GIR East
Community Development District

Meeting Agenda

August 2, 2023

AGENDA

GIR East
Community Development District

219 East Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

July 26, 2023

Board of Supervisors
GIR East
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of **GIR East Community Development District** will be held on **Wednesday, August 2, 2023 at 3:00 PM, at 3850 Canoe Creek Road, Saint Cloud, FL.** Following is the advance agenda for the meetings:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankins
    a. Grau & Associates
4. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Public Hearing
    A. Consideration of Resolution 2023-32 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations
    B. Consideration of Fiscal Year 2024 Budget Funding Agreement
4. Approval of Minutes of the April 5, 2023 Audit Committee and Board of Supervisors Meeting
5. Consideration of Resolution 2023-33 Appointing an Assistant Treasurer
6. Consideration of Resolution 2023-34 Re-Designating Bank Account Signatories
7. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Check Register
        ii. Balance Sheet and Income Statement
        iii. Consideration of Funding Requests 9-10

iv. Ratification of Funding Requests 11-13
v. Presentation of Number of Registered Voters: 3
vi. Approval of Fiscal Year 2024 Meeting Dates

8. Other Business
9. Supervisor's Requests
10. Adjournment

Sincerely,

George S. Flint

George S. Flint
District Manager

Audit Committee Meeting

SECTION III

SECTION A

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

GIR EAST

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 19, 2023
5:00PM

Submitted to:
GIR East
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2023

GIR East Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the GIR East Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team
Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs
Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships
We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation
We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau's Focus and Experience

Our Team

3 Partners

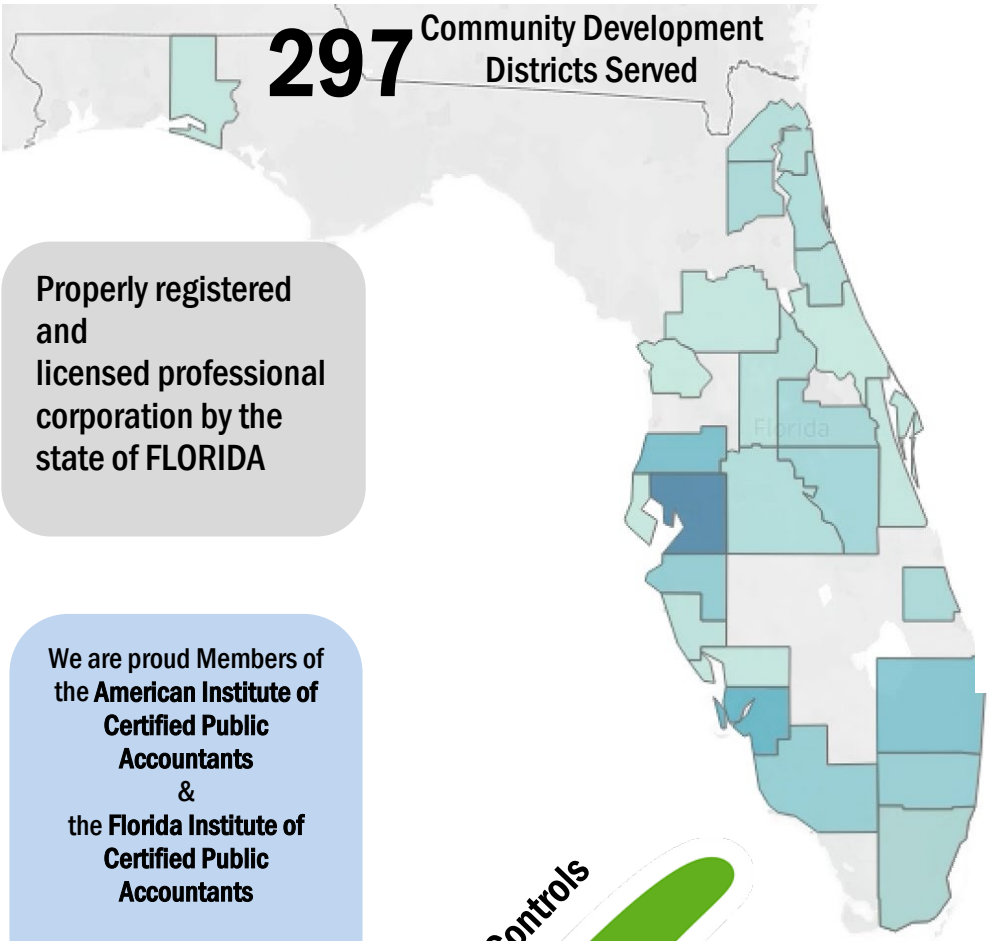
10 Professional Staff

2 Administrative Professionals

2005

Year founded

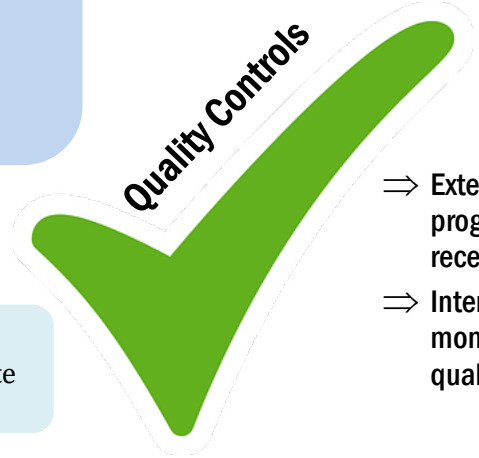
Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

AICPA | FICPA | GFOA | FASD | FGFOA



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

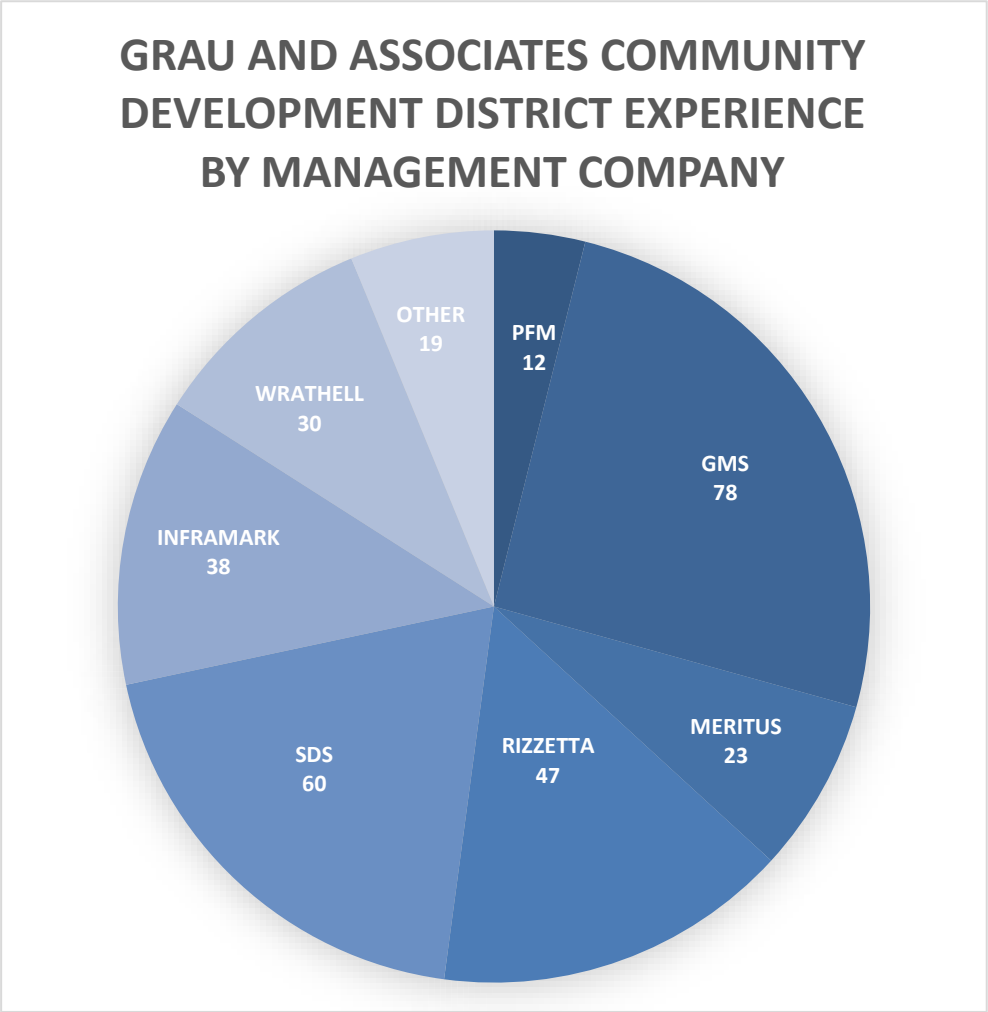
850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 30+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)
Years Performing Audits: 14+
CPE (last 2 years): Government Accounting, Auditing: 47 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
- Tony Grau

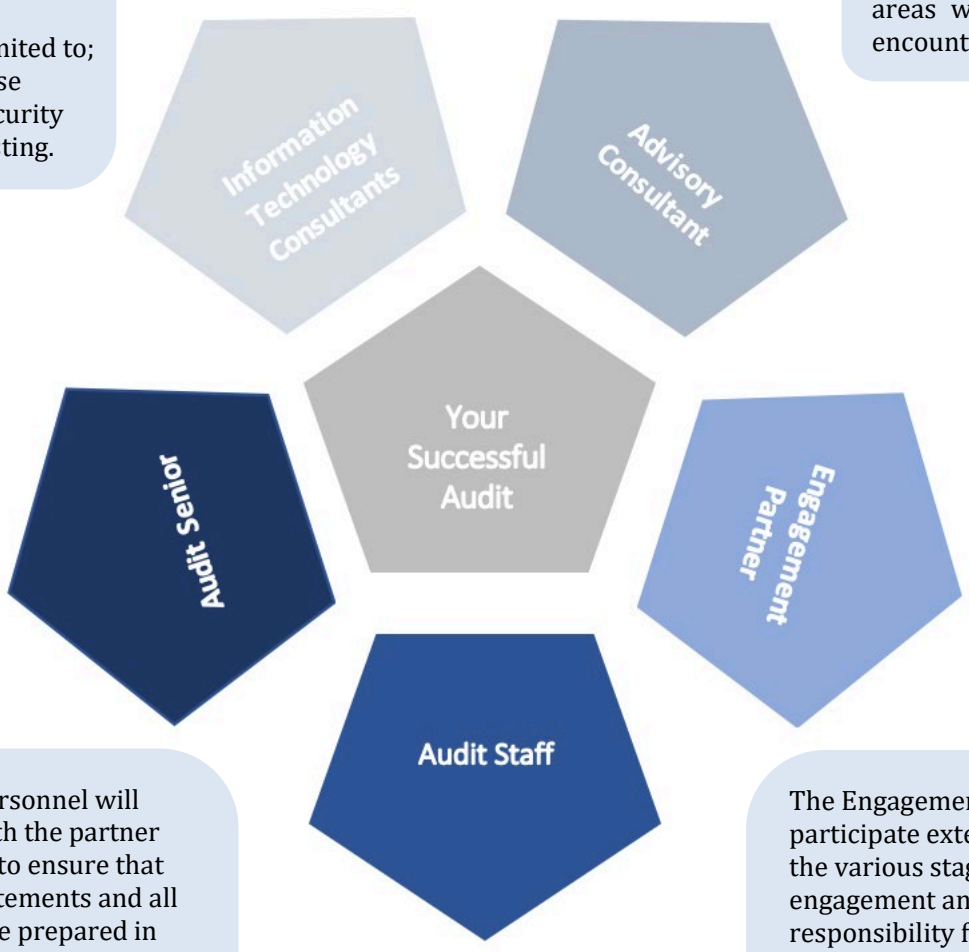
"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.

Antonio 'Tony ' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
Florida Government Finance Officers Association
Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (*includes of 4 hours of Ethics CPE)*

Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)
Master of Accounting
Florida Atlantic University (2003)
Bachelor of Arts:
Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District
Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course	Hours
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	105 (*includes of 4 hours of Ethics CPE)*

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

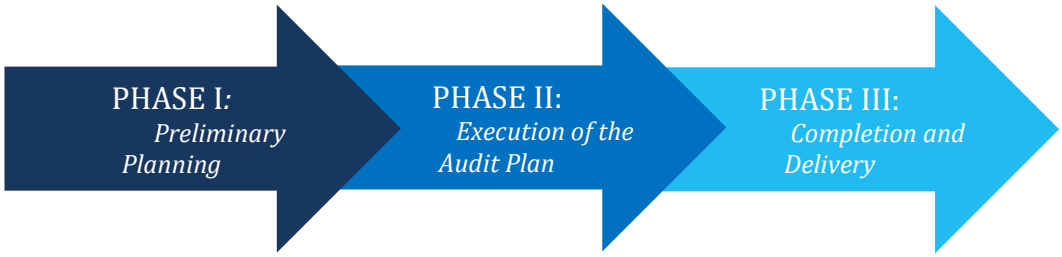
AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***exceed those expectations***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

Year Ended September 30,	Fee
2023	$3,400
2024	$3,500
2025	$3,600
2026	$3,700
2027	$3,800
TOTAL (2023-2027)	**$18,000**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	**333**	**5**	**3**	**328**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing GIR East Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

GIR East CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2023- $3,400 2024- $3,500 2025- $3,600 2026- $3,700 2027- $3,800		

Board of Supervisors Meeting

SECTION III

SECTION A

RESOLUTION 2023-32

THE ANNUAL APPROPRIATION RESOLUTION OF THE GIR EAST COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors ("**Board**") of the GIR East Community Development District (**"District"**) a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two (2) days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GIR EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the GIR East Community Development District for the Fiscal Year Ending September 30, 2024."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of $_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND $_____

TOTAL ALL FUNDS $_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024, or within sixty (60) days following the end of the Fiscal Year 2023/2024, may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of Fifteen Thousand Dollars ($15,000.00) or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 2ND DAY OF AUGUST 2023.

ATTEST:

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

By:_____

Its:_____

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A

Fiscal Year 2023/2024 Budget

GIR East

Community Development District

Proposed Budget

FY2024

Table of Contents

GIR East

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Developer Contributions	$ 126,428	$ 57,628	$ 21,181	$ 78,809	$ 144,378
Total Revenues	**$ 126,428**	**$ 57,628**	**$ 21,181**	**$ 78,809**	**$ 144,378**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 600	$ 600	$ 1,200	$ 12,000
FICA Expenditures	$ 918	$ 46	$ 46	$ 92	$ 918
Engineering	$ 15,000	$ -	$ 3,750	$ 3,750	$ 15,000
Attorney	$ 25,000	$ 10,494	$ 3,000	$ 13,494	$ 25,000
Annual Audit	$ -	$ -	$ -	$ -	$ 3,500
Assessment Administration	$ -	$ -	$ -	$ -	$ 5,000
Artbitrage	$ -	$ -	$ -	$ -	$ 450
Dissemination	$ -	$ -	$ -	$ -	$ 5,000
Trustee Fees	$ -	$ -	$ -	$ -	$ 4,500
Management Fees	$ 40,000	$ 27,097	$ 10,000	$ 37,097	$ 40,000
Information Technology	$ 1,800	$ 1,219	$ 450	$ 1,669	$ 1,800
Website Maintenance	$ 2,950	$ 2,250	$ 300	$ 2,550	$ 1,200
Telephone	$ 300	$ -	$ -	$ -	$ 300
Postage & Delivery	$ 1,000	$ 61	$ 15	$ 76	$ 1,000
Insurance	$ 5,000	$ 4,631	$ -	$ 4,631	$ 6,250
Printing & Binding	$ 1,000	$ 98	$ 15	$ 113	$ 1,000
Legal Advertising	$ 15,000	$ 5,098	$ 2,500	$ 7,598	$ 15,000
Other Current Charges	$ 5,000	$ -	$ 500	$ 500	$ 5,000
Office Supplies	$ 625	$ 1	$ 5	$ 6	$ 625
Travel Per Diem	$ 660	$ -	$ -	$ -	$ 660
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Expenditures	**$ 126,428**	**$ 51,771**	**$ 21,181**	**$ 72,952**	**$ 144,378**
Excess Revenues/(Expenditures)	$ -	$ 5,857	$ -	$ 5,857	$ -

GIR East
Community Development District
General Fund Narrative

Revenues:

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive $200 per meeting, not to exceed $4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expenditures

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost of information technology with Governmental Management Services-Central Florida, LLC for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for $175. This is the only expense under this category for the District.

SECTION B

GIR EAST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024 FUNDING AGREEMENT

This agreement ("**Agreement**") is made and entered into this 2nd day of August 2023, by and between:

GIR East Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Osceola County, Florida ("**District**"), and

WS-GIR, LLC, a Delaware limited liability company and a landowner in the District ("**Developer**") with an address of 660 Steamboat Road, Third Floor, Greenwich, CT 06830.

RECITALS

WHEREAS, the District was established by an ordinance adopted by the Board of County Commissioners of Osceola County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns and/or is developing the majority of all real property described in **Exhibit A**, attached hereto and incorporated herein ("**Property**"), within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the District is adopting its general fund budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (**"Fiscal Year 2023/2024 Budget"**); and

WHEREAS, this Fiscal Year 2023/2024 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the Fiscal Year 2023/2024 Budget, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in **Exhibit B**; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit B** to the Property; and

WHEREAS, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

WHEREAS, Developer and District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit A** and otherwise as provided herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **FUNDING.** The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B**, as may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2023/2024 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. **CONTINUING LIEN.** District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2023/2024 Budget" in the public records of Osceola County, Florida (**"County"**), stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for Fiscal Year 2023/2024 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not

materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

3. **ALTERNATIVE COLLECTION METHODS.**

a. In the alternative or in addition to the collection method set forth in Paragraph 2 above, the District may enforce the collection of funds due under this Agreement by action against the Developer in the appropriate judicial forum in and for the County. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

b. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. The Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, *Florida Statutes,* or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the County property appraiser.

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

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

6. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld. Any assignment without such prior written approval shall be null and void.

7. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Paragraphs 2 and 3 above.

8. **THIRD PARTY RIGHTS; TRANSFER OF PROPERTY.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Developer shall give 90 days prior written notice to the District under this Agreement of any such sale or disposition.

9. **FLORIDA LAW GOVERNS.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

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

11. **EFFECTIVE DATE.** The Agreement shall be effective upon the date first written above and after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

IN WITNESS WHEREOF, the parties execute this Agreement the day and year first written above.

Attest:

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson, Board of Supervisors

WS-GIR, LLC, a Delaware limited liability company

By: WS GIR Holdings, LLC, its Member

_____
Witness

_____
By:_____
Its:_____

EXHIBIT A: Property Description
EXHIBIT B: Fiscal Year 2023/2024 Budget

EXHIBIT A
Property Description

Description Sketch
(Not A Survey)

COMMUNITY DEVELOPMENT DISTRICT - PARCEL
DESCRIPTION: A parcel of land lying in Sections 10, 11, 12, 13, 14 and 15, Township 27 South, Range 30 East, Osceola County, Florida, and being more particularly described as follows:

COMMENCE at the Northwest corner of said Section 12, thence run N 89°59'19" E along the North line of said Section 12, a distance of 1883.79 feet to a point on the Westerly Right-of-way line of Canoe Creek Road; thence departing said North line, run S 14°07'14" E along said Westerly Right-of-way line, a distance of 61.46 feet to the POINT OF BEGINNING; thence continue along said Westerly Right-of-way line the following eight (8) courses: 1) S 14°07'14" E, a distance of 24.28 feet; 2) S 14°21'33" E, a distance of 603.70 feet; 3) S 13°14'03" E, a distance of 110.53 feet; 4) S 10°59'03" E, a distance of 110.53 feet; 5) S 09°51'33" E, a distance of 3391.31 feet; 6) S 08°33'12" E, a distance of 128.31 feet; 7) S 05°56'29" E, a distance of 128.31 feet; 8) S 04°38'08" E, a distance of 135.69 feet; thence departing said Westerly Right-of-way line, run S 89°54'10" W, a distance of 2017.97 feet; thence S 00°17'38" E, a distance of 660.00 feet; thence S 00°10'29" E, a distance of 328.88 feet; thence S 89°55'10" W, a distance of 703.32 feet; thence S 01°04'55" W, a distance of 196.11 feet; thence S 89°40'47" W, a distance of 1417.47 feet; thence S 00°10'49" E, a distance of 1553.65 feet; thence N 89°48'40" E, a distance of 1438.18 feet; thence N 89°55'23" E, a distance of 170.00 feet; thence N 00°12'23" W, a distance of 1421.74 feet; thence N 89°54'14" E, a distance of 517.55 feet; thence S 00°10'29" E, a distance of 332.57 feet; thence N 89°51'11" E, a distance of 2118.48 feet to a point in said Westerly Right-of-way line; thence run S 00°20'08" E along said Westerly Right-of-way line, a distance of 3320.36 feet; thence departing said Westerly Right-of-way line, S 89°40'27" W, a distance of 1398.50 feet; thence southwesterly, 237.82 feet along the arc of a non-tangent curve to the right having a radius of 806.00 feet and a central angle of 16°54'21" (chord bearing S 44°12'16" W, 236.96 feet); thence S 52°39'26" W, a distance of 118.09 feet; thence southwesterly, 642.20 feet along the arc of a tangent curve to the left having a radius of 700.00 feet and a central angle of 52°33'53" (chord bearing S 26°22'30" W, 619.91 feet); thence S 00°05'34" W, a distance of 175.03 feet to a point on the South line of said Section 13; thence run S 89°50'13" W along said South line, a distance of 878.47 feet to the Southeast corner of said Section 14; thence run S 89°59'17" W along the South line of said Section 14, a distance of 2640.64 feet; thence S 89°59'17" W, a distance of 1370.58 feet to a point on the Easterly Right-of-way line of Florida's Turnpike; thence run the following two (2) courses along said Easterly Right-of-way line 1) N 18°29'25" W, a distance of 4266.01 feet; 2) N 18°28'55" W, a distance of 4907.49 feet; thence departing said Easterly Right-of-way line, run N 71°30'41" E, a distance of 1687.10 feet; thence N 89°53'33" E, a distance of 2644.39 feet; thence N 89°50'26" E, a distance of 1320.47 feet; thence S 00°13'57" E, a distance of 660.41 feet; thence N 89°50'55" E, a distance of 1319.22 feet; thence N 49°13'33" E, a distance of 1173.44 feet; thence N 40°57'46" E, a distance of 1531.13 feet to the POINT OF BEGINNING.
DESCRIPTION CONTINUED ON SHEET 2..

NOTES:
1) The bearings shown hereon are based on the Westerly Right-of-way line of Canoe Creek Road, having a Grid bearing of S 00°20'08" E. The Grid bearings shown hereon refer to the State Plane Coordinate System, North American Datum of 1983 (NAD 83-2007 Adjustment) for the East Zone of Florida.

SEE SHEETS 1 - 3 FOR DESCRIPTION
SEE SHEETS 4 - 7 FOR SKETCH
SEE SHEET 8 FOR LINE & CURVE TABLES
SEE SHEETS 9 -13 FOR FUTURE CDD PARCEL SKETCHES

PROJECT: DESCRIPTION SKETCH		
PHASE: CDD - PARCEL		
DRAWN: MRC	DATE: 04/01/22	CHECKED BY: JDF

REVISIONS

DATE	DESCRIPTION	DRAWN BY

Prepared For: WS - GIR, LLC

(Not A Survey)

Judd D. French
FLORIDA PROFESSIONAL SURVEYOR & MAPPER NO. LS7095

555 Winderly Pl, Suite 120
Maitland, Florida 32751
Phone: (321) 270-0440
Licensed Business No.: LB 7768
GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

..DESCRIPTION CONTINUED FROM SHEET 1

LESS AND EXCEPT THE FOLLOWING PARCELS:

FUTURE CDD A

Lot 29 of The Seminole Land and Investment Company's Subdivision of Section 14, Township 27 South, Range 30 East, according to the Plat thereof, as recorded in Plat Book B, Page 38 of the Public Records of Osceola County, Florida, and being more particularly described as follows:

COMMENCE at the Northeast corner of Section 14, Township 27 South, Range 30 East, thence run S 89°46'32" W along the North line of said Section 14, a distance of 2646.39 feet; thence departing said North line, run S 00°11'09" E along the West line of Northeast 1/4 of said Section 14, a distance of 990.78 feet; thence departing said West line, run N 89°48'16" E, a distance of 17.50 feet to the POINT OF BEGINNING; thence N 89°50'33" E, a distance of 643.80 feet; thence S 00°10'08" E, a distance of 330.51 feet; thence S 89°51'53" W, distance of 643.65 feet; thence N 00°11'44" W, a distance of 330.26 feet to the POINT OF BEGINNING.

AND

FUTURE CDD C

Lot 54 and a portion of Lot 59 of The Seminole Land and Investment Company's Subdivision of Section 13, Township 27 South, Range 30 East, according to the Plat thereof, as recorded in Plat Book B, Page 38 of the Public Records of Osceola County, Florida, and being more particularly described as follows:

COMMENCE at the Northwest corner of Section 13, Township 27 South, Range 30 East, thence run S 00°06'00" E along the West line of said Section 13, a distance 1985.98 feet; thence departing said West line, run N 89°54'00" E, a distance 1394.04 feet to the POINT OF BEGINNING; thence run N 89°57'44" E, a distance of 671.32 feet; thence S 00°10'10" E, a distance of 331.25 feet; thence S 89°55'45" W, a distance of 368.45 feet; thence S 00°04'15" E, a distance of 25.00 feet; thence S 89°55'45" W, a distance of 302.81 feet; thence N 00°10'21" W, a distance of 356.64 feet to the POINT OF BEGINNING.

AND

FUTURE CDD D

Lot 57, Seminole Land and Investment Company's Survey of Section 13, Township 27 South, Range 30 East, Osceola County, Florida and being more particularly described as follows:

COMMENCE at the Northwest Corner of Section 13, Township 27 South, Range 30 East, thence run S00°06'00" E along the West line of said Section 13, a distance of 2318.98 feet; thence departing said West line, run N 89°54'00" E, a distance of 20.00 feet to the POINT OF BEGINNING; thence run N 89°48'36" E, a distance of 659.32 feet; thence S 00°18'04" E, a distance of 313.57 feet; thence S 89°47'29" W, a distance of 660.43 feet; thence N 00°06'00" W, a distance of 313.78 feet to the POINT OF BEGINNING.

DESCRIPTION CONTINUED ON SHEET 3..

NOTE:
SEE SHEETS 1 - 3 FOR DESCRIPTION
SEE SHEETS 4 - 7 FOR SKETCH
SEE SHEET 8 FOR LINE & CURVE TABLES
SEE SHEETS 9 - 13 FOR FUTURE CDD PARCEL SKETCHES

555 Winderly Pl, Suite 120
Maitland, Florida 32751
Phone: (321) 270-0440
Licensed Business No.: LB 7768
GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

..DESCRIPTION CONTINUED FROM SHEET 2

AND

FUTURE CDD E

Lot 54, Seminole Land and Investment Company's Subdivision of Section 14, Township 27 South, Range 30 East, according to the Plat thereof, as recorded in Plat Book B, Page 38 of the Public Records of Osceola County, Florida, and being more particularly described as follows:

COMMENCE at the Northeast corner of Section 14, Township 27 South, Range 30 East, thence run S 00°06'00" E along the East line of Section 14, a distance of 1986.29 feet; thence departing said East line, run S 89°54'00" W, a distance of 3303.61 feet to the POINT OF BEGINNING; thence run S 00°12'20" E, a distance of 330.19 feet; thence S 89°59'34" W, a distance of 642.83 feet; thence N 00°13'09" W, a distance of 330.12 feet; thence N 89°59'13" E, a distance of 642.91 feet to the POINT OF BEGINNING.

Containing 1525.460 acres, more or less.

NOTE:
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SEE SHEET 8 FOR LINE & CURVE TABLES
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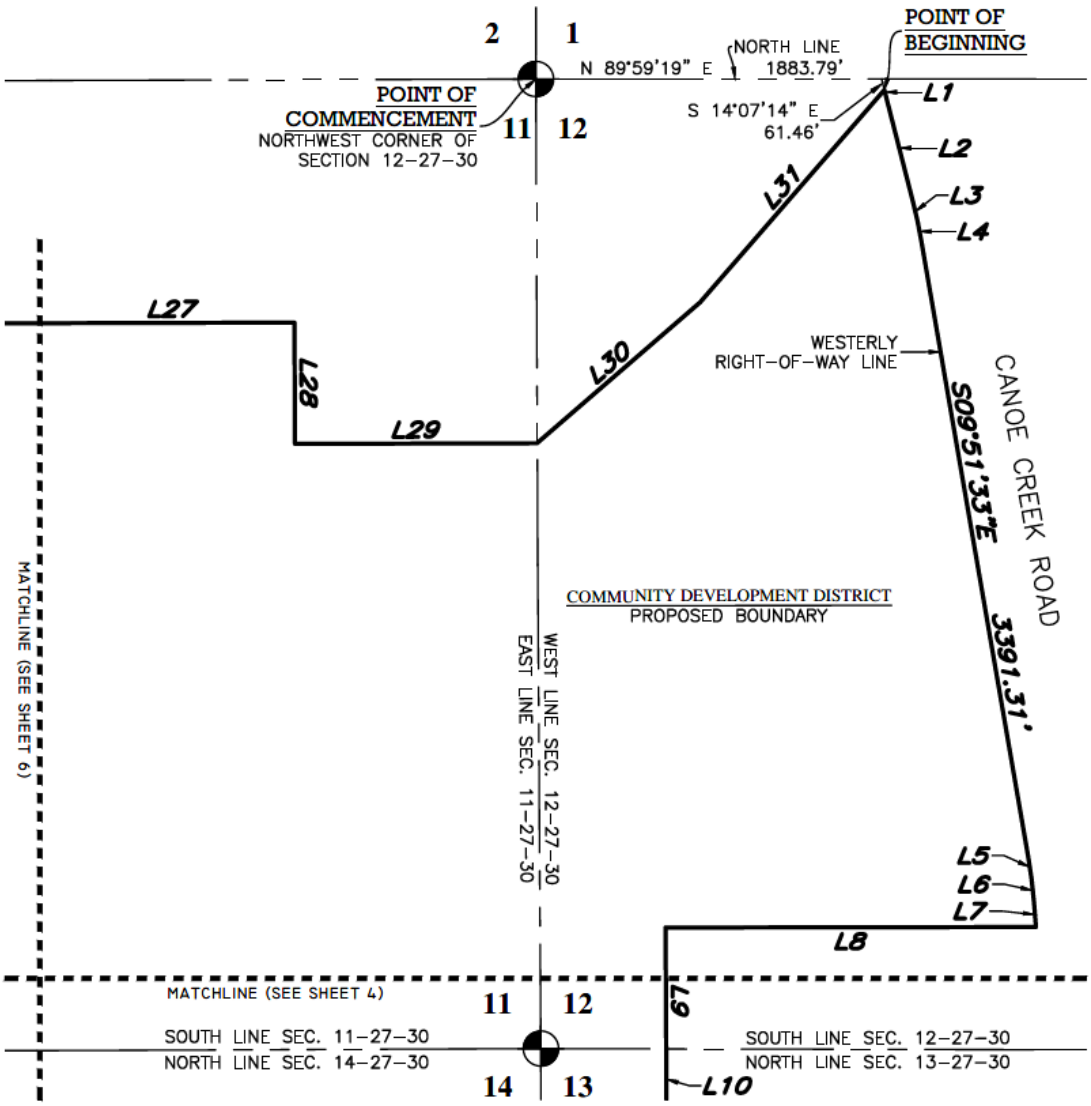

NOTE:
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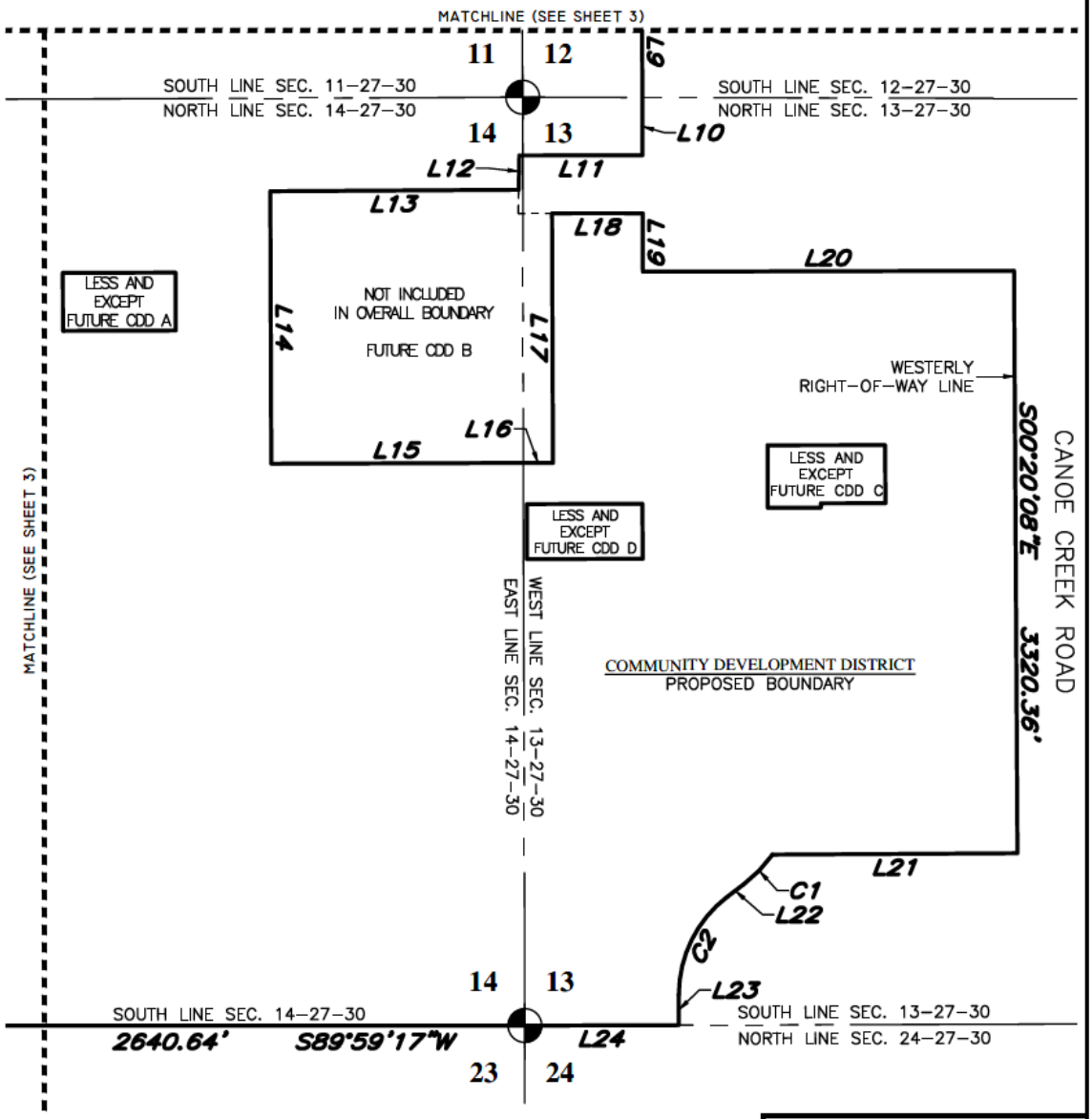

NOTE:
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SEE SHEETS 4 - 7 FOR SKETCH
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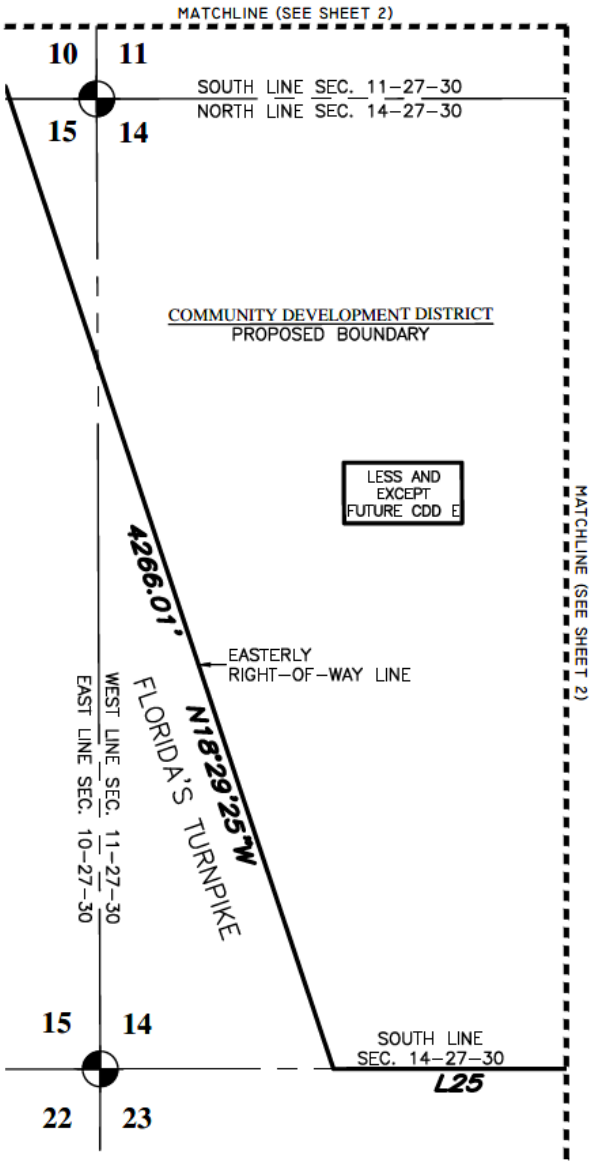

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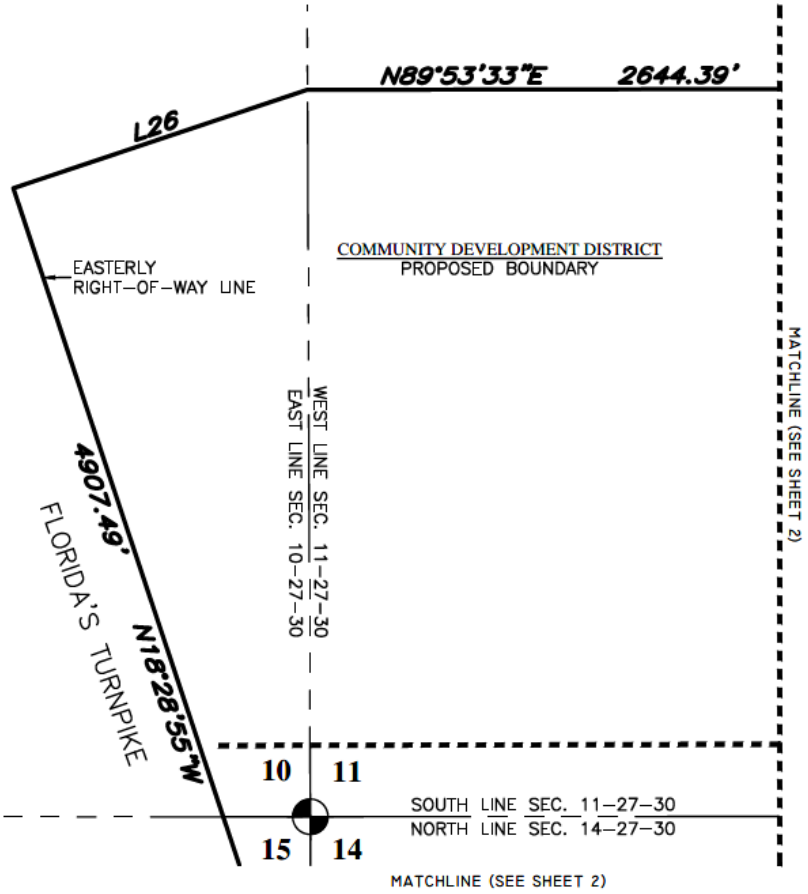
Description Sketch

(Not A Survey)



NOTE:
SEE SHEETS 1 - 3 FOR DESCRIPTION
SEE SHEETS 4 - 7 FOR SKETCH
SEE SHEET 8 FOR LINE & CURVE TABLES
SEE SHEETS 9 - 13 FOR FUTURE CDD PARCEL SKETCHES

555 Winderly Pl, Suite 120
Maitland, Florida 32751
Phone: (321) 270-0440
Licensed Business No.: LB 7768
GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

LINE DATA TABLE		
NO.	BEARING	LENGTH
L1	S 14°07'14" E	24.28'
L2	S 14°21'33" E	603.70'
L3	S 13°14'03" E	110.53'
L4	S 10°59'03" E	110.53'
L5	S 08°33'12" E	128.31'
L6	S 05°56'29" E	128.31'
L7	S 04°38'08" E	135.69'
L8	S 89°54'10" W	2017.97'
L9	S 00°17'38" E	660.00'
L10	S 00°10'29" E	328.88'
L11	S 89°55'10" W	703.32'
L12	S 01°04'55" W	196.11'
L13	S 89°40'47" W	1417.47'
L14	S 00°10'49" E	1553.65'
L15	N 89°48'40" E	1438.18'
L16	N 89°55'23" E	170.00'

LINE DATA TABLE		
NO.	BEARING	LENGTH
L17	N 00°12'23" W	1421.74'
L18	N 89°54'14" E	517.55'
L19	S 00°10'29" E	332.57'
L20	N 89°51'11" E	2118.48'
L21	S 89°40'27" W	1398.50'
L22	S 52°39'26" W	118.09'
L23	S 00°05'34" W	175.03'
L24	S 89°50'13" W	878.47'
L25	S 89°59'17" W	1370.58'
L26	N 71°30'41" E	1687.10'
L27	N 89°50'26" E	1320.47'
L28	S 00°13'57" E	660.41'
L29	N 89°50'55" E	1319.22'
L30	N 49°13'33" E	1173.44'
L31	N 40°57'46" E	1531.13'

CURVE DATA TABLE					
NO.	RADIUS	DELTA	ARC	CHORD	BEARING
C1	806.00'	16°54'21"	237.82'	236.96'	S 44°12'16" W
C2	700.00'	52°33'53"	642.20'	619.91'	S 26°22'30" W

NOTE:
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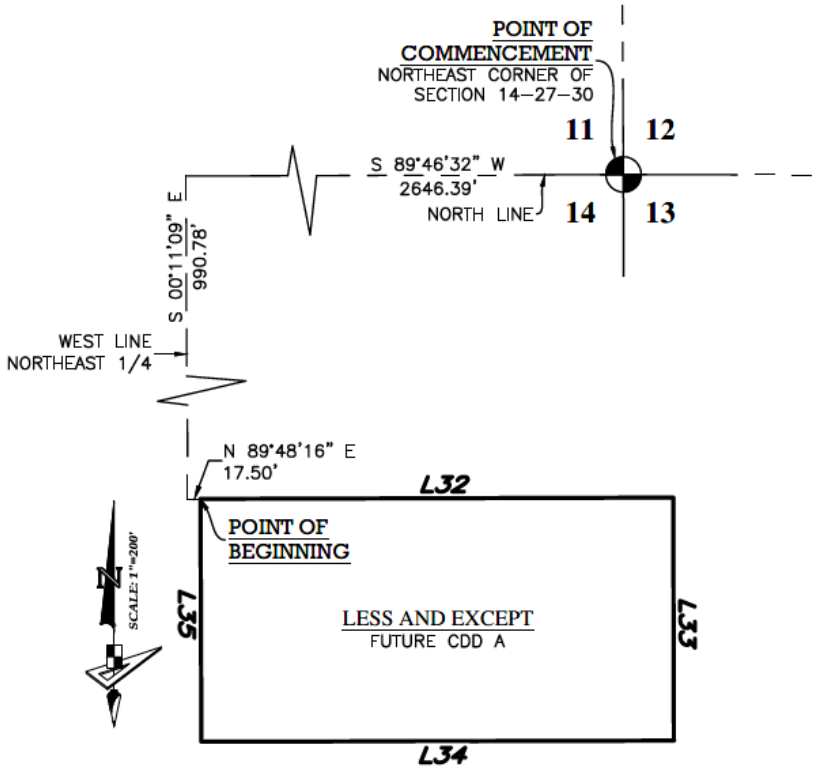

LINE DATA TABLE		
NO.	BEARING	LENGTH
L32	N 89°50'33" E	643.80'
L33	S 00°10'08" E	330.51'
L34	S 89°51'53" W	643.65'
L35	N 00°11'44" W	330.26'

NOTE:
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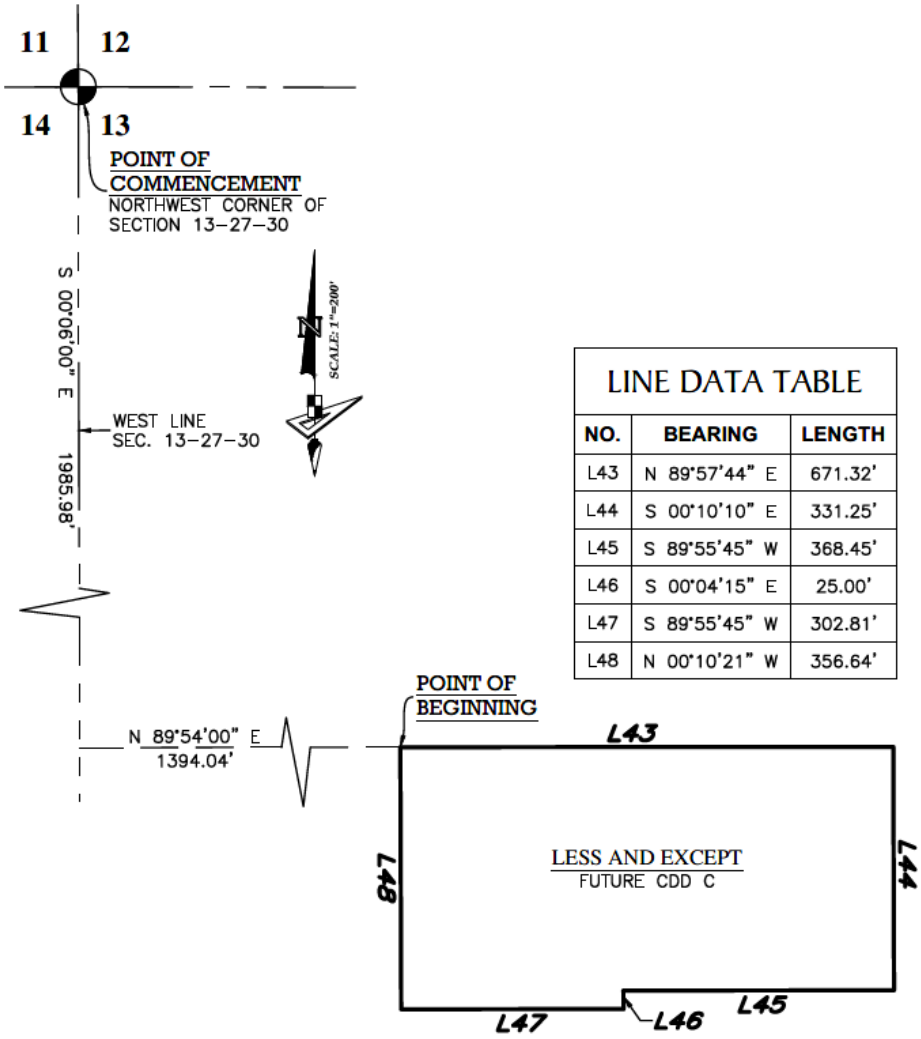

LINE DATA TABLE		
NO.	BEARING	LENGTH
L43	N 89°57'44" E	671.32'
L44	S 00°10'10" E	331.25'
L45	S 89°55'45" W	368.45'
L46	S 00°04'15" E	25.00'
L47	S 89°55'45" W	302.81'
L48	N 00°10'21" W	356.64'

NOTE:
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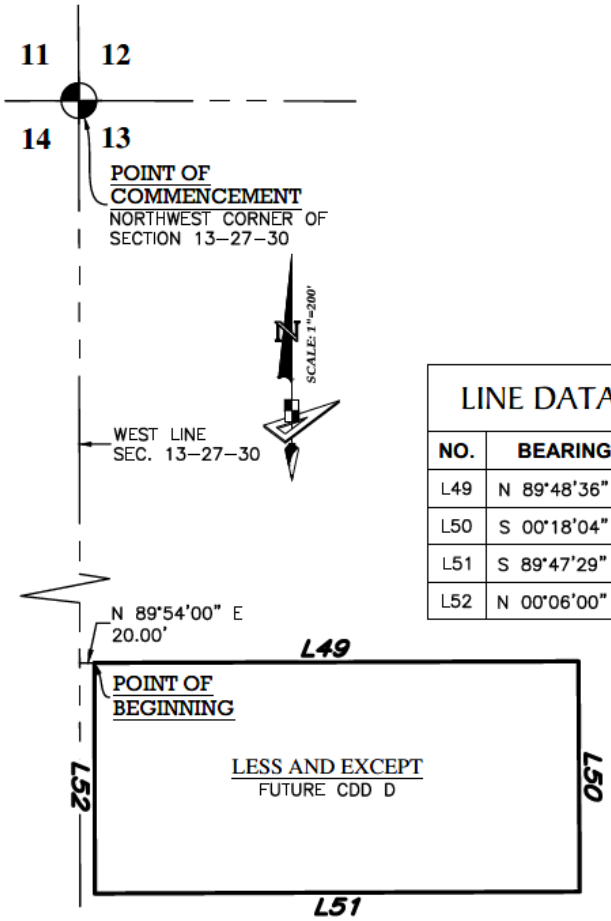
Description Sketch

(Not A Survey)



LINE DATA TABLE		
NO.	BEARING	LENGTH
L49	N 89°48'36" E	659.32'
L50	S 00°18'04" E	313.57'
L51	S 89°47'29" W	660.43'
L52	N 00°06'00" W	313.78'

NOTE:
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SEE SHEETS 4 - 7 FOR SKETCH
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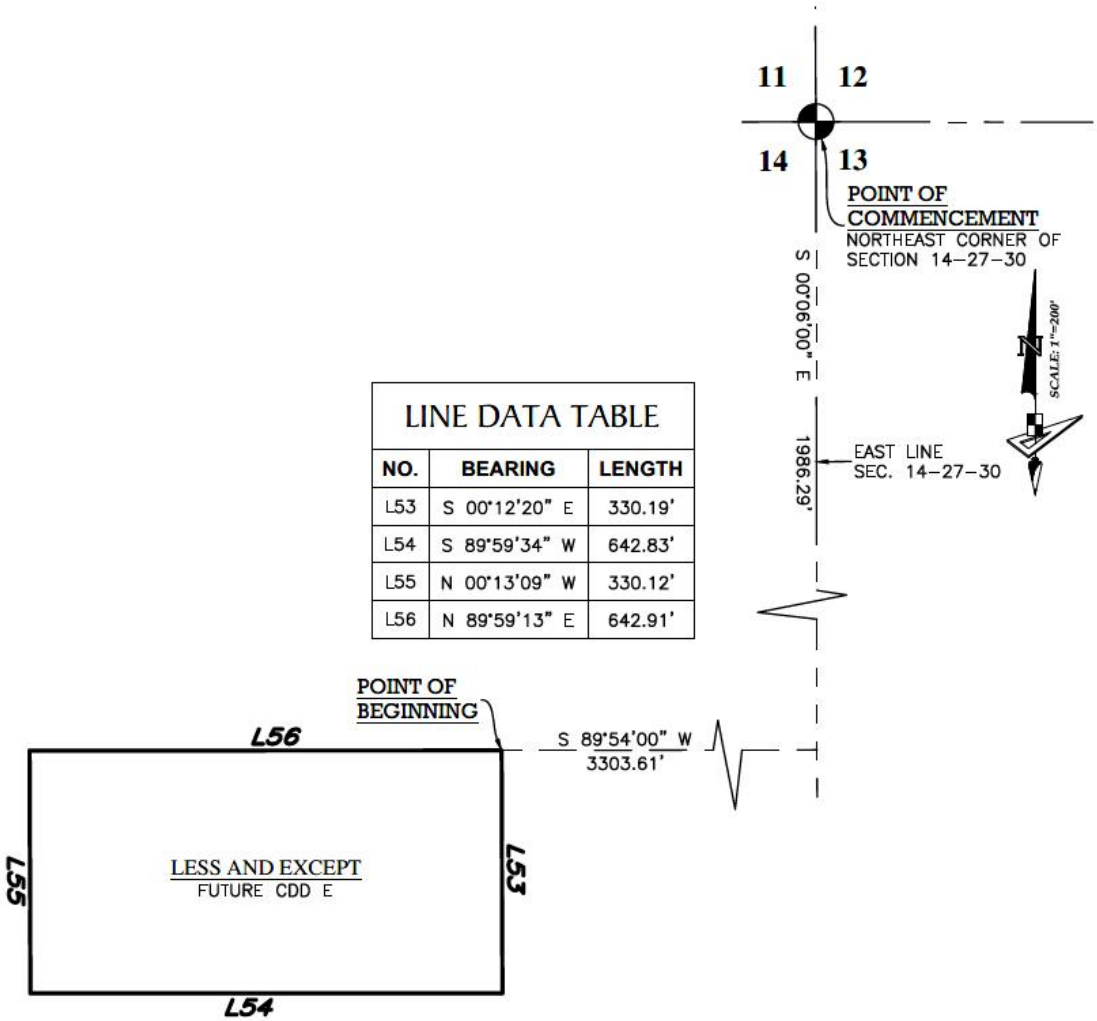

LINE DATA TABLE		
NO.	BEARING	LENGTH
L53	S 00°12'20" E	330.19'
L54	S 89°59'34" W	642.83'
L55	N 00°13'09" W	330.12'
L56	N 89°59'13" E	642.91'

NOTE:
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Maitland, Florida 32751
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Licensed Business No.: LB 7768
GeoPoint Surveying, Inc.

EXHIBIT B

Fiscal Year 2023/2024 Budget

GIR East

Community Development District

Proposed Budget

FY2024

Table of Contents

GIR East

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Developer Contributions	$ 126,428	$ 57,628	$ 21,181	$ 78,809	$ 144,378
Total Revenues	**$ 126,428**	**$ 57,628**	**$ 21,181**	**$ 78,809**	**$ 144,378**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 600	$ 600	$ 1,200	$ 12,000
FICA Expenditures	$ 918	$ 46	$ 46	$ 92	$ 918
Engineering	$ 15,000	$ -	$ 3,750	$ 3,750	$ 15,000
Attorney	$ 25,000	$ 10,494	$ 3,000	$ 13,494	$ 25,000
Annual Audit	$ -	$ -	$ -	$ -	$ 3,500
Assessment Administration	$ -	$ -	$ -	$ -	$ 5,000
Artbitrage	$ -	$ -	$ -	$ -	$ 450
Dissemination	$ -	$ -	$ -	$ -	$ 5,000
Trustee Fees	$ -	$ -	$ -	$ -	$ 4,500
Management Fees	$ 40,000	$ 27,097	$ 10,000	$ 37,097	$ 40,000
Information Technology	$ 1,800	$ 1,219	$ 450	$ 1,669	$ 1,800
Website Maintenance	$ 2,950	$ 2,250	$ 300	$ 2,550	$ 1,200
Telephone	$ 300	$ -	$ -	$ -	$ 300
Postage & Delivery	$ 1,000	$ 61	$ 15	$ 76	$ 1,000
Insurance	$ 5,000	$ 4,631	$ -	$ 4,631	$ 6,250
Printing & Binding	$ 1,000	$ 98	$ 15	$ 113	$ 1,000
Legal Advertising	$ 15,000	$ 5,098	$ 2,500	$ 7,598	$ 15,000
Other Current Charges	$ 5,000	$ -	$ 500	$ 500	$ 5,000
Office Supplies	$ 625	$ 1	$ 5	$ 6	$ 625
Travel Per Diem	$ 660	$ -	$ -	$ -	$ 660
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Expenditures	**$ 126,428**	**$ 51,771**	**$ 21,181**	**$ 72,952**	**$ 144,378**
Excess Revenues/(Expenditures)	$ -	$ 5,857	$ -	$ 5,857	$ -

GIR East
Community Development District
General Fund Narrative

Revenues:

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive $200 per meeting, not to exceed $4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expenditures

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost of information technology with Governmental Management Services-Central Florida, LLC for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for $175. This is the only expense under this category for the District.

MINUTES

MINUTES OF MEETING
GIR EAST
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the GIR East Community Development District was held Wednesday, **April 5, 2023** at 3:00 p.m. at 3850 Canoe Creek Rd., St. Cloud, Florida.

Present for the Audit Committee were:

Mike Liquori	Chairman
Matt Call	Vice Chairperson
Rob Bonin	Assistant Secretary
Chancy Summers	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Alyssa Willson	District Counsel
Strickland Smith	District Engineer, Heidt Design

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the meeting to order and called the roll. Four Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Flint noted that there were no members of the public present to provide public comment.

THIRD ORDER OF BUSINESS **Audit Services**

A. Approval of Request for Proposals and Selection Criteria

Mr. Flint noted that the Board was sitting as the audit committee for purposes of approving the RFP and selection criteria. He added that they would advertise, solicit proposals, and bring them back to the audit committee for review and recommendation. He also noted that the RFP was standard and that they had a deadline of April 26th to submit proposals for 5 years of pricing. He

went over the selection criteria, including ability of personnel, proposers experience, understanding of scope, ability to provide services, and price. The Board decided to move the due date for the proposals to May 24th. He asked for a motion to approve.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, the Request for Proposals and Selection Criteria due May 24, 2023, was approved.

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Flint stated that the form of notice would be published in the newspaper, and the date would be modified to May 24th in the notice. He also added that they would send it out to 4 or 5 firms that primarily provide the bids.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, the Notice of Request for Proposals for Audit Services, was approved as amended.

C. Public Announcement of Opportunity to Provide Audit Services

Mr. Flint noted that they would publicly announce the opportunity for any qualified auditing firms to respond to the RFP by the dates specified in the notice.

FOURTH ORDER OF BUSINESS Adjournment

Mr. Flint adjourned the audit committee meeting.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, the meeting was adjourned.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

MINUTES OF MEETING
GIR EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the GIR East Community Development District was held Wednesday, **April 5, 2023** at 3:00 p.m. at 3850 Canoe Creek Rd., St. Cloud, Florida.

Present and constituting a quorum:

Mike Liquori	Chairman
Matt Call	Vice Chairperson
Rob Bonin	Assistant Secretary
Chancy Summers	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Alyssa Willson	District Counsel
Strickland Smith	District Engineer, Heidt Design

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the meeting to order and called the roll. Four Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Flinted noted that there were no members of the public present to provide public comment.

THIRD ORDER OF BUSNESS **Organizational Matters**

A. Administration of Oaths of Office to Newly Elected Supervisors

Mr. Flint stated that he had given Chancy Summers the oath of office prior to the meeting.

FOURTH ORDER OF BUSINESS **Approval of Minutes of the January 4, 2023 Meeting and Acceptance of the Minutes of the January 4, 2023 Landowners' Meeting**

Mr. Flint reviewed the minutes of the January 4, 2023 Board of Supervisors meeting and the January 4, 2023 Landowners meeting. He asked the Board if they had any comments or corrections to those. Mr. Liquori commented that in the second order of business, Mr. Flint's name was spelled "Flinted" instead of Flint.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, the Minutes of the January 4, 2023 Meeting and Acceptance of the Minutes of the January 4, 2023 Landowners' Meeting, were approved.

FIFTH ORDER OF BUSINESS **Ranking of Proposals for District Engineering Services and Selection of District Engineer**

Mr. Flint stated that the Board had hired Heidt as their interim District Engineer and had authorized them to issue an RFQ for engineering services. He noted that they had received one response from Heidt, adding that he had copies of their statement of qualifications on the agenda. He went over the criteria, noting that the respondent was a qualified engineering firm. The Board gave them 95 out of 100 points. Mr. Flint stated that the Board could rebid or select Heidt as the District Engineer, and the Board chose to select Heidt as their District Engineer. He asked for a motion to approve.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, the Selection of Heidt as the District Engineer, was approved.

SIXTH ORDER OF BUSINESS **Consideration of Uniform Method Agreement with Osceola County**

Mr. Flint stated that the Uniform Method Agreement allowed the District to use the tax bill to collect any debt and O&M assessments. He asked for a motion to approve the agreement.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, the Uniform Method Agreement with Osceola County, was approved.

SEVENTH ORDER OF BUSINESS **Consideration of Data Sharing and Usage Agreement with Osceola County**

Mr. Flint presented the Data Sharing and Usage Agreement, noting that it was standard. He asked for a motion to approve.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, the Data Sharing and Usage Agreement with Osceola County, was approved.

EIGHTH ORDER OF BUSINESS **Consideration of Resolution 2023-31 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing**

Mr. Flint presented Resolution 2023-31, noting that it sets the public hearing for the Fiscal Year 2024 budget. He added that the Board was required each year by June 15th to approve a proposed budget, and set the date, place, and time of the public hearing. The Board decided to move the public hearing to Wednesday, August 2nd.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, Resolution 2023-31 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing for August 2, 2023, was approved.

NINTH ORDER OF BUSINESS **Consideration of Agreement with Osceola County Tax Collector**

Mr. Flint presented the agreement with the Osceola County Tax Collector, adding that it was a standard agreement required by statutes.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, the Agreement with Osceola County Tax Collector, was approved.

TENTH ORDER OF BUSINESS Staff Reports

A. Attorney

Ms. Willson stated she had nothing further to report, other than that her firm would follow up with materials for the budget.

B. Engineer

Mr. Smith stated he had nothing to report but thanked the Board for selecting Heidt as their engineer.

C. District Manager's Report

i. Check Register

Mr. Flint noted that the check register was from October 28th through February 28th for $38,309.79. He asked for a motion to approve.

> On MOTION by Mr. Liquori, seconded by Mr. Call, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint noted that the financial were through February 28th, adding that there was no action required.

iii. Ratification of Funding Requests #2-6

Mr. Flint presented funding requests #2 through #6, noting that they had been transmitted to the developer under the funding agreement. He asked for a motion to ratify.

> On MOTION by Mr. Call, seconded by Mr. Liquori, with all in favor, Funding Requests #2-6, were ratified.

iv. Consideration of Funding Requests #7-8

Mr. Flint presented funding requests #7 and #8, noting that they had been transmitted to the developer under the funding agreement.

> On MOTION by Mr. Call, seconded by Mr. Liquori, with all in favor, Funding Requests #7-8, were approved.

ELEVENTH ORDER OF BUSINESS **Other Business**

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS **Supervisors Requests**

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Bonin, seconded by Mr. Call, with all in favor, the meeting was adjourned.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

RESOLUTION 2023-33

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GIR EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A AN ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, GIR East Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Osceola County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to appoint an Assistant Treasurer.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF GIR EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. Darrin Mossing, Sr. is appointed Assistant Treasurer.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 2nd day of August 2023.

ATTEST:

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson, Board of Supervisors

SECTION VI

RESOLUTION 2023-34

A RESOLUTION OF THE BOARD OF SUPERVISORS OF GIR EAST COMMUNITY DEVELOPMENT DISTRICT APPOINTING THE DISTRICT'S APPOINTED TREASURER, ASSISTANT TREASURER, AND SECRETARY OF THE DISTRICT AS SIGNORS ON THE DISTRICT'S LOCAL BANK ACCOUNT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, GIR East Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated entirely within Osceola County, Florida; and

WHEREAS, the District's Board of Supervisors desires to appoint the District's appointed Treasurer, Assistant Treasurer, and Secretary as signors on the District's local bank account.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF GIR EAST COMMUNITY DEVELOPMENT DISTRICT THAT:

SECTION 1. The District's appointed Treasurer, Assistant Treasurer, and Secretary shall be appointed as signors on the District's local bank account.

SECTION 2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 2nd day of August 2023.

ATTEST:

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson, Board of Supervisors

SECTION VII

SECTION C

SECTION 1

GIR East
Community Development District

Summary of Check Register

March 1, 2023 to July 21, 2023

Bank	Date	Check No.'s		Amount
General Fund	3/20/23	10 - 11	$	9,224.55
	3/31/23	12	$	489.43
	4/6/23	13	$	1,406.79
	4/28/23	14 - 15	$	3,803.06
	5/12/23	16 - 17	$	3,891.96
	6/15/23	18 - 19	$	4,263.54
	6/29/23	20	$	271.93
			$	23,351.26
		Total Amount	**$**	**23,351.26**

*** CHECK DATES 03/01/2023 - 07/21/2023 ***
GIR EAST - GENERAL FUND
BANK A GENERAL FUND-TRUIST

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
3/20/23	00001	2/01/23	5	202302	310-51300-34000			*	3,333.33		
			MANAGEMENT FEES - FEB 23								
		2/01/23	5	202302	310-51300-35200			*	100.00		
			WEBSITE ADMIN - FEB 23								
		2/01/23	5	202302	310-51300-35100			*	150.00		
			INFO TECHNOLOGY - FEB 23								
		2/01/23	5	202302	310-51300-51000			*	.51		
			OFFICE SUPPLIES								
		2/01/23	5	202302	310-51300-42000			*	9.20		
			POSTAGE								
		2/01/23	5	202302	310-51300-42500			*	39.00		
			COPIES								
		2/01/23	5	202302	310-51300-42000			*	38.01		
			SIMPLY STAMPS								
							GOVERNMENTAL MANAGEMENT SERVICES-CF			3,670.05	000010
3/20/23	00002	1/20/23	3168836	202212	310-51300-31500			*	721.50		
			GENERAL COUNSEL - DEC 22								
		1/20/23	3168839	202303	300-20700-10100			*	4,833.00		
			BOND VALIDATION FR#6								
							KUTAK ROCK LLP			5,554.50	000011
3/31/23	00004	3/06/23	06964771	202303	310-51300-48000			*	489.43		
			PUB HEAR/BUDGET 3/6-3/12								
							TRIBUNE PUBLISHING COMPANY			489.43	000012
4/06/23	00002	2/25/23	3182955	202301	310-51300-31500			*	1,210.50		
			GENERAL COUNSEL JAN 23								
		2/25/23	3182956	202304	300-20700-10100			*	196.29		
			BOND VALIDATION -JAN 23								
							KUTAK ROCK LLP			1,406.79	000013
4/28/23	00001	3/01/23	6	202303	310-51300-34000			*	3,333.33		
			MANAGEMENT FEES - MAR 23								
		3/01/23	6	202303	310-51300-35200			*	100.00		
			WEBSITE ADMIN - MAR 23								
		3/01/23	6	202303	310-51300-35100			*	150.00		
			INFORMATION TECH - MAR 23								
		3/01/23	6	202303	310-51300-51000			*	.15		
			OFFICE SUPPLIES								
		3/01/23	6	202303	310-51300-42000			*	3.00		
			POSTAGE								
		3/01/23	6	202303	310-51300-42500			*	.90		
			COPIES								
							GOVERNMENTAL MANAGEMENT SERVICES-CF			3,587.38	000014

*** CHECK DATES 03/01/2023 - 07/21/2023 ***
GIR EAST - GENERAL FUND
BANK A GENERAL FUND-TRUIST

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
4/28/23	00004	3/29/23	07077099	202303	310-51300-48000		*	215.68		
			PUB HEAR/BUDGET 3/27-4/2							
						TRIBUNE PUBLISHING COMPANY			215.68	000015
5/12/23	00001	4/01/23	7	202304	310-51300-34000		*	3,333.33		
			MANAGEMENT FEES APR 23							
		4/01/23	7	202304	310-51300-35200		*	100.00		
			WEBSITE MANAGEMENT APR 23							
		4/01/23	7	202304	310-51300-35100		*	150.00		
			INFORMATION TECH APR 23							
		4/01/23	7	202304	310-51300-51000		*	.03		
			OFFICE SUPPLIES							
		4/01/23	7	202304	310-51300-42000		*	.60		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			3,583.96	000016
5/12/23	00002	3/24/23	3196323	202302	310-51300-31500		*	308.00		
			CONF INTERLOCAL/MEETING							
						KUTAK ROCK LLP			308.00	000017
6/15/23	00001	5/01/23	8	202305	310-51300-34000		*	3,333.33		
			MANAGEMENT FEES-MAY23							
		5/01/23	8	202305	310-51300-35200		*	100.00		
			WEBSITE MANAGEMANT-MAY23							
		5/01/23	8	202305	310-51300-35100		*	150.00		
			INFORMATION TECH-MAY23							
		5/01/23	8	202305	310-51300-51000		*	.30		
			OFFICE SUPPLIES							
		5/01/23	8	202305	310-51300-42000		*	4.46		
			POSTAGE							
		5/01/23	8	202305	310-51300-42500		*	3.45		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			3,591.54	000018
6/15/23	00002	4/28/23	3210505	202303	310-51300-31500		*	672.00		
			ATTORNEY SVCS-MAR23							
						KUTAK ROCK LLP			672.00	000019
6/29/23	00004	5/22/23	07369851	202305	310-51300-48000		*	271.93		
			PROPOSALS FOR AUDIT SVCS							
						TRIBUNE PUBLISHING COMPANY			271.93	000020

TOTAL FOR BANK A 23,351.26

TOTAL FOR REGISTER 23,351.26

SECTION 2

GIR East

Community Development District

Unaudited Financial Reporting

June 30, 2023

Table of Contents

GIR East

Community Development District

Combined Balance Sheet

June 30, 2023

	General Fund	*Capital Projects Fund*	*Total Governmental Funds*
Assets:			
Cash:			
Operating Account	$ 5,585	$ -	$ 5,585
Due from Developer	$ 5,227	$ -	$ 5,227
Total Assets	**$ 10,812**	**$ -**	**$ 10,812**
Liabilities:			
Accounts Payable	$ 4,955	$ -	$ 4,955
Total Liabilites	**$ 4,955**	**$ -**	**$ 4,955**
Fund Balance:			
Unassigned	$ 5,857	$ -	$ 5,857
Total Fund Balances	**$ 5,857**	**$ -**	**$ 5,857**
Total Liabilities & Fund Balance	$ 10,812	$ -	$ 10,812

GIR East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
Revenues:				
Developer Contributions	$ 126,428	$ 57,628	$ 57,628	$ -
Total Revenues	**$ 126,428**	**$ 57,628**	**$ 57,628**	**$ -**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 9,000	$ 600	$ 8,400
FICA Expenditures	$ 918	$ 689	$ 46	$ 643
Engineering	$ 15,000	$ 11,250	$ -	$ 11,250
Attorney	$ 25,000	$ 18,750	$ 10,494	$ 8,256
Management Fees	$ 40,000	$ 30,000	$ 27,097	$ 2,903
Information Technology	$ 1,800	$ 1,350	$ 1,219	$ 131
Website Maintenance	$ 2,950	$ 2,650	$ 2,250	$ 400
Telephone	$ 300	$ 225	$ -	$ 225
Postage & Delivery	$ 1,000	$ 750	$ 61	$ 689
Insurance	$ 5,000	$ 5,000	$ 4,631	$ 369
Printing & Binding	$ 1,000	$ 750	$ 98	$ 652
Legal Advertising	$ 15,000	$ 11,250	$ 5,098	$ 6,152
Other Current Charges	$ 5,000	$ 3,750	$ -	$ 3,750
Office Supplies	$ 625	$ 469	$ 1	$ 467
Travel Per Diem	$ 660	$ 495	$ -	$ 495
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total Expenditures	**$ 126,428**	**$ 96,552**	**$ 51,771**	**$ 44,781**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 5,857	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ -		$ 5,857	

GIR East

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
Revenues:				
Developer Advancements	$ -	$ -	$ 15,666	$ 15,666
Total Revenues	**$ -**	**$ -**	**$ 15,666**	**$ 15,666**
Expenditures:				
General & Administrative:				
Capital Outlay - COI	$ -	$ -	$ 15,666	$ (15,666)
Total Expenditures	**$ -**	**$ -**	**$ 15,666**	**$ (15,666)**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ -	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ -		$ -	

GIR East

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	$ 16,750	$ -	$ 13,603	$ 3,999	$ 4,392	$ 4,798	$ 4,597	$ 4,264	$ 5,227	$ -	$ -	$ -	$ 57,628
Total Revenues	**$ 16,750**	**$ -**	**$ 13,603**	**$ 3,999**	**$ 4,392**	**$ 4,798**	**$ 4,597**	**$ 4,264**	**$ 5,227**	**$ -**	**$ -**	**$ -**	**$ 57,628**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ -	$ -	$ 400	$ -	$ -	$ 200	$ -	$ -	$ -	$ -	$ 600
FICA Expenditures	$ -	$ -	$ -	$ -	$ 31	$ -	$ -	$ 15	$ -	$ -	$ -	$ -	$ 46
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney	$ 5,914	$ 299	$ 722	$ 1,211	$ 308	$ 672	$ 1,370	$ -	$ -	$ -	$ -	$ -	$ 10,494
Management Fees	$ 430	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ -	$ -	$ -	$ 27,097
Information Technology	$ 19	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ -	$ -	$ -	$ 1,219
Website Maintenance	$ -	$ -	$ -	$ 1,750	$ 100	$ 100	$ 100	$ 100	$ 100	$ -	$ -	$ -	$ 2,250
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage & Delivery	$ -	$ 1	$ 1	$ 1	$ 47	$ 3	$ 1	$ 4	$ 2	$ -	$ -	$ -	$ 61
Insurance	$ 4,631	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,631
Printing & Binding	$ -	$ 55	$ -	$ -	$ 39	$ 1	$ -	$ 3	$ -	$ -	$ -	$ -	$ 98
Legal Advertising	$ 268	$ 272	$ 3,581	$ -	$ -	$ 705	$ -	$ 272	$ -	$ -	$ -	$ -	$ 5,098
Other Current Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Supplies	$ -	$ 0	$ 0	$ 0	$ 1	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ 1
Travel Per Diem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ -	$ -	$ -	$ -	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total Expenditures	**$ 11,262**	**$ 4,110**	**$ 7,788**	**$ 6,445**	**$ 4,584**	**$ 4,964**	**$ 4,953**	**$ 4,079**	**$ 3,585**	**$ -**	**$ -**	**$ -**	**$ 51,771**
Excess Revenues (Expenditures)	$ 5,488	$ (4,110)	$ 5,815	$ (2,447)	$ (192)	$ (167)	$ (357)	$ 185	$ 1,641	$ -	$ -	$ -	$ 5,857

SECTION 3

GIR East
Community Development District

Funding Request #9
April 7, 2023

Bill to: WS-GIR, LLC

	Payee	General Fund FY2023
1	**Governmental Management Services - CFL** Invoice #7 - Management Fees - April 2023	$ 3,583.96
2	**Kutak Rock LLP** Invoice #3196323 - General Counsel - February 2023	$ 308.00
3	**Tribune Publishing Company - Orlando Sentinel** Invoice #069647717000 - Public Hearing 03/06/23	$ 489.43
4	**Rob Bonin** Supervisor Fees - Board of Supervisors Meeting 04/05/2023	$ 215.30
	Total:	**$ 4,596.69**

Please make check payable to:

GIR East Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 7
Invoice Date: 4/1/23
Due Date: 4/1/23
Case:
P.O. Number:

Bill To:

GIR East CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - April 2023		3,333.33	3,333.33
Website Administration - April 2023		100.00	100.00
Information Technology - April 2023		150.00	150.00
Office Supplies		0.03	0.03
Postage		0.60	0.60

Total	$3,583.96
Payments/Credits	$0.00
Balance Due	$3,583.96

KUTAK ROCK LLP #2

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

RECEIVED
MAR 27 2023

March 24, 2023

310-513-315

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3196323
Client Matter No. 29523-1
Notification Email: eftgroup@kutakrock.com

Mr. George Flint
GIR East CDD
c/o Governmental Management Services
219 E. Livingston Street
Orlando, FL 32801

Invoice No. 3196323
29523-1

Re: General Counsel

For Professional Legal Services Rendered

02/20/23	A. Willson	0.60	168.00	Confer with Diaz regarding interlocal agreement; attend board of county commission meeting to monitor interlocal agreement approval; confer with Flint regarding upcoming meeting agenda
02/21/23	A. Willson	0.30	84.00	Confer with Liquori regarding upcoming board meeting; confer with Diaz regarding interlocal agreement approval
02/27/23	A. Willson	0.20	56.00	Confer with Diaz regarding interlocal agreement
TOTAL HOURS		1.10		

TOTAL FOR SERVICES RENDERED		$308.00
TOTAL CURRENT AMOUNT DUE		$308.00
UNPAID INVOICES:		
January 20, 2023	Invoice No. 3168836	721.50
February 25, 2023	Invoice No. 3182955	1,210.50
TOTAL DUE		$2,240.00

Orlando Sentinel
MEDIA GROUP

PO Box 8023
Willoughby, OH 44096

adbilling@tribpub.com
844-348-2445

Invoice Details

Billed Account Name:	Gir East Cdd
Billed Account Number:	CU80151522
Invoice Number:	069647717000
Invoice Amount:	$489.43
Billing Period:	03/06/23 - 03/12/23
Due Date:	04/11/23

INVOICE

Invoice Details

Date	tronc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
03/06/23	OSC69647717	Classified Listings, Online Public Hearling/Bid/Misc_Legal 7388720				489.43

RECEIVED
MAR 31 2023

Invoice Total: $489.43

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
489.43	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.

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MEDIA GROUP

PO Box 8023
Willoughby, OH 44096

Remittance Section

Billed Period:	03/06/23 - 03/12/23
Billed Account Name:	Gir East Cdd
Billed Account Number:	CU80151522
Invoice Number:	069647717000

Return Service Requested

4242000226 PRESORT 226 1 SP 0.600 P3C1 <B>

GIR EAST CDD
MONICA VIRGEN
219 E LIVINGSTON ST
ORLANDO FL 32801-1508

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Orlando Sentinel
PO Box 8023
Willoughby, OH 44096

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: GIR East CDD

Board Meeting Date: April 5, 2023

	Name	*In Attendance Please √*	*Fee Involved Yes / No*
1	Mike Liquori	✓	No
2	Matt Call	✓	No
3	Rob Bonin	✓	Yes ($200)
4	Tripp Berlinsky **(OATH)**		No
5	Chancy Summers **(OATH)**	✓	No

The supervisors present at the above referenced meeting should be compensated accordingly.

Approved for Payment:

District Manager Signature

4/5/23
Date

*****RETURN SIGNED DOCUMENT TO District Accountant*****

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APR 06 2023
By

GIR East
Community Development District

Funding Request #10
May 12, 2023

Bill to: WS-GIR, LLC

	Payee	General Fund FY2023
1	**Governmental Management Services - CFL** Invoice #8 - Management Fees - May 2023	$ 3,591.54
2	**Kutak Rock LLP** Invoice #3210505 - General Counsel - March 2023	$ 672.00
	Total:	**$ 4,263.54**

Please make check payable to:

GIR East Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC #1
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 8
Invoice Date: 5/1/23
Due Date: 5/1/23
Case:
P.O. Number:

Bill To:
GIR East CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - May 2023 340		3,333.33	3,333.33
Website Administration - May 2023 352		100.00	100.00
Information Technology - May 2023 351		150.00	150.00
Office Supplies 510		0.30	0.30
Postage 420		4.46	4.46
Copies 425		3.45	3.45

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MAY 05 2023
By

Total	$3,591.54
Payments/Credits	$0.00
Balance Due	$3,591.54

KUTAK ROCK LLP #2

TALLAHASSEE, FLORIDA 310-513-315
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

April 28, 2023

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3210505
Client Matter No. 29523-1
Notification Email: eftgroup@kutakrock.com

Mr. George Flint
GIR East CDD
c/o Governmental Management Services
219 E. Livingston Street
Orlando, FL 32801

Invoice No. 3210505
29523-1

Re: General Counsel

For Professional Legal Services Rendered

03/02/23	A. Willson	0.40	112.00	Confer with Flint and Call regarding letter to water management district
03/15/23	A. Willson	0.20	56.00	Confer with Liquori regarding district items
03/20/23	A. Willson	0.30	84.00	Confer with Virgen regarding registered agent items; review and execute same
03/23/23	A. Willson	1.20	336.00	Work session with Liquori regarding ongoing items; review items regarding same
03/28/23	A. Willson	0.30	84.00	Confer with Flint and Liquori regarding upcoming agenda items
TOTAL HOURS		2.40		

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MAY 02 2023
By

TOTAL FOR SERVICES RENDERED	$672.00
TOTAL CURRENT AMOUNT DUE	$672.00

SECTION 4

GIR East
Community Development District

Funding Request #11
June 8, 2023

Bill to: WS-GIR, LLC

	Payee	General Fund FY2023
1	**Governmental Management Services - CFL** Invoice #9 - Management Fees - June 2023	$ 3,585.22
2	**Kutak Rock LLP** Invoice #3225637 - General Counsel - April 2023	$ 1,369.50
	Total:	**$ 4,954.72**

Please make check payable to:

GIR East Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 9
Invoice Date: 6/1/23
Due Date: 6/1/23
Case:
P.O. Number:

Bill To:
GIR East CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - June 2023		3,333.33	3,333.33
Website Administration - June 2023		100.00	100.00
Information Technology - June 2023		150.00	150.00
Office Supplies		0.09	0.09
Postage		1.80	1.80

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JUN 08 2023

Total	$3,585.22
Payments/Credits	$0.00
Balance Due	$3,585.22

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

May 30, 2023

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3225637
Client Matter No. 29523-1
Notification Email: eftgroup@kutakrock.com

Mr. George Flint
GIR East CDD
c/o Governmental Management Services
219 E. Livingston Street
Orlando, FL 32801

RECEIVED
MAY 31 2023
By

Invoice No. 3225637
29523-1

Re: General Counsel

For Professional Legal Services Rendered

04/03/23	J. Gillis	0.70	108.50	Review and revise FY 2024 proposed budget resolution; confer with staff regarding same; draft FY 2024 notice of public hearing, budget funding agreement and appropriation resolution
04/03/23	A. Willson	0.40	112.00	Confer with Flint regarding proposed budget; review and revise proposed budget resolution
04/05/23	A. Willson	1.60	448.00	Review meeting agenda; prepare materials for board meeting; attend same; post meeting follow up; confer with Flint and Virgin regarding tax collector agreement; review same
04/07/23	J. Gillis	0.60	93.00	Review and revise FY 2024 budget notice, appropriation resolution and funding agreement; draft engineering services agreement with Heidt Design

04/13/23	K. John	1.40	350.00	Prepare budget notices and resolution
04/17/23	A. Willson	0.60	168.00	Review and revise engineering agreement
04/18/23	J. Gillis	0.40	62.00	Review and revise engineering agreement with Heidt Design; draft work authorization for general engineering services
04/25/23	A. Willson	0.10	28.00	Review items regarding expansion areas

TOTAL HOURS 5.80

TOTAL FOR SERVICES RENDERED $1,369.50

TOTAL CURRENT AMOUNT DUE $1,369.50

GIR East

Community Development District

Funding Request #12
June 29, 2023

Bill to: WS-GIR, LLC

	Payee	General Fund FY2023
1	**Tribune Publishing Company - Orlando Sentinel** Invoice # 073698516000 - Public Hearing - 05/22/23	$ 271.93
	Total:	**$ 271.93**

Please make check payable to:

GIR East Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

Orlando Sentinel
MEDIA GROUP

#4

INVOICE

PO Box 8023
Willoughby, OH 44096

adbilling@tribpub.com
844-348-2445

Invoice Details

Billed Account Name:	Gir East Cdd
Billed Account Number:	CU80151522
Invoice Number:	073698516000
Invoice Amount:	$271.93
Billing Period:	05/22/23 - 05/28/23
Due Date:	06/27/23

1-310-513-4180

Invoice Details

Date	tronc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
05/22/23	OSC73698516	Classified Listings, Online Public Hearling/Bid/Misc_Legal 7436202				271.93

RECEIVED

JUN 15 2023

BY:_____

Invoice Total: $271.93

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
271.93	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.

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Willoughby, OH 44096

Remittance Section

Billed Period:	05/22/23 - 05/28/23
Billed Account Name:	Gir East Cdd
Billed Account Number:	CU80151522
Invoice Number:	073698516000

Return Service Requested

1936000150 PRESORT 150 1 SP 0.600 P3C1 <B>

GIR EAST CDD
MONICA VIRGEN
219 E LIVINGSTON ST
ORLANDO FL 32801-1508

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PO Box 8023
Willoughby, OH 44096

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Published Daily
ORANGE County, Florida

Sold To:
GIR East CDD - CU80151522
219 E Livingston St
Orlando, FL 32801

Bill To:
GIR East CDD - CU80151522
219 E Livingston St
Orlando, FL 32801

State Of Florida
County Of Orange

Before the undersigned authority personally appeared
Rose Williams, who on oath says that he or she is a duly authorized representative of the ORLANDO SENTINEL, a DAILY newspaper published in ORANGE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of 11120-Advertisement for Bid
Was published in said newspaper by print in the issues of, or by publication on the newspaper's website, if authorized on May 22, 2023.

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant

Rose Williams

Name of Affiant

Sworn to and subscribed before me on this 23 day of May, 2023,
by above Affiant, who is personally known to me (X) or who has produced identification ( ).

LeAnne Rollins

Signature of Notary Public

LEANNE ROLLINS
Notary Public - State of Florida
Commission # GG 982233
My Comm. Expires Apr 27, 2024
Bonded through National Notary Assn.

Name of Notary, Typed, Printed, or Stamped

7436202

Orlando Sentinel
MEDIA GROUP

GIR EAST COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The GIR East Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial recordsfor the fiscal year ending September 30, 2023, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Osceola County, Florida. The District currently has an operating budget of approximately $126,428. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 1, 2024.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: George Flint/ Monica Virgen, District Manager/Staff, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside "Auditing Services – GIR East Community Development District."

Proposals must be received by 5:00 PM on Wednesday, July 19, 2023, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

George Flint, District Manager
Governmental Management Services – Central Florida, LLC
5/22/2023 7436202

7436202

GIR East

Community Development District

Funding Request #13
July 20, 2023

Bill to: WS-GIR, LLC

	Payee	General Fund FY2023
1	**Governmental Management Services - CFL**	
	Invoice # 10 - Management Fees - July 2023	$ 3,583.96
2	**Kutak Rock LLP**	
	Invoice # 3239924 - General Counsel - May 2023	$ 718.00
	Total:	**$ 4,301.96**

Please make check payable to:

GIR East Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 10
Invoice Date: 7/1/23
Due Date: 7/1/23
Case:
P.O. Number:

Bill To:

GIR East CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - July 2023		3,333.33	3,333.33
Website Administration - July 2023		100.00	100.00
Information Technology - July 2023		150.00	150.00
Office Supplies		0.03	0.03
Postage		0.60	0.60

Total	$3,583.96
Payments/Credits	$0.00
Balance Due	$3,583.96

K U T A K R O C K L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

June 30, 2023

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3239924
Client Matter No. 29523-1
Notification Email: eftgroup@kutakrock.com

Mr. George Flint
GIR East CDD
c/o Governmental Management Services
219 E. Livingston Street
Orlando, FL 32801

Invoice No. 3239924
29523-1

Re: General Counsel

For Professional Legal Services Rendered

05/02/23	M. Rigoni	0.10	27.50	Confer with Flint regarding Osceola County final assessment roll submittal requirements
05/04/23	M. Rigoni	0.60	165.00	Finalize professional engineering agreement
05/23/23	M. Rigoni	0.80	220.00	Prepare schedule of actions for upcoming meetings
05/23/23	A. Willson	0.20	56.00	Confer with Liquori and Flint regarding upcoming meeting schedule
05/26/23	M. Rigoni	0.30	82.50	Finalize agenda items timeline and distribute same
05/26/23	A. Willson	0.20	56.00	Confer with Flint regarding meeting agenda
05/29/23	M. Rigoni	0.20	55.00	Review outstanding district business and confer with Willson and Flint
05/30/23	A. Willson	0.20	56.00	Confer with Flint regarding budget hearing
TOTAL HOURS		2.60		

TOTAL FOR SERVICES RENDERED	$718.00
TOTAL CURRENT AMOUNT DUE	$718.00

SECTION 5

MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

June 05, 2023

Ms. Monica Virgen
Recording Secretary
GIR East Community Development District
219 E. Livingston St.
Orlando, FL 32801

RE: GIR East Community Development District – Registered Voters

Dear Ms. Virgen:

Thank you for your letter requesting confirmation of the number of registered voters within the GIR East Community Development District as of April 15, 2023.

The number of registered voters within the GIR East CDD is three as of April 15, 2023.

If I can be of further assistance, please contact me at 407.742.6000.

Respectfully yours,

Mary Jane Arrington
Supervisor of Elections

Vote Osceola

2509 East Irlo Bronson Memorial Highway • Kissimmee, FL 34744
407.742.6000 • Fax: 407.742.6001 • www.voteosceola.com

SECTION 6

BOARD OF SUPERVISORS MEETING DATES
GIR EAST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024

The Board of Supervisors of the GIR East Community Development District will hold their regular meetings for Fiscal Year 2024 at 3850 Canoe Creek Rd., St. Cloud, Florida 34772, at 3:00 p.m. unless otherwise indicated as follows:

October 4, 2023
November 1, 2023
December 6, 2023
January 3, 2024
February 7, 2024
March 6, 2024
April 3, 2024
May 1, 2024
June 5, 2024
July 3, 2024
August 7, 2024
September 4, 2024

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Governmental Management Services – Central Florida, LLC located at 219 East Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George S. Flint
District Manager
Governmental Management Services – Central Florida, LLC