

GIR East
Community Development District

Meeting Agenda

May 1, 2024

AGENDA

GIR East
Community Development District

219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

April 24, 2024

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, May 1, 2024 at 3:00 PM, at 3850 Canoe Creek Road, Saint Cloud, FL**. Following is the advance agenda for the meetings:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 2, 2023 Board of Supervisors Meeting and Acceptance of Minutes of the August 2, 2023 Audit Committee Meeting
4. Ratification of Osceola County Data Sharing and Usage Agreement
5. Consideration of Resolution 2024-01 Approving the Proposed Fiscal Year 2025 Budget and Setting a Public Hearing
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Check Register
 - ii. Balance Sheet and Income Statement
7. Other Business
8. Supervisor's Requests
9. Adjournment

Sincerely,

George S. Flint

George S. Flint
District Manager

MINUTES

**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, **August 2, 2023** at 3:00 p.m. at 3850 Canoe Creek Rd., St. Cloud, Florida.

Present and constituting a quorum:

Mike Liquori	Chairman
Rob Bonin	Assistant Secretary
Chancy Summers	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Michelle Rigoni <i>by phone</i>	District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Three 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

Public Hearing

Mr. Flint asked for a motion to open the public hearing for the budget.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Opening the Public Hearing, was approved.

A. Consideration of Resolution 2023-32 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations

Mr. Flint stated that the Board previously approved a proposed budget and set the public hearing for today. He noted that the budget was attached as Exhibit ‘A’ to this resolution. He explained that it was primarily an administrative budget and contemplated a Developer Funding Agreement as the funding source in lieu of imposing assessments. He pointed out that it was not substantially different than what they saw when they approved the proposed budget. He noted that they had revised the actuals through the end of June for the current year. Mr. Flint asked Ms. Rigoni if she had anything she wanted to add. She responded that she didn’t have anything to add to the budget itself, but noted for the next agenda item, the Funding Agreement, that it was the same agreement as the current fiscal year’s agreement with just the updates for the new fiscal year preferences.

Mr. Flint stated that for the budget itself, there were no members of the public to provide comment or testimony. He closed the public comment portion and brought it back to the Board asking for any comments or questions on the resolution or the proposed budget. Hearing none,

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Resolution 2023-32 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations, was approved.

Mr. Flint asked for a motion to close the public hearing.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Closing the Public Hearing, was approved.

B. Consideration of Fiscal Year 2024 Budget Funding Agreement

Mr. Flint stated that this would be the funding mechanism for the expenses identified in the budget and was the same form of agreement that the Board approved previously, and it had just been updated. He noted that the approved budget would be attached as an exhibit as well as the legal description of the District.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, the Fiscal Year 2024 Budget Funding Agreement, was approved.

FOURTH ORDER OF BUSINESS

**Approval of Minutes of the April 5, 2023
Audit Committee and Board of
Supervisors Meeting**

Mr. Flint reviewed the minutes of the April 5, 2023 Board of Supervisors meeting and Audit Committee meeting. He asked if the Board had any comments on either sets of minutes. Hearing no changes, he asked for a motion to approve.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, the Minutes of the April 5, 2023 Audit Committee and Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2023-33
Appointing an Assistant Treasurer**

Mr. Flint stated that in all their Districts they were asking the Boards to appoint Darrin Mossing as an Assistant Treasurer. He is the President of GMS. Mr. Flint explained that as a backstop measure, Mr. Mossing would work closely with the accounting group in case there is turn over or some reason that he may need to be involved in which this resolution would facilitate him working with the bank accounts, etc.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Resolution 2023-33 Appointing Mr. Darrin Mossing as an Assistant Treasurer, was approved.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2023-34 Re-
Designating Bank Account Signatories**

Mr. Flint stated that previously there were individuals that were named as signers and this resolution designates offices and would appoint the Treasurer, Assistant Treasurer, and Secretary as the signers on the bank account.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Resolution 2023-34 Re-Designating Bank Account Signatories, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Rigoni stated that she did not have anything further to report, but she was happy to answer any questions.

B. Engineer

The District engineer was not in attendance.

C. District Manager’s Report

i. Check Register

Mr. Flint noted that the check register was from March 1st through July 21st for \$23,351.26. He asked for a motion to approve.

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

ii. Balance Sheet and Income Statement

Mr. Flint noted that the financials were through June 30th, and there was no action required from the Board.

iii. Consideration of Funding Requests #9-10

Mr. Flint presented Funding Requests #9 and #10, noting that Funding Request #9 was for \$4,596.69 and Funding Request #10 was for \$4,263.54.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Funding Requests #9-10, were approved.

iv. Ratification of Funding Requests #11-13

Mr. Flint presented the Funding Requests #11, #12 and #13 stating that they were included in their agenda package and had been sent to the developer for the Funding Agreement.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Funding Requests #11-13, were ratified.

v. Presentation of Number of Registered Voters: 3

Mr. Flint stated that each year they were required to announce the number of registered voters within the District as of April 15th. He noted that the Supervisor of Elections indicates there were three registered voters.

vi. Approval of Fiscal Year 2024 Meeting Dates

Mr. Flint stated that each year they were required to approve an annual meeting notice. He noted that they prepared one with the dates as indicated and it would be 3:00 p.m. at their current location on the dates indicated in the notice, which were consistent with the current meetings. The Board decided to keep the meeting dates the same.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, the Fiscal Year 2024 Meeting Dates, was approved.

vii. Acceptance of Audit Committee Rankings

Mr. Flint stated that the Board met as the Audit Committee just prior to the Board meeting. He explained that there was one response received from Grau & Associates and the Audit Committee ranked them as #1 and recommended the Board enter into an agreement with Grau & Associates.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Accepting the Audit Committee Rankings, was approved.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

**MINUTES OF MEETING
GIR EAST
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the GIR East Community Development District was held Wednesday, **August 2, 2023** at 3:00 p.m. at 3850 Canoe Creek Rd., St. Cloud, Florida.

Present for the Audit Committee were:

Mike Liquori	Chairman
Rob Bonin	Assistant Secretary
Chancy Summers	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Michelle Rigoni <i>by phone</i>	District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Three Audit Committee 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

Review of Proposals and Tally of Audit Committee Members Rankings

A. Grau & Associates

Mr. Flint noted that they received one response from Grau & Associates. He noted that since they only had one response, they had the option of accepting this proposal and ranking them #1 or they could reject it and rebid. The Audit Committee agreed to rank Grau & Associates as #1.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Ranking Grau & Associates as #1, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

Mr. Flint adjourned the audit committee meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION 4



KATRINA S. SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

GIR East CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the GIR East CDD, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

Please note the referenced statute has amended as of October 1, 2021. The paragraph below reflects the changes.

The confidentiality of personal identifying and location information including: names, mailing address, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, will be protected as follows:

1. The agency will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The agency will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The agency shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The agency shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The agency shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the agency by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2024** and shall run until **December 31, 2024**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the agency, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER

GIR East CDD

Signature: _____

Signature: George Flint

Print: Katrina S. Scarborough

Print: George Flint

Date: _____

Title: District Manager

Date: 11/27/23

Please returned signed **original copy**, no later than January 31, 2024.

2505 E IRLO BRONSON MEMORIAL HWY
KISSIMMEE, FL 34744
(407) 742-5000

INFO@PROPERTY-APPRAISER.ORG • PROPERTY-APPRAISER.ORG

SECTION 5

RESOLUTION 2024-01

[FY 2025 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GIR EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2025; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATON; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**FY 2025**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the GIR East Community Development District (“**District**”) prior to June 15, 2024, the proposed budget(s) attached hereto as **Exhibit A (“Proposed Budget”)**; and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: August 7, 2024
TIME: 3:00 P.M.
LOCATION: 3850 Canoe Creek Road
St. Cloud, Florida 34772

3. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*.

4. **SEVERABILITY; EFFECTIVE DATE.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 1ST DAY OF MAY, 2024.

ATTEST:

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

Exhibit A

Proposed Budget

GIR East
Community Development District

Proposed Budget
FY2025



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1 General Fund

2-4 General Fund Narrative

GIR East
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2024	Actual Thru 3/31/24	Projected Next 6 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Developer Contributions	\$ 144,378	\$ 30,723	\$ 32,727	\$ 63,450	\$ 143,628
Total Revenues	\$ 144,378	\$ 30,723	\$ 32,727	\$ 63,450	\$ 143,628
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ -	\$ 1,000	\$ 1,000	\$ 12,000
FICA Expenditures	\$ 918	\$ -	\$ 77	\$ 77	\$ 918
Engineering	\$ 15,000	\$ -	\$ 3,750	\$ 3,750	\$ 15,000
Attorney	\$ 25,000	\$ 442	\$ 3,558	\$ 4,000	\$ 25,000
Annual Audit	\$ 3,500	\$ 3,400	\$ -	\$ 3,400	\$ 3,500
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 4,500	\$ -	\$ -	\$ -	\$ 4,500
Management Fees	\$ 40,000	\$ 20,000	\$ 20,000	\$ 40,000	\$ 40,000
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ 50	\$ 50	\$ 300
Postage & Delivery	\$ 1,000	\$ 9	\$ 41	\$ 50	\$ 1,000
Insurance	\$ 6,250	\$ 5,000	\$ -	\$ 5,000	\$ 5,500
Printing & Binding	\$ 1,000	\$ -	\$ 40	\$ 40	\$ 1,000
Legal Advertising	\$ 15,000	\$ 197	\$ 2,303	\$ 2,500	\$ 15,000
Other Current Charges	\$ 5,000	\$ 199	\$ 204	\$ 403	\$ 5,000
Office Supplies	\$ 625	\$ 0	\$ 5	\$ 5	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Expenditures	\$ 144,378	\$ 30,922	\$ 32,528	\$ 63,450	\$ 143,628
Excess Revenues/(Expenditures)	\$ -	\$ (199)	\$ 199	\$ -	\$ -

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.

GIR East

Community Development District

General Fund Narrative

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.

GIR East
Community Development District
General Fund Narrative

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 6

SECTION C

SECTION 1

GIR East

Community Development District

Summary of Check Register

July 22, 2023 to March 31, 2024

Bank	Date	Check No.'s	Amount
General Fund	8/3/23	21 - 23	\$ 5,511.58
	8/24/23	24 - 25	\$ 4,771.46
	9/14/23	26	\$ 3,583.96
	9/28/23	27	\$ 358.50
	10/12/23	28	\$ 275.68
	10/19/23	29	\$ 175.00
	11/9/23	30 - 32	\$ 9,130.45
	12/1/23	33 - 34	\$ 3,668.33
	1/4/24	35 - 36	\$ 7,224.75
	2/8/24	37	\$ 84.00
	2/22/24	38-39	\$ 3,780.91
	3/21/24	40-42	\$ 7,165.06
Total Amount			\$ 45,729.68

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/03/23	00001	6/01/23	9 202306 310-51300-34000	MANAGEMENT FEES JUN23	*	3,333.33		
		6/01/23	9 202306 310-51300-35200	WEBSITE ADMIN JUN23	*	100.00		
		6/01/23	9 202306 310-51300-35100	INFORMATION TECH JUN23	*	150.00		
		6/01/23	9 202306 310-51300-51000	OFFICE SUPPLIES JUN23	*	.09		
		6/01/23	9 202306 310-51300-42000	POSTAGE JUN23	*	1.80		
							3,585.22	000021

8/03/23	00002	5/30/23	3225637 202304 310-51300-31500	GENERAL COUNSEL APR23	*	1,369.50		
							1,369.50	000022

8/03/23	00004	7/23/23	07670392 202307 310-51300-48000	NOT OF BUDGET FY24	*	556.86		
							556.86	000023

8/24/23	00001	7/01/23	10 202307 310-51300-34000	MANAGEMENT FEES JUL23	*	3,333.33		
		7/01/23	10 202307 310-51300-35200	WEBSITE ADMIN JUL23	*	100.00		
		7/01/23	10 202307 310-51300-35100	INFORMATION TECH JUL23	*	150.00		
		7/01/23	10 202307 310-51300-51000	OFFICE SUPPLIES JUL23	*	.03		
		7/01/23	10 202307 310-51300-42000	POSTAGE JUL23	*	.60		
							3,583.96	000024

8/24/23	00002	6/30/23	3239924 202307 310-51300-31500	GENERAL COUNSEL MAY23	*	718.00		
		7/26/23	3253666 202306 310-51300-31500	GENERAL COUNSEL JUN23	*	469.50		
							1,187.50	000025

9/14/23	00001	8/01/23	11 202308 310-51300-34000	MANAGEMENT FEES AUG23	*	3,333.33		
		8/01/23	11 202308 310-51300-35200	WEBSITE ADMIN AUG23	*	100.00		
		8/01/23	11 202308 310-51300-35100	INFORMATION TECH AUG23	*	150.00		
		8/01/23	11 202308 310-51300-51000	OFFICE SUPPLIES AUG23	*	.03		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/01/23	11	202308	310-51300-42000	11					POSTAGE AUG23	*	.60		
GOVERNMENTAL MANAGEMENT SERVICES-CF												3,583.96	000026
9/28/23	00002	8/30/23	3268208	202307	310-51300-31500				GENERAL COUNSEL JUL23	*	358.50		
KUTAK ROCK LLP												358.50	000027
10/12/23	00004	9/30/23	08017711	202309	310-51300-48000				FY24 BOS MEETING DATES	*	275.68		
TRIBUNE PUBLISHING COMPANY LLC DBA												275.68	000028
10/19/23	00006	10/02/23	89569	202310	310-51300-54000				SPECIAL DISTRICT FEE FY24	*	175.00		
DEPARTMENT OF ECONOMIC OPPORTUNITY												175.00	000029
11/09/23	00003	8/29/23	19208	202310	310-51300-45000				FY24 INSURANCE POLICY	*	5,000.00		
EGIS INSURANCE ADVISORS												5,000.00	000030
11/09/23	00001	9/01/23	12	202309	310-51300-34000				MANAGEMENT FEES SEP23	*	3,333.33		
9/01/23	12	202309	310-51300-35200						WEBSITE ADMIN SEP23	*	100.00		
9/01/23	12	202309	310-51300-35100						INFORMATION TECH SEP23	*	150.00		
9/01/23	12	202309	310-51300-51000						OFFICE SUPPLIES SEP23	*	.15		
9/01/23	12	202309	310-51300-42000						POSTAGE SEP23	*	3.17		
9/01/23	12	202309	310-51300-42500						COPIES SEP23	*	4.80		
GOVERNMENTAL MANAGEMENT SERVICES-CF												3,591.45	000031
11/09/23	00002	9/29/23	3283039	202308	310-51300-31500				GENERAL COUNSEL AUG23	*	539.00		
KUTAK ROCK LLP												539.00	000032
12/01/23	00001	10/01/23	13	202310	310-51300-34000				MANAGEMENT FEES OCT23	*	3,333.33		
10/01/23	13	202310	310-51300-35200						WEBSITE ADMIN OCT23	*	100.00		
10/01/23	13	202310	310-51300-35100						INFORMATION TECH OCT23	*	150.00		
GOVERNMENTAL MANAGEMENT SERVICES-CF												3,583.33	000033

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/01/23	00002	10/16/23 3295687	202309 310-51300-31500	GENERAL COUNSEL SEP23	*	85.00		
							KUTAK ROCK LLP	85.00 000034
1/04/24	00001	11/01/23 14	202311 310-51300-34000	MANAGEMENT FEES NOV23	*	3,333.33		
		11/01/23 14	202311 310-51300-35200	WEBSITE ADMIN NOV23	*	100.00		
		11/01/23 14	202311 310-51300-35100	INFORMATION TECH NOV23	*	150.00		
		11/01/23 14	202311 310-51300-51000	OFFICE SUPPLIES NOV23	*	.09		
		11/01/23 14	202311 310-51300-42000	POSTAGE NOV23	*	1.90		
		12/01/23 15	202312 310-51300-34000	MANAGEMENT FEES DEC 23	*	3,333.33		
		12/01/23 15	202312 310-51300-35200	WEBSITE ADMIN DEC 23	*	100.00		
		12/01/23 15	202312 310-51300-35100	INFORMATION TECH DEC 23	*	150.00		
		12/01/23 15	202312 310-51300-51000	OFFICE SUPPLIES	*	.06		
		12/01/23 15	202312 310-51300-42000	POSTAGE	*	1.27		
							GOVERNMENTAL MANAGEMENT SERVICES-CF	7,169.98 000035
1/04/24	00002	11/20/23 3311657	202310 310-51300-31500	GENERAL COUNSEL OCT23	*	54.77		
							KUTAK ROCK LLP	54.77 000036
2/08/24	00002	12/28/23 3328851	202311 310-51300-31500	GENERAL COUNSEL NOV23	*	84.00		
							KUTAK ROCK LLP	84.00 000037
2/22/24	00001	1/01/24 16	202401 310-51300-34000	MANAGEMENT FEES JAN24	*	3,333.33		
		1/01/24 16	202401 310-51300-35200	WEBSITE ADMIN JAN24	*	100.00		
		1/01/24 16	202401 310-51300-35100	INFORMATION TECH JAN24	*	150.00		
		1/01/24 16	202401 310-51300-51000	OFFICE SUPPLIES JAN24	*	.03		
		1/01/24 16	202401 310-51300-42000	POSTAGE JAN24	*	.63		
							GOVERNMENTAL MANAGEMENT SERVICES-CF	3,583.99 000038

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/22/24	00004	1/31/24 08707366	202401 310-51300-48000	NOTICE OF BOS MEETING	*	196.92	
							196.92 000039

3/21/24	00007	2/05/24 25093	202402 310-51300-32200	AUDIT FYE 09/30/2023	*	3,400.00	
							3,400.00 000040

3/21/24	00001	2/01/24 17	202402 310-51300-34000	MANAGEMENT FEES FEB24	*	3,333.33	
		2/01/24 17	202402 310-51300-35200	WEBSITE ADMIN FEB24	*	100.00	
		2/01/24 17	202402 310-51300-35100	INFORMATION TECH FEB24	*	150.00	
		2/01/24 17	202402 310-51300-51000	OFFICE SUPPLIES FEB24	*	.15	
		2/01/24 17	202402 310-51300-42000	POSTAGE FEB24	*	3.58	
							3,587.06 000041

3/21/24	00002	1/31/24 3342814	202312 310-51300-31500	GENERAL COUNSEL DEC23	*	178.00	
							178.00 000042

						TOTAL FOR BANK A	45,729.68
						TOTAL FOR REGISTER	45,729.68

SECTION 2

GIR East
Community Development District

Unaudited Financial Reporting
March 31, 2024



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1	<hr/>	<u>Balance Sheet</u>
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GIR East
Community Development District
Combined Balance Sheet
March 31, 2024

		<i>General Fund</i>
Assets:		
<u>Cash:</u>		
Operating Account	\$	5,461
Due from Developer	\$	3,907
Total Assets	\$	9,368
Liabilities:		
Accounts Payable	\$	3,710
Total Liabilites	\$	3,710
Fund Balance:		
Assigned:		
Unassigned	\$	5,658
Total Fund Balances	\$	5,658
Total Liabilities & Fund Balance	\$	9,368

GIR East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2024

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
Revenues:				
Developer Contributions	\$ 144,378	\$ 30,723	\$ 30,723	\$ -
Total Revenues	\$ 144,378	\$ 30,723	\$ 30,723	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 6,000	\$ -	\$ 6,000
FICA Expenditures	\$ 918	\$ 459	\$ -	\$ 459
Engineering	\$ 15,000	\$ 7,500	\$ -	\$ 7,500
Attorney	\$ 25,000	\$ 12,500	\$ 442	\$ 12,058
Annual Audit	\$ 3,500	\$ 3,500	\$ 3,400	\$ 100
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,500	\$ -	\$ -	\$ -
Management Fees	\$ 40,000	\$ 20,000	\$ 20,000	\$ -
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ -
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ -
Telephone	\$ 300	\$ 150	\$ -	\$ 150
Postage & Delivery	\$ 1,000	\$ 500	\$ 9	\$ 491
Insurance	\$ 6,250	\$ 6,250	\$ 5,000	\$ 1,250
Printing & Binding	\$ 1,000	\$ 500	\$ -	\$ 500
Legal Advertising	\$ 15,000	\$ 7,500	\$ 197	\$ 7,303
Other Current Charges	\$ 5,000	\$ 2,500	\$ 199	\$ 2,301
Office Supplies	\$ 625	\$ 313	\$ 0	\$ 312
Travel Per Diem	\$ 660	\$ 330	\$ -	\$ 330
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 144,378	\$ 69,677	\$ 30,922	\$ 38,755
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (199)	
Fund Balance - Beginning	\$ -		\$ 5,857	
Fund Balance - Ending	\$ -		\$ 5,658	

GIR East
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 8,813	\$ 3,585	\$ 3,585	\$ 3,668	\$ 7,165	\$ 3,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,723
Total Revenues	\$ 8,813	\$ 3,585	\$ 3,585	\$ 3,668	\$ 7,165	\$ 3,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,723
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 55	\$ 84	\$ 178	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 3,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ -	\$ 2	\$ 1	\$ 1	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ -	\$ -	\$ -	\$ 197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197
Other Current Charges	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199
Office Supplies	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total Expenditures	\$ 8,846	\$ 3,702	\$ 3,796	\$ 3,939	\$ 7,020	\$ 3,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,922
Excess Revenues (Expenditures)	\$ (33)	\$ (117)	\$ (211)	\$ (271)	\$ 145	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (199)