(4,152.73)	(451.86)
12 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		3,555.32	0.00	0.00	0.00
12 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,555.32)	(3,971.53)	(416.21)
1 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,653.93	0.00	0.00	0.00
1 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,653.93)	(4,065.11)	(411.18)
2 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,621.28	0.00	0.00	0.00
2 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,621.28)	(4,012.43)	(391.15)
3 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,388.17	0.00	0.00	0.00
3 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,388.17)	(3,737.32)	(349.15)
4 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,622.74	0.00	0.00	0.00

$24,655,000 POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT (CITY OF ORLANDO, FLORIDA)
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2023

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 14 / 2023	ISSUE DATE
2 / 14 / 2023	BEGINNING OF COMPUTATION PERIOD
2 / 13 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.1156%	ALLOWABLE EARNINGS
4 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,622.74)	(3,980.39)	(357.65)
5 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,504.98	0.00	0.00	0.00
5 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,504.98)	(3,834.83)	(329.85)
6 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,621.78	0.00	0.00	0.00
6 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,621.78)	(3,944.87)	(323.09)
6 / 18 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(322.50)	(350.58)	(28.08)
7 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,504.38	0.00	0.00	0.00
7 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,504.38)	(3,802.03)	(297.65)
8 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,618.20	0.00	0.00	0.00
8 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,618.20)	(3,909.03)	(290.83)
9 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,617.59	0.00	0.00	0.00
9 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,617.59)	(3,890.86)	(273.27)
10 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,367.46	0.00	0.00	0.00
10 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,367.46)	(3,607.64)	(240.18)
11 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,272.77	0.00	0.00	0.00
11 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,272.77)	(3,490.48)	(217.71)
12 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		3,040.16	0.00	0.00	0.00
12 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,040.16)	(3,229.23)	(189.07)
1 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		3,028.05	0.00	0.00	0.00
1 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,028.05)	(3,202.86)	(174.81)
2 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,935.97	0.00	0.00	0.00
2 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,935.97)	(3,091.99)	(156.02)
3 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,651.86	0.00	0.00	0.00
3 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,651.86)	(2,781.05)	(129.19)
4 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,935.92	0.00	0.00	0.00
4 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,935.92)	(3,066.87)	(130.95)
5 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,841.25	0.00	0.00	0.00
5 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,841.25)	(2,955.51)	(114.26)
6 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,935.61	0.00	0.00	0.00
6 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,935.61)	(3,040.41)	(104.80)
7 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,841.25	0.00	0.00	0.00
7 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,841.25)	(2,930.74)	(89.49)
8 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,935.94	0.00	0.00	0.00
8 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,935.94)	(3,014.84)	(78.90)

$24,655,000 POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT (CITY OF ORLANDO, FLORIDA)
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2023

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 14 / 2023	ISSUE DATE
2 / 14 / 2023	BEGINNING OF COMPUTATION PERIOD
2 / 13 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.1156%	ALLOWABLE EARNINGS
9 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,933.29	0.00	0.00	0.00
9 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,933.29)	(2,999.89)	(66.60)
10 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,749.81	0.00	0.00	0.00
10 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,749.81)	(2,800.82)	(51.01)
11 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,751.90	0.00	0.00	0.00
11 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,751.90)	(2,790.39)	(38.49)
12 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,506.65	0.00	0.00	0.00
12 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,506.65)	(2,531.75)	(25.10)
1 / 2 / 2026	DEBT SERVICE RESERVE ACCOUNT		2,473.08	0.00	0.00	0.00
1 / 5 / 2026	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,473.08)	(2,486.30)	(13.22)
2 / 2 / 2026	DEBT SERVICE RESERVE ACCOUNT		2,417.78	0.00	0.00	0.00
2 / 3 / 2026	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,417.78)	(2,421.17)	(3.39)
2 / 13 / 2026	INTEREST ACCRUAL		1,013.61	0.00	0.00	0.00
		815,059.86	109,514.31	705,545.55	830,056.91	124,511.36
2 / 14 / 2023	INITIAL DEPOSIT		0.00	4,136,146.87	4,812,239.03	676,092.16
3 / 1 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		3,994.50	0.00	0.00	0.00
3 / 3 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(6,909.00)	(8,016.94)	(1,107.94)
3 / 3 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(5,246.09)	(6,087.36)	(841.27)
3 / 3 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(544,974.85)	(632,368.01)	(87,393.16)
3 / 3 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(189,274.86)	(219,627.32)	(30,352.46)
3 / 22 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(410.50)	(475.06)	(64.56)
3 / 22 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(5,246.09)	(6,071.16)	(825.07)
3 / 22 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(1,741,378.90)	(2,015,249.88)	(273,870.98)
3 / 22 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(97.55)	(112.89)	(15.34)
4 / 3 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		1,958.77	0.00	0.00	0.00
4 / 3 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		4,560.89	0.00	0.00	0.00
4 / 4 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(366.00)	(422.85)	(56.85)
4 / 4 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(5,246.09)	(6,060.94)	(814.85)
4 / 4 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(39,559.99)	(45,704.67)	(6,144.68)
4 / 4 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(55,565.72)	(64,196.50)	(8,630.78)
4 / 4 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	8,014.40	9,259.24	1,244.84
4 / 11 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(1,483,702.66)	(1,712,476.79)	(228,774.13)
4 / 17 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(11,972.03)	(13,806.39)	(1,834.36)
4 / 17 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(6,909.00)	(7,967.60)	(1,058.60)

$24,655,000 POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT (CITY OF ORLANDO, FLORIDA)
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2023

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 14 / 2023	ISSUE DATE
2 / 14 / 2023	BEGINNING OF COMPUTATION PERIOD
2 / 13 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.1156%	ALLOWABLE EARNINGS
4 / 17 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(15,922.88)	(18,362.58)	(2,439.70)
5 / 1 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		1,705.07	0.00	0.00	0.00
5 / 3 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(27,028.21)	(31,099.58)	(4,071.37)
6 / 1 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		57.38	0.00	0.00	0.00
7 / 3 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		51.93	0.00	0.00	0.00
8 / 1 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		18.92	0.00	0.00	0.00
8 / 1 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		39.92	0.00	0.00	0.00
8 / 9 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	5,500.00	6,243.81	743.81
9 / 1 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		94.59	0.00	0.00	0.00
10 / 2 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		98.15	0.00	0.00	0.00
11 / 1 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		101.91	0.00	0.00	0.00
12 / 1 / 2023	ACQUISITION AND CONSTRUCTION ACCOUNT		98.36	0.00	0.00	0.00
1 / 2 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		101.50	0.00	0.00	0.00
2 / 1 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		101.06	0.00	0.00	0.00
3 / 1 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		94.99	0.00	0.00	0.00
4 / 1 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		101.96	0.00	0.00	0.00
5 / 1 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		99.11	0.00	0.00	0.00
6 / 3 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		102.85	0.00	0.00	0.00
7 / 1 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		99.95	0.00	0.00	0.00
8 / 1 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		103.69	0.00	0.00	0.00
9 / 3 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		104.14	0.00	0.00	0.00
10 / 1 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		97.33	0.00	0.00	0.00
11 / 1 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		95.02	0.00	0.00	0.00
12 / 2 / 2024	ACQUISITION AND CONSTRUCTION ACCOUNT		88.60	0.00	0.00	0.00
1 / 2 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		88.59	0.00	0.00	0.00
2 / 3 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		86.21	0.00	0.00	0.00
3 / 3 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		78.14	0.00	0.00	0.00
4 / 1 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		86.80	0.00	0.00	0.00
5 / 1 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		84.32	0.00	0.00	0.00
6 / 2 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		87.42	0.00	0.00	0.00
7 / 1 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		84.91	0.00	0.00	0.00
8 / 1 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		88.06	0.00	0.00	0.00
9 / 2 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		88.27	0.00	0.00	0.00
9 / 23 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(5,697.50)	(5,810.53)	(113.03)

$24,655,000 POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT (CITY OF ORLANDO, FLORIDA)
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2023

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 14 / 2023	ISSUE DATE
2 / 14 / 2023	BEGINNING OF COMPUTATION PERIOD
2 / 13 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.1156%	ALLOWABLE EARNINGS
10 / 1 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		78.07	0.00	0.00	0.00
11 / 3 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		64.14	0.00	0.00	0.00
11 / 3 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(2,100.00)	(2,129.67)	(29.67)
11 / 3 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(95.30)	(96.65)	(1.35)
11 / 3 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(3,666.93)	(3,718.74)	(51.81)
11 / 3 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(2,325.00)	(2,357.85)	(32.85)
11 / 3 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(301.50)	(305.76)	(4.26)
11 / 5 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(737.00)	(747.20)	(10.20)
11 / 26 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(58.13)	(58.76)	(0.63)
12 / 1 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		32.22	0.00	0.00	0.00
12 / 16 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(47.65)	(48.03)	(0.38)
12 / 16 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(904.50)	(911.76)	(7.26)
12 / 22 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(6,550.72)	(6,597.76)	(47.04)
12 / 22 / 2025	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(1,142.00)	(1,150.20)	(8.20)
1 / 2 / 2026	ACQUISITION AND CONSTRUCTION ACCOUNT		20.90	0.00	0.00	0.00
1 / 26 / 2026	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(47.65)	(47.76)	(0.11)
2 / 2 / 2026	ACQUISITION AND CONSTRUCTION ACCOUNT		3.42	0.00	0.00	0.00
2 / 9 / 2026	ACQUISITION AND CONSTRUCTION ACCOUNT		0.00	(134.00)	(134.08)	(0.08)
		985.03	14,942.06	(13,957.03)	15,520.81	29,477.84
2 / 14 / 2023	INITIAL DEPOSIT		0.00	263,247.00	306,277.20	43,030.20
2 / 14 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(70,000.00)	(81,442.16)	(11,442.16)
2 / 14 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(45,000.00)	(52,355.67)	(7,355.67)
2 / 14 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(15,500.00)	(18,033.62)	(2,533.62)
2 / 14 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(24,655.00)	(28,685.09)	(4,030.09)
2 / 14 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(35,000.00)	(40,721.08)	(5,721.08)
2 / 14 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(2,250.00)	(2,617.78)	(367.78)
2 / 14 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(4,000.00)	(4,653.84)	(653.84)
2 / 14 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(6,000.00)	(6,980.76)	(980.76)
2 / 17 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(9,342.00)	(10,864.46)	(1,522.46)
2 / 21 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(35,000.00)	(40,681.10)	(5,681.10)
2 / 21 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(1,000.00)	(1,162.32)	(162.32)
2 / 21 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(10,000.00)	(11,623.17)	(1,623.17)
3 / 1 / 2023	COST OF ISSUANCE ACCOUNT		27.85	0.00	0.00	0.00
3 / 2 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(27.85)	(32.32)	(4.47)

$24,655,000 POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT (CITY OF ORLANDO, FLORIDA)
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2023

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 14 / 2023	ISSUE DATE
2 / 14 / 2023	BEGINNING OF COMPUTATION PERIOD
2 / 13 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.1156%	ALLOWABLE EARNINGS
4 / 3 / 2023	COST OF ISSUANCE ACCOUNT		5.97	0.00	0.00	0.00
4 / 3 / 2023	COST OF ISSUANCE ACCOUNT		7.23	0.00	0.00	0.00
4 / 4 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(13.20)	(15.25)	(2.05)
5 / 1 / 2023	COST OF ISSUANCE ACCOUNT		16.70	0.00	0.00	0.00
5 / 2 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(16.70)	(19.22)	(2.52)
6 / 1 / 2023	COST OF ISSUANCE ACCOUNT		17.28	0.00	0.00	0.00
6 / 2 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(17.28)	(19.80)	(2.52)
7 / 3 / 2023	COST OF ISSUANCE ACCOUNT		17.18	0.00	0.00	0.00
7 / 5 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(17.18)	(19.60)	(2.42)
8 / 1 / 2023	COST OF ISSUANCE ACCOUNT		6.24	0.00	0.00	0.00
8 / 1 / 2023	COST OF ISSUANCE ACCOUNT		13.17	0.00	0.00	0.00
8 / 2 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(19.41)	(22.06)	(2.65)
8 / 9 / 2023	COST OF ISSUANCE ACCOUNT		0.00	(5,500.00)	(6,243.81)	(743.81)
		0.00	111.62	(111.62)	84.09	195.71
		816,044.89	124,567.99	691,476.90	845,661.81	154,184.91

ACTUAL EARNINGS	124,567.99
ALLOWABLE EARNINGS	154,184.91
REBATABLE ARBITRAGE	(29,616.92)
FUTURE VALUE OF 2/13/2024 COMPUTATION DATE CREDIT	(2,290.05)
FUTURE VALUE OF 2/13/2025 COMPUTATION DATE CREDIT	(2,229.84)
COMPUTATION DATE CREDIT	(2,170.00)
CUMULATIVE REBATABLE ARBITRAGE	(36,306.81)

Poitras East
Community Development District

Arbitrage Rebate Proposal for Series 2023 Bonds
from LLS Tax Solutions, Inc.

LLS Tax Solutions Inc.
1645 Sun City Center Plz, #5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

September 17, 2026

Poitras East Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Poitras East Community Development District ("Client") for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- $24,655,000 Poitras East Community Development District (City of Orlando, Florida) Special Assessment Revenue Bonds, Series 2023

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment

of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated "tax shelter" rules that require taxpayers to disclose their participation in "reportable transactions" by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions, and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all "reportable transactions" and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client's participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state "tax shelter" reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client's failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the annual calculation period beginning February 14, 2026, through the period ending February 13, 2027, is $500, which includes reasonable out-of-pocket expenses. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

By: Linda L. Scott

Linda L. Scott, CPA

AGREED AND ACCEPTED:
Poitras East Community Development District

By: _____

Print Name: _____

Title: _____

Date: _____

Poitras East
Community Development District

OUC Utility Easement

(provided under separate cover)

Poitras East
Community Development District

Egis Insurance Package for FY 2027

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:

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

Term: **October 1, 2026 to October 1, 2027**

Quote Number: 100126365

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values –Building and Contents – Per Schedule on file totalling	$1,951,057
Loss of Business Income	$1,000,000
Additional Expense	$1,000,000
Inland Marine	
Scheduled Inland Marine	Not Included

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.
	3 %	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
	Not Applicable	Golf Course Tees and Greens Deductible on all covered Perils if scheduled.

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 **$15,804**

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	$1,250,000 in any one occurrrence
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	Glass and Sanitary Fittings Extension	$25,000 in any one occurrence
X	BB	Awnings, Gutters and Downspouts	Included
X	CC	Lock and Key Replacement	$2,500 any one occurrence
X	DD	Tracks and fields (except Lawns, Plants, Trees and Srubs covered under code K)	$250,000 any one occurrence and $500,000 in the annual aggregate in any one coverage period. or Up to the declared value if it is specifically listed as "Tracks and Fields" in the schedule of values.
X	EE	Awnings, Gutters and Downspouts	Included
X	FF	Civil or Military Authority	45 consecutive days and one mile.

CRIME COVERAGE

Description	Limit	Deductible
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
Abuse and Molestation Limit (Added by Claims Made Endorsement)	Not Included
Abuse and Molestation Aggregate Limit (Added by Claims Made Endorsement)	Not Included
Abuse and Molestation Retroactive Date	Not Included
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

Retroactive Date:

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

<u>Cyber Liability sublimit included under POL/EPLI</u>

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

FLORIDA INSURANCE ALLIANCE

PREMIUM SUMMARY

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

Term: **October 1, 2026 to October 1, 2027**

Quote Number: 100126365

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	$15,804
Crime	$500
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	$4,157
Public Officials and Employment Practices Liability	$3,399
Deadly Weapon Protection Coverage	Included
TOTAL PREMIUM DUE	**$23,860**

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)

FLORIDA INSURANCE ALLIANCE

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., 10/01/2026, 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 the Applicant desire to cancel coverage; it will give not less than ninety (90) days prior written notice of cancellation;

(e) That if the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;

(f) 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, 2026

By: _____
Administrator

FLORIDA INSURANCE ALLIANCE

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	$1,951,057	As per schedule attached
☐	Inland Marine	Not Included	
☐	Auto Physical Damage	Not Included	

Signature: Richard Levey Date: 9.30.26

Name: Richard Levey

Title: Chairman

Schedule Items Effective As of: 10/01/2026

FLORIDA INSURANCE ALLIANCE

Property Schedule

Poitras East Community Development District

Policy No.: 100126365
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description / Address	Roof Shape	Roof Pitch	Year Built / Const Type	Eff. Date / Term Date	Building Value / Contents Value	Roof Covering	Covering Replaced	Roof Yr Blt	Total Insured Value
1	Lift Station 14068 Progression Way Orlando FL 32827			2021 Pump / lift station	10/01/2026 10/01/2027	$438,090				$438,090
2	Decorative Knee wall w/ Decorative Fence and column features (2) Luminary between Narcoossee and Progression Orlando FL 32828			2021 Masonry non combustible	10/01/2026 10/01/2027	$405,804				$405,804
3	Knee Wall Luminary Blvd and Selten Way Orlando FL 32829			2022 Masonry non combustible	10/01/2026 10/01/2027	$183,965				$183,965
4	Knee Wall Luminary Blvd and Pearson Ave Orlando FL 32830			2023 Masonry non combustible	10/01/2026 10/01/2027	$162,322				$162,322
5	Knee Wall Luminary Blvd and Centerline Drive Orlando FL 32830			2023 Masonry non combustible	10/01/2026 10/01/2027	$162,322				$162,322
6	Decorative Walls w/Column Features Centerline, North of Luminary Blvd (Bridge) Orlando FL 32827			2023 Masonry non combustible	10/01/2026 10/01/2027	$178,554				$178,554
7	Screen Wall & Railing Luminary Blvd Ext and Jim Branch Creek Crossing Orlando FL 32827			2026 Masonry non combustible	10/01/2026 10/01/2027	$420,000				$420,000

Total:	Building Value	Contents Value	Insured Value
	$1,951,057	$0	$1,951,057

Sign: Richard Levey Print Name: Richard Levey Date: 9.30.26

Poitras East
Community Development District

Operations and Maintenance Expenditures Paid in August 2026 in an amount totaling $29,379.79

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 August 1, 2026 through August 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$29,379.79**

Approval of Expenditures:

_____

____ Chairman

____ Vice Chairman

____ Assistant Secretary

Poitras East CDD

AP Check Register (Current by Bank)

Check Dates: 8/1/2026 to 8/31/2026

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
BANK ID: OM1705 - CITY NATIONAL BANK					**001-101-0000-00-01**
2037	08/04/26	P	JRDAVI	Jr. Davis Construction Co.	$164,217.57
2038	08/28/26	P	BERMAN	Berman Construction	$1,200.00
2039	08/28/26	P	CEPRA	Cepra Landscape	$18,850.33
2040	08/28/26	P	DONMC	Donald W McIntosh Associates	$13,803.60
2041	08/28/26	P	KUTAK	Kutak Rock	$2,848.00
2042	08/28/26	P	ORLSEN	Orlando Sentinel	$1,057.63
				BANK OM1705 REGISTER TOTAL:	**$201,977.13**
BANK ID: OM-ACH - CITY NATIONAL BANK - ACH & WIRES					**001-101-0000-00-01**
70079	08/17/26	M	TRUSTE	US Bank as Trustee for Poitras	$83,264.01
70080	08/24/26	M	OUC	Orlando Utilities Commission	$5,423.83
				BANK OM-ACH REGISTER TOTAL:	**$88,687.84**
				GRAND TOTAL :	**$290,664.97**

23,955.96	Checks 2038-2039, 2041-2042
83,264.01	Debt Service Wire
164,217.57	FR 36 - Construction check 2037
13,803.60	FR 39 - Construction check 2040
5,423.83	PA 345 - OUC paid online
290,664.97	Total cash spent
29,379.79	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

August 2026 AP Remittance Report

BANK:	OM1705	CHECK:	2037	AMOUNT:	$164,217.57	DATE:	08/04/26	VEND ID:	JRDAVI

Date	Invoice Number	Invoice Description	Discount Taken	Amount Paid
04/25/26	131715	FR 37 - Proj. 2206 - Centerlin	$0.00	$160,467.57
06/25/26	131856	FR 38 - Proj. 2206 - Centerlin	$0.00	$3,750.00
		TOTALS:	$0.00	$164,217.57

BANK:	OM-ACH	CHECK:	70079	AMOUNT:	$83,264.01	DATE:	08/17/26	VEND ID:	TRUSTE

Date	Invoice Number	Invoice Description	Discount Taken	Amount Paid
08/17/26	2026.08.14	S2023 FY26 DS (239115000) Dist	$0.00	$83,264.01
		TOTALS:	$0.00	$83,264.01

BANK:	OM-ACH	CHECK:	70080	AMOUNT:	$5,423.83	DATE:	08/24/26	VEND ID:	OUC

Date	Invoice Number	Invoice Description	Discount Taken	Amount Paid
08/03/26	10986-080326	PA 345 - OUC 2026.08.03 Electr	$0.00	$242.26
08/03/26	10986-080326	PA 345 - OUC 2026.08.03 Reclai	$0.00	$779.46
08/03/26	10986-080326	PA 345 - OUC 2026.08.03 Street	$0.00	$4,394.57
08/03/26	10986-080326	PA 345 - OUC 2026.08.03 Taxes	$0.00	$7.54
		TOTALS:	$0.00	$5,423.83

BANK:	OM1705	CHECK:	2038	AMOUNT:	$1,200.00	DATE:	08/28/26	VEND ID:	BERMAN

Date	Invoice Number	Invoice Description	Discount Taken	Amount Paid
08/01/26	9628431	PA 345 - Aug. lift station mai	$0.00	$200.00
08/01/26	9628433	PA 345 - Aug. administrator ag	$0.00	$500.00
08/01/26	9628433	PA 345 - Aug. irrigation speci	$0.00	$500.00
		TOTALS:	$0.00	$1,200.00

BANK:	OM1705	CHECK:	2039	AMOUNT:	$18,850.33	DATE:	08/28/26	VEND ID:	CEPRA

Date	Invoice Number	Invoice Description	Discount Taken	Amount Paid
08/01/26	O-S10588	PA 345 - Aug. landscaping	$0.00	$18,850.33
		TOTALS:	$0.00	$18,850.33

BANK:	OM1705	CHECK:	2040	AMOUNT:	$13,803.60	DATE:	08/28/26	VEND ID:	DONMC

Date	Invoice Number	Invoice Description	Discount Taken	Amount Paid
07/17/26	49329	FR 39 - Construction eng. srvs	$0.00	$203.75
07/17/26	49333	FR 39 - Luminary Boulevard Ext	$0.00	$5,868.98
07/17/26	49334	FR 39 - Centerline Drive Segme	$0.00	$5,144.96
07/17/26	49335	FR 39 - Centerline Drive Segme	$0.00	$1,528.80
07/17/26	49336	FR 39 - Lift Station D eng. sr	$0.00	$1,057.11
		TOTALS:	$0.00	$13,803.60

BANK:	OM1705	CHECK:	2041	AMOUNT:	$2,848.00	DATE:	08/28/26	VEND ID:	KUTAK

Date	Invoice Number	Invoice Description	Discount Taken	Amount Paid
07/28/26	3779316	PA 345 - Gen. legal thru 06/30	$0.00	$1,101.00
07/28/26	3779317	PA 345 - Gen. legal thru 05/31	$0.00	$1,747.00
		TOTALS:	$0.00	$2,848.00

BANK:	OM1705	CHECK:	2042	AMOUNT:	$1,057.63	DATE:	08/28/26	VEND ID:	ORLSEN

Date	Invoice Number	Invoice Description	Discount Taken	Amount Paid
07/20/26	OSA95825	PA 345 - Ad: 79618; Notice of	$0.00	$301.15
07/20/26	OSA95826	PA 345 - Ad: 84641; 07/21/2026	$0.00	$261.77
07/27/26	OSA99871	PA 345 - Ad: 79626; Notice of	$0.00	$494.71
		TOTALS:	$0.00	$1,057.63

Poitras East
Community Development District

Operations and Maintenance Expenditures Paid in September 2026 in an amount totaling $37,206.35

(provided under separate cover)

Poitras East
Community Development District

Series 2025 Requisition No. 16 Paid in August 2026 in an amount totaling $56.18

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 August 1, 2026 through August 31, 2026. This does not include requisitions previously approved by the Board.

REQUISITION NO.	PAYEE	AMOUNT
Series 2025 – req 16	Boggy Creek Improvement District	$56.18
	TOTAL	**$56.18**

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, as amended and supplemented by the Second Supplemental Trust Indenture between the District and the Trustee, dated as of September 1, 2025 (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: 16

(B) Name of Payee: Boggy Creek Improvement District

(C) Amount Payable: **$56.18**

(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 OSA108062 from Orlando Sentinel for FY 2026 Construction Committee August 13, 2026 Meeting (Ad: 95320), Paid by Boggy Creek Improvement District on CPA 4

(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 2025 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 2025 Project and each represents a Cost of the Series 2025 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.

RECEIVED
By Amanda Lane at 3:28 pm, Sep 01, 2026

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

By:_____
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 2025 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2025 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 2025 Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

_____
Consulting Engineer Robert A Schanck, PE
September 1, 2026

RECEIVED
By Amanda Lane at 3:28 pm, Sep 01, 2026

Poitras East
Community Development District

Series 2025 Requisition No. 17 Paid in September 2026 in an amount totaling $57.05

(provided under separate cover)

Poitras East
Community Development District

Work Authorizations/Proposed Services
(if applicable)

WORK AUTHORIZATION FOR MAINTENANCE SERVICES

This Work Authorization (the "**Work Authorization**"), dated September 24, 2026, 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 decoration 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

Edgard Morales

_____
Witness

By:_____
Its:_____

Exhibit A: Proposal/Scope of Services

ESTIMATE
#5943

BILL TO
Poitras East CDD
United States

SHIP TO
Poitras East CDD
United States

SALES REP	EXPIRES	Exp. Close	SHIPPING METHOD
Edgard Morales Gonzalez	10/24/2026	09/24/2026	

PROJECT OVERVIEW

Scope of Work – Holiday Décor at PECDD

Provide all materials, equipment, and labor to install two 36-inch holiday wreaths with bows and garland swags at the Luminary roundabout.

ITEM	DESCRIPTION	QUANTITY	RATE	AMOUNT
Maintenance Work	Cost of tech to pick up and install holiday decor at PECDD	1	$1,250.00	$1,250.00

Subtotal	$1,250.00
TAX	
Total	$1,250.00

Please sign and return this estimate to authorize the proposed work.

Client Representative Signature _____

Date _____

Printed Name _____

Poitras East
Community Development District

District's Financial Position and Budget to Actual YTD

Poitras East Community Development District

August 2026 Financial Package

August 31, 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 8/31/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
		Assets			
Current Assets					
General Checking Account	$ 1,049,478.58				$ 1,049,478.58
Alleyway & Infrastructure Capital Res.	222,940.79				222,940.79
Assessments Receivable	2,683.02				2,683.02
Prepaid Expenses	3,320.22				3,320.22
Assessments Receivable		$ 9,246.67			9,246.67
Series 2023 Debt Service Reserve		814,046.25			814,046.25
Series 2025 Debt Service Reserve		325,198.75			325,198.75
Series 2023 Revenue		791,680.12			791,680.12
Series 2025 Revenue		282,272.90			282,272.90
Series 2023 Prepayment		322.50			322.50
Series 2025 Prepayment		76.88			76.88
Accounts Receivable - Due from Developer			$ 7,500.00		7,500.00
Series 2023 Acquisition/Construction			34.98		34.98
Series 2025 Acquisition/Construction			117.04		117.04
Total Current Assets	$ 1,278,422.61	$ 2,222,844.07	$ 7,652.02	$ -	$ 3,508,918.70
Investments					
Amount Available in Debt Service Funds				$ 2,213,597.40	$ 2,213,597.40
Amount To Be Provided				30,091,402.60	30,091,402.60
Total Investments	$ -	$ -	$ -	$ 32,305,000.00	$ 32,305,000.00
Total Assets	$ 1,278,422.61	$ 2,222,844.07	$ 7,652.02	$ 32,305,000.00	$ 35,813,918.70

Poitras East CDD
Statement of Financial Position
As of 8/31/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable	$ 10,251.84				$ 10,251.84
Deferred Revenue	2,683.02				2,683.02
Deferred Revenue		$ 9,246.67			9,246.67
Accounts Payable			$ 7,556.18		7,556.18
Deferred Revenue			7,500.00		7,500.00
Total Current Liabilities	$ 12,934.86	$ 9,246.67	$ 15,056.18	$ -	$ 37,237.71
Long Term Liabilities					
Revenue Bonds Payable - Long-Term				$ 32,305,000.00	$ 32,305,000.00
Total Long Term Liabilities	$ -	$ -	$ -	$ 32,305,000.00	$ 32,305,000.00
Total Liabilities	$ 12,934.86	$ 9,246.67	$ 15,056.18	$ 32,305,000.00	$ 32,342,237.71
Net Assets					
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	288,745.89				288,745.89
Net Assets, Unrestricted		$ 1,903,808.10			1,903,808.10
Current Year Net Assets, Unrestricted		309,789.30			309,789.30
Net Assets, Unrestricted			$ 354,136.70		354,136.70
Current Year Net Assets, Unrestricted			(361,540.86)		(361,540.86)
Total Net Assets	$ 1,265,487.75	$ 2,213,597.40	$ (7,404.16)	$ -	$ 3,471,680.99
Total Liabilities and Net Assets	$ 1,278,422.61	$ 2,222,844.07	$ 7,652.02	$ 32,305,000.00	$ 35,813,918.70

Poitras East CDD
Statement of Activities
As of 8/31/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Revenues					
On-Roll Assessments	$ 719,775.52				$ 719,775.52
On-Roll Assessments		$ 2,266,287.16			2,266,287.16
Inter-Fund Group Transfers In		302.14			302.14
Developer Contributions			$ 756,457.76		756,457.76
Total Revenues	$ 719,775.52	$ 2,266,589.30	$ 756,457.76	$ -	$ 3,742,822.58
Expenses					
Supervisor Fees	$ 8,800.00				$ 8,800.00
D&O Insurance	3,162.00				3,162.00
Trustee Services	7,752.47				7,752.47
Management	35,291.63				35,291.63
Engineering	17,601.13				17,601.13
Disclosure	8,750.00				8,750.00
District Counsel	13,210.09				13,210.09
Assessment Administration	15,000.00				15,000.00
Audit	8,300.00				8,300.00
Tax Preparation	25.68				25.68
Travel and Per Diem	24.30				24.30
Postage & Shipping	98.14				98.14
Legal Advertising	4,581.82				4,581.82
Web Site Maintenance	2,495.00				2,495.00
Holiday Decorations	2,950.00				2,950.00
Dues, Licenses, and Fees	175.00				175.00
Electric	2,981.39				2,981.39
Water Reclaimed	9,457.61				9,457.61
General Insurance	3,867.00				3,867.00
Property & Casualty	15,476.00				15,476.00
Other Insurance	500.00				500.00
Irrigation Parts	27,446.13				27,446.13
Landscaping Maintenance & Material	207,353.63				207,353.63
Flower & Plant Replacement	15,090.00				15,090.00

Poitras East CDD
Statement of Activities
As of 8/31/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Contingency	$ 4,798.05				$ 4,798.05
Pest Control	1,190.00				1,190.00
Entry and Wall Maintenance	4,750.00				4,750.00
Streetlights	43,898.51				43,898.51
Liftstation Maintenance	19,478.14				19,478.14
Personnel Leasing Agreement	11,000.00				11,000.00
Principal Payments (Series 2023)		$ 450,000.00			450,000.00
Principal Payments (Series 2025)		60,000.00			60,000.00
Interest Payments (Series 2023)		1,183,137.50			1,183,137.50
Interest Payments (Series 2025)		324,989.21			324,989.21
Engineering			$ 132,126.61		132,126.61
District Counsel			2,997.50		2,997.50
Legal Advertising			604.08		604.08
Contingency			987,088.08		987,088.08
Inter-Fund Transfers Out			302.14		302.14
Total Expenses	$ 495,503.72	$ 2,018,126.71	$ 1,123,118.41	$ -	$ 3,636,748.84
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	$ 64,474.09				$ 64,474.09
Dividend Income		$ 61,326.71			61,326.71
Dividend Income			$ 5,119.79		5,119.79
Total Other Revenues (Expenses) & Gains (Losses)	$ 64,474.09	$ 61,326.71	$ 5,119.79	$ -	$ 130,920.59
Change In Net Assets	$ 288,745.89	$ 309,789.30	$ (361,540.86)	$ -	$ 236,994.33
Net Assets At Beginning Of Year	$ 976,741.86	$ 1,903,808.10	$ 354,136.70	$ -	$ 3,234,686.66
Net Assets At End Of Year	$ 1,265,487.75	$ 2,213,597.40	$ (7,404.16)	$ -	$ 3,471,680.99

Poitras East CDD

Budget to Actual

For the Month Ending 8/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
Revenues					
Assessments	$ 719,775.52	$ 662,245.83	$ 57,529.69	$ 722,450.00	107.85%
Carryforward Revenue	59,366.91	59,366.91	-	64,763.90	91.67%
Net Revenues	**$ 779,142.43**	**$ 721,612.74**	**$ 57,529.69**	**$ 787,213.90**	**98.97%**
General & Administrative Expenses					
Supervisor Fees	$ 8,800.00	$ 11,000.00	$ (2,200.00)	$ 12,000.00	73.33%
D&O Insurance	3,162.00	3,144.58	17.42	3,430.45	92.17%
Trustee Services	7,752.47	12,330.67	(4,578.20)	13,451.64	57.63%
Management	35,291.63	35,291.67	(0.04)	38,500.00	91.67%
Engineering	17,601.13	17,875.00	(273.87)	19,500.00	90.26%
Disclosure	8,750.00	6,875.00	1,875.00	7,500.00	116.67%
Property Appraiser	-	1,833.33	(1,833.33)	2,000.00	0.00%
District Counsel	13,210.09	27,500.00	(14,289.91)	30,000.00	44.03%
Assessment Administration	15,000.00	13,750.00	1,250.00	15,000.00	100.00%
Reamortization Schedules	-	229.17	(229.17)	250.00	0.00%
Audit	8,300.00	9,441.67	(1,141.67)	10,300.00	80.58%
Arbitrage Calculation	-	916.67	(916.67)	1,000.00	0.00%
Tax Preparation	25.68	24.20	1.48	26.40	97.27%
Travel and Per Diem	24.30	275.00	(250.70)	300.00	8.10%
Telephone	-	22.92	(22.92)	25.00	0.00%
Postage & Shipping	98.14	687.50	(589.36)	750.00	13.09%
Copies	-	1,145.83	(1,145.83)	1,250.00	0.00%
Legal Advertising	4,581.82	6,875.00	(2,293.18)	7,500.00	61.09%
Bank Fees	-	44.00	(44.00)	48.00	0.00%
Miscellaneous	-	4,125.00	(4,125.00)	4,500.00	0.00%
Meeting Room	-	229.17	(229.17)	250.00	0.00%
Office Supplies	-	229.17	(229.17)	250.00	0.00%
Web Site Maintenance	2,495.00	2,695.00	(200.00)	2,940.00	84.86%
Holiday Decorations	2,950.00	1,145.83	1,804.17	1,250.00	236.00%
Dues, Licenses, and Fees	175.00	160.42	14.58	175.00	100.00%
Total General & Administrative Expenses	**$ 128,217.26**	**$ 157,846.80**	**$ (29,629.54)**	**$ 172,196.49**	**74.46%**

Poitras East CDD

Budget to Actual

For the Month Ending 8/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
Field Operations					
Electric Utility Services					
Electric	$ 2,981.39	$ 4,583.33	$ (1,601.94)	$ 5,000.00	59.63%
Water-Sewer Combination Services					
Water Reclaimed	9,457.61	13,750.00	(4,292.39)	15,000.00	63.05%
Other Physical Environment					
General Insurance	3,867.00	3,845.60	21.40	4,195.20	92.18%
Property & Casualty Insurance	15,476.00	15,916.86	(440.86)	17,363.85	89.13%
Other Insurance	500.00	1,375.00	(875.00)	1,500.00	33.33%
Irrigation Repairs	27,446.13	46,750.00	(19,303.87)	51,000.00	53.82%
Landscaping Maintenance & Material	207,353.63	265,833.33	(58,479.70)	290,000.00	71.50%
Tree Trimming	-	18,333.33	(18,333.33)	20,000.00	0.00%
Flower & Plant Replacement	15,090.00	22,916.67	(7,826.67)	25,000.00	60.36%
Contingency	4,798.05	32,961.83	(28,163.78)	35,958.36	13.34%
Pest Control	1,190.00	1,375.00	(185.00)	1,500.00	79.33%
Road & Street Facilities					
Entry and Wall Maintenance	4,750.00	5,500.00	(750.00)	6,000.00	79.17%
Hardscape Maintenance	-	9,166.67	(9,166.67)	10,000.00	0.00%
Alleyway Maintenance	-	9,166.67	(9,166.67)	10,000.00	0.00%
Streetlights	43,898.51	18,333.33	25,565.18	20,000.00	219.49%
Accent Lighting	-	458.33	(458.33)	500.00	0.00%
Liftstation Maintenance	19,478.14	13,750.00	5,728.14	15,000.00	129.85%
Parks & Recreation					
Personnel Leasing Agreement - Administrator	5,500.00	16,500.00	(11,000.00)	18,000.00	30.56%
Personnel Leasing Agreement - Irrigation Specialist	5,500.00	16,500.00	(11,000.00)	18,000.00	30.56%
Reserves					
Infrastructure Capital Reserve	-	36,666.66	(36,666.66)	40,000.00	0.00%
Alleyway Reserve	-	13,750.00	(13,750.00)	15,000.00	0.00%
Total Field Operations Expenses	**$ 367,286.46**	**$ 567,432.61**	**$ (200,146.15)**	**$ 619,017.41**	**59.33%**
Total Expenses	**$ 495,503.72**	**$ 725,279.41**	**$ (229,775.69)**	**$ 791,213.90**	**62.63%**
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	$ 64,474.09	$ 3,666.67	$ 60,807.42	$ 4,000.00	1611.85%
Total Other Revenues (Expenses) & Gains (Losses)	**$ 64,474.09**	**$ 3,666.67**	**$ 60,807.42**	**$ 4,000.00**	**1611.85%**
Net Income (Loss)	**$ 348,112.80**	**$ -**	**$ 348,112.80**	**$ -**	

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	-	-	282,635.04	(259,235.82)	-	-	1,127,104.55	
6/1/2026	1,127,104.55	-	-	166,323.47	(195,658.72)	-	-	1,097,769.30	
7/1/2026	1,097,769.30	-	-	49,767.02	(96,245.31)	-	(61.82)	1,051,229.19	
8/1/2026	1,051,229.19	-	-	288,914.36	(290,664.97)	-	-	1,049,478.58	
9/1/2026	1,049,478.58	-	-	28,019.62	(69,947.56)	-	-	1,007,550.64	as of 09/19/2026
	Totals	330,331.82	(423,796.12)	3,828,874.28	(3,574,886.62)	-	(3,320.22)		