

GIR East
Community Development District

Meeting Agenda

September 3, 2025

AGENDA

GIR East

Community Development District

219 East Livingston Street, Orlando, Florida 32801

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

August 27, 2025

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, September 3, 2025 at 3:00 PM, at 3850 Canoe Creek Road, Saint Cloud, FL**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 2, 2025 Meeting
4. Public Hearing
 - A. Consideration of Resolution 2025-10 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2025-11 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2025
6. District Goals and Objectives
 - A. Adopting of Fiscal Year 2026 Goals and Objectives
 - B. Presentation of Fiscal Year 2025 Goals and Objectives and Authorization to Chairman to Execute
7. Consideration of Acquisition of Roadway and Related Improvements – *Under Separate Cover*
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification of Funding Requests #45 - #46
 - iii. Approval of Fiscal Year 2026 Meeting Schedule
9. Other Business
10. Supervisor's Requests
11. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

George S. Flint

George S. Flint
District Manager

Cc: Alyssa Willson, District Counsel
Strickland Smith, District Engineer

Enclosures

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, July 2, 2025 at 3:00 p.m. at 3850 Canoe Creek Road, Saint Cloud, Florida.

Present and constituting a quorum were:

Mike Liquori	Chairman
Rob Bonin	Assistant Secretary
Chancy Summers	Assistant Secretary
David Hulme	Assistant Secretary

Also present were:

George Flint	District Manager
Michelle Rigoni <i>by phone</i>	District Counsel
Strickland Smith <i>by phone</i>	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Three Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint noted there were no members of the public present other than Board and staff.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Tripp Berlinsky and Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2025

Mr. Flint asked for a motion to accept the resignation of Tripp Berlinsky.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Accepting the Resignation of Tripp Berlinsky, was approved.

Mr. Flint noted that any time there is a vacancy during the term of office, the remaining Board Members appoint a replacement to fill the vacancy through the end of the term and asked the Board for any nominations. The Board nominated David Hulme and Mr. Flint asked for a motion of approval.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Appointing David Hulme to Fulfill the Board Vacancy with a Term Ending November 2025, was approved.

B. Administration of Oath of Office to Newly Appointed Board Member

Mr. Flint administered the oath of office to the newly appointed Board Member and summarized the CDD onboarding process for Mr. Hulme.

C. Consideration of Resolution 2025-10 Electing an Assistant Secretary

Mr. Flint asked if they would like to make Mr. Hulme an Assistant Secretary just as his predecessor was. The Board agreed and there was a motion of approval. Ms. Rigoni asked that the motion include the removal of Tripp Berlinsky as an Assistant Secretary and the Board agreed.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Resolution 2025-10 Removing Tripp Berlinsky as an Assistant Secretary and Appointing David Hulme as an Assistant Secretary, was approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the May 7, 2025 Meeting

Mr. Flint presented the minutes from the May 7, 2025 meeting and asked for any comments or corrections. The Board had no changes to the minutes.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, the Minutes of the May 7, 2025 Meeting, were approved, as presented.

FIFTH ORDER OF BUSINESS

Review and Acceptance of Fiscal Year 2024 Audit Report

Mr. Flint presented the Fiscal Year 2024 audit report from Grau & Associates and summarized the report for the Board stating that it was a clean audit and offered to answer any questions. There were no questions and Mr. Flint asked the Board to ratify the transmittal of the audit report to the State of Florida.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Acceptance of Fiscal Year 2024 Audit Report, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-08 Amending Resolution 2025-06 Approving the Proposed Fiscal Year 2026 Budget

Mr. Flint noted that the Board had set the public hearing to accept the proposed budget for the August meeting and this resolution changes that hearing to the September 3, 2025 regularly scheduled Board of Supervisors meeting. Attached is a revised proposed budget and the primary reason for the modification is that the prior budget contemplated a developer contribution as the funding source that included O&M assessments and O&M costs. The new budget assesses residents, and Mr. Flint reported the different amounts for the different product types. The new proposed budget was included in the agenda package. Mailed notice will be sent out based on the budget. Mr. Flint offered to answer any questions for the Board and discussion followed.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Resolution 2025-08 Amending Resolution 2025-06 Approving the Proposed Fiscal Year 2026 Budget, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2025-09 Declaring Special Assessments to Fund the Proposed Fiscal Year 2026 Budget

Ms. Rigoni presented the resolution to the Board stating that because the CDD is levying O&M assessments for the first time this starts the process for declaring special assessments to hold the assessment hearing in conjunction with the budget adoption hearing.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Resolution 2025-09 Declaring Special Assessments to Fund the Proposed Fiscal Year 2026 Budget, was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

i. Update on Stewardship District and Merger

Ms. Rigoni stated that they are working on the merger of the CDD with the Stewardship District and she gave an update to the Board. There were no questions for District Counsel and the next item followed.

B. Engineer

Mr. Smith had nothing for the Board and the next item followed.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint presented the check register through May 31st and that information can be found in the agenda package. No action was need form the Board on this item.

ii. Ratification of Funding Requests #43 – #44

Mr. Flint presented funding requests #43 and #44 and asked for Board ratification.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Funding Requests #43 – #44, were ratified.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Supervisors Requests

There being no comments, the next item followed.

ELEVENTH 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

SECTION IV

SECTION A

RESOLUTION 2025-10
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE GIR EAST COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("FY 2026"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the GIR East Community Development District ("**District**") prior to June 15, 2025, proposed budget(s), as revised ("**Proposed Budget**") 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 Statutes*; 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 general-purpose government(s) 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 on the Proposed Budget 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 in accordance with Section 189.016, *Florida Statutes*; 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.

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

SECTION 1. BUDGET

- a. 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.
- b. 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, 2026."

- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes* 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 FY 2026, the sum(s) set forth in **Exhibit A** 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 as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 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 \$15,000 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 this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, 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 3RD DAY OF SEPTEMBER, 2025.

ATTEST:

**GIR EAST COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Exhibit A

FY 2026 Budget

GIR East
Community Development District

Approved Proposed Budget
FY2026



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GIR East
Community Development District
Approved Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actual Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues					
Developer Contributions	\$ 143,628	\$ 64,269	\$ 15,639	\$ 79,908	\$ -
Operations and Maintenance Assessments	\$ -	\$ -	\$ -	\$ -	\$ 469,586
Total Revenues	\$ 143,628	\$ 64,269	\$ 15,639	\$ 79,908	\$ 469,586
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,400	\$ 2,000	\$ 3,400	\$ 12,000
FICA Expenditures	\$ 918	\$ 107	\$ 153	\$ 260	\$ 918
Engineering	\$ 15,000	\$ 95	\$ 750	\$ 845	\$ 15,000
Attorney	\$ 25,000	\$ 10,739	\$ 3,000	\$ 13,739	\$ 25,000
Annual Audit	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,600
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 5,000	\$ 1,667	\$ 833	\$ 2,500	\$ 5,000
Trustee Fees	\$ 4,500	\$ -	\$ -	\$ -	\$ 4,500
Management Fees	\$ 40,000	\$ 33,333	\$ 6,667	\$ 40,000	\$ 41,200
Information Technology	\$ 1,800	\$ 1,500	\$ 300	\$ 1,800	\$ 1,854
Website Maintenance	\$ 1,200	\$ 1,000	\$ 200	\$ 1,200	\$ 1,236
Telephone	\$ 300	\$ -	\$ 25	\$ 25	\$ 300
Postage & Delivery	\$ 1,000	\$ 81	\$ 20	\$ 101	\$ 1,000
Insurance	\$ 5,500	\$ 5,200	\$ -	\$ 5,200	\$ 6,350
Printing & Binding	\$ 1,000	\$ 27	\$ 40	\$ 67	\$ 1,000
Legal Advertising	\$ 15,000	\$ 6,360	\$ 300	\$ 6,660	\$ 15,000
Other Current Charges	\$ 5,000	\$ 357	\$ 68	\$ 425	\$ 5,000
Office Supplies	\$ 625	\$ 1	\$ 10	\$ 11	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Administrative Expenditures	\$ 143,628	\$ 65,542	\$ 14,366	\$ 79,908	\$ 145,868
<i>Field Operations</i>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 180,490
Landscape Replacement and Enhancements	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,428
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 87,100
Electric	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 2,500
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ 4,950
Dog Waste Stations	\$ -	\$ -	\$ -	\$ -	\$ 750
Field Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 323,718
Total Expenditures	\$ 143,628	\$ 65,542	\$ 14,366	\$ 79,908	\$ 469,586
Excess Revenues/(Expenditures)	\$ -	\$ (1,273)	\$ 1,273	\$ -	\$ -

GIR East

Community Development District

General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during 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.

Field Operations:

Property Insurance

The District's estimated property insurance coverages with Florida Insurance Alliance.

Field Management

Represents the estimated costs of onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Lake Maintenance

Represents the estimated costs to maintain the lakes within the District's boundaries.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

GIR East
Community Development District
General Fund Narrative

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Field Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any field category.

Dog Waste Stations

Represents funds allocated to collect waste at the dog stations.

GIR EAST
Community Development District
Assessment Allocation

Admin (Whole District)

Type	Units/Acres	ERU	Total ERU	Admin	Net/Unit or Acre	Gross/Unit or Acre
TH 22'	72	0.75	54	\$1,130.86	\$15.71	\$16.71
SF 40'	67	1	67	\$1,403.11	\$20.94	\$22.28
SF 45'	123	1	123	\$2,575.86	\$20.94	\$22.28
SF 50'	189	1	189	\$3,958.02	\$20.94	\$22.28
SF 55'	40	1	40	\$837.68	\$20.94	\$22.28
SF 60'	132	1	132	\$2,764.33	\$20.94	\$22.28
Undeveloped (acres)	1392.961	N/A	N/A	\$133,198.14	\$95.62	\$101.73
Total			605	\$145,868.00		

Maintenance (AA1)

Type	Units	ERU	Total ERU	Maintenance	Net/Unit	Gross/Unit
TH 22'	72	0.75	54	\$28,893.84	\$401.30	\$426.92
SF 40'	67	1	67	\$35,849.76	\$535.07	\$569.22
SF 45'	123	1	123	\$65,813.74	\$535.07	\$569.22
SF 50'	189	1	189	\$101,128.43	\$535.07	\$569.22
SF 55'	40	1	40	\$21,402.84	\$535.07	\$569.22
SF 60'	132	1	132	\$70,629.38	\$535.07	\$569.22
Total	623		605	\$323,718.00		

O&M Table

Type	Units/Acres	ERU	Total ERU	O&M	Net/Unit or Acre	Gross/Unit or Acre
TH 22'	72	0.75	54	\$30,024.70	\$417.01	\$443.63
SF 40'	67	1	67	\$37,252.87	\$556.01	\$591.50
SF 45'	123	1	123	\$68,389.60	\$556.01	\$591.50
SF 50'	189	1	189	\$105,086.46	\$556.01	\$591.50
SF 55'	40	1	40	\$22,240.52	\$556.01	\$591.50
SF 60'	132	1	132	\$73,393.71	\$556.01	\$591.50
Undeveloped	1392.961	N/A	N/A	\$133,198.14	\$95.62	\$101.73
Total			605	\$469,586.00		

SECTION B

RESOLUTION 2025-11
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GIR EAST COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the GIR East Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Osceola County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2025, 25% due no later than January 1, 2026 and 25% due no later than April 1, 2026.

- iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

- c. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

6. **SEVERABILITY.** 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.

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 3rd day of September 2025.

ATTEST:

**GIR EAST COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget

Exhibit B: Assessment Roll

Exhibit A

Adopted Budget

Exhibit B

Assessment Roll

GIR East CDD FY 26 Assessment Roll

Direct Billing - AA1

ParcelID	Acres	O&M	Debt	Total
11-27-30-4950-0001-0805	2.24	\$5,946.93	\$21,374.02	\$27,320.95
11-27-30-4950-0001-1142	26.40	\$70,088.85	\$251,908.07	\$321,996.92
12-27-30-4950-0001-0915	3.22	\$8,548.72	\$30,725.15	\$39,273.87
11-27-30-4950-0001-0492	1.91	\$5,089.93	\$15,234.44	\$20,324.37
12-27-30-4950-0001-0412	32.28	\$86,022.49	\$257,469.97	\$343,492.46
12-27-30-4950-0001-0722	1.31	\$3,491.00	\$10,448.75	\$13,939.75
12-27-30-4950-0001-0732	6.96	\$18,547.60	\$55,513.97	\$74,061.57
12-27-30-4950-0001-0862	2.82	\$7,514.98	\$22,492.73	\$30,007.71
12-27-30-4950-0001-0060	149.88	\$77,915.22	\$309,685.75	\$387,600.97
12-27-30-4950-0001-0750	4.99	\$2,595.61	\$10,316.66	\$12,912.27
11-27-30-4950-0001-0350	196.64	\$102,224.48	\$406,306.55	\$508,531.03
Total Gross - AA1	428.66	\$387,985.81	\$1,391,476.06	\$1,779,461.87

Total Net - AA1		\$364,706.66	\$1,307,987.50	\$1,672,694.16
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Direct Billing - Outside AA1

ParcelID	Acres	O&M	Debt	Total
11-27-30-4950-0001-0350	100.95	\$10,269.44	\$0.00	\$10,269.44
14-27-30-4950-0001-0010	99.51	\$10,122.95	\$0.00	\$10,122.95
13-27-30-4950-0001-0080	4.68	\$475.89	\$0.00	\$475.89
10-27-30-4950-0001-0010	144.01	\$14,650.34	\$0.00	\$14,650.34
11-27-30-4950-0001-0390	115.37	\$11,736.08	\$0.00	\$11,736.08
13-27-30-4950-0001-0240	94.36	\$9,599.24	\$0.00	\$9,599.24
13-27-30-4950-0001-0690	120.22	\$12,229.98	\$0.00	\$12,229.98
14-27-30-4950-0001-0050	411.01	\$41,812.45	\$0.00	\$41,812.45
15-27-30-4950-0001-0010	6.70	\$681.59	\$0.00	\$681.59
Total Gross - Outside AA1	1096.81	\$111,577.97	\$0.00	\$111,577.97

Total Net - Outside AA1		\$104,883.29	\$0.00	\$104,883.29
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Total Combined Gross Direct	1525.46	\$499,563.78	\$1,391,476.06	\$1,891,039.85
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Total Combined Net Direct		\$469,589.96	\$1,307,987.50	\$1,777,577.46
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SECTION V



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

August 7, 2025

Board of Supervisors
GIR East Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide GIR East Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of GIR East Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your representatives will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$5,600 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to GIR East Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of GIR East Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

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

SECTION VI

SECTION A

GIR East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Print Name:_____

GIR East Community Development District

Date:_____

District Manager:_____

Print Name:_____

GIR East Community Development District

Date:_____

SECTION B

GIR East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Print Name:_____

GIR East Community Development District

Date:_____

District Manager:_____

Print Name:_____

GIR East Community Development District

Date:_____

SECTION VII

*This item will be provided under
separate cover*

SECTION VIII

SECTION C

SECTION 1

GIR East
Community Development District

Unaudited Financial Reporting
July 31, 2025



Table of Contents

1		Balance Sheet
2		General Fund
3		Capital Projects Fund
4		Month to Month

GIR East
Community Development District
Combined Balance Sheet
July 31, 2025

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 5,182	\$ -	\$ 5,182
Due from Developer	\$ 12,858	\$ -	\$ 12,858
Prepaid Expenditures	\$ -	\$ -	\$ -
Total Assets	\$ 18,041	\$ -	\$ 18,041
Liabilities:			
Accounts Payable	\$ 7,763	\$ -	\$ 7,763
FICA Payable	\$ 31	\$ -	\$ 31
Contracts Payable	\$ -	\$ -	\$ -
Total Liabilities	\$ 7,793	\$ -	\$ 7,793
Fund Balance:			
Nonspendable:			
Deposits and Prepaid Items	\$ -	\$ -	\$ -
Unassigned	\$ 10,247	\$ -	\$ 10,247
Total Fund Balances	\$ 10,247	\$ -	\$ 10,247
Total Liabilities & Fund Balance	\$ 18,041	\$ -	\$ 18,041

GIR East
Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2025

	Adopted Budget	Prorated Budget Thru 07/31/25	Actual Thru 07/31/25	Variance
<u>Revenues:</u>				
Developer Contributions	\$ 143,628	\$ 64,269	\$ 64,269	\$ -
Total Revenues	\$ 143,628	\$ 64,269	\$ 64,269	\$ -
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 10,000	\$ 1,400	\$ 8,600
FICA Expenditures	\$ 918	\$ 765	\$ 107	\$ 658
Engineering	\$ 15,000	\$ 12,500	\$ 95	\$ 12,405
Attorney	\$ 25,000	\$ 20,833	\$ 10,739	\$ 10,094
Annual Audit	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 4,167	\$ 1,667	\$ 2,500
Trustee Fees	\$ 4,500	\$ -	\$ -	\$ -
Management Fees	\$ 40,000	\$ 33,333	\$ 33,333	\$ -
Information Technology	\$ 1,800	\$ 1,500	\$ 1,500	\$ -
Website Maintenance	\$ 1,200	\$ 1,000	\$ 1,000	\$ -
Telephone	\$ 300	\$ 250	\$ -	\$ 250
Postage & Delivery	\$ 1,000	\$ 833	\$ 81	\$ 753
Insurance	\$ 5,500	\$ 5,500	\$ 5,200	\$ 300
Printing & Binding	\$ 1,000	\$ 833	\$ 27	\$ 807
Legal Advertising	\$ 15,000	\$ 12,500	\$ 6,360	\$ 6,140
Other Current Charges	\$ 5,000	\$ 4,167	\$ 357	\$ 3,809
Office Supplies	\$ 625	\$ 521	\$ 1	\$ 520
Travel Per Diem	\$ 660	\$ 550	\$ -	\$ 550
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 143,628	\$ 112,928	\$ 65,542	\$ 47,386
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (1,273)	
Fund Balance - Beginning	\$ -		\$ 11,520	
Fund Balance - Ending	\$ -		\$ 10,247	

GIR East
Community Development District
Capital Projects Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
Revenues:				
Developer Advancements	\$ -	\$ -	\$ 302	\$ 302
Total Revenues	\$ -	\$ -	\$ 302	\$ 302
Expenditures:				
<u>General & Administrative:</u>				
Capital Outlay - COI	\$ -	\$ -	\$ 302	\$ (302)
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 302	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 302	

GIR East
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Developer Contributions	\$ 3,761	\$ 639	\$ 21,427	\$ 3,877	\$ 3,795	\$ 4,628	\$ 7,866	\$ 7,606	\$ 4,526	\$ 6,142	\$ -	\$ -	\$ 64,269
Total Revenues	\$ 3,761	\$ 639	\$ 21,427	\$ 3,877	\$ 3,795	\$ 4,628	\$ 7,866	\$ 7,606	\$ 4,526	\$ 6,142	\$ -	\$ -	\$ 64,269
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 600	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ 1,400
FICA Expenditures	\$ 46	\$ -	\$ 15	\$ -	\$ -	\$ 15	\$ -	\$ 15	\$ -	\$ 15	\$ -	\$ -	\$ 107
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ 95
Attorney	\$ 1,321	\$ 291	\$ 724	\$ 303	\$ 346	\$ 3,606	\$ 428	\$ 2,102	\$ 1,621	\$ -	\$ -	\$ -	\$ 10,739
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ 1,667
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ -	\$ -	\$ 33,333
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ 1,500
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ 1,000
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1	\$ 14	\$ -	\$ -	\$ 4	\$ 18	\$ 1	\$ 1	\$ 1	\$ 41	\$ -	\$ -	\$ 81
Insurance	\$ 5,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200
Printing & Binding	\$ 2	\$ 0	\$ -	\$ 3	\$ -	\$ -	\$ 19	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 27
Legal Advertising	\$ 208	\$ 5,944	\$ -	\$ 208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,360
Other Current Charges	\$ 33	\$ 33	\$ 33	\$ 33	\$ 36	\$ 36	\$ 36	\$ 36	\$ 80	\$ -	\$ -	\$ -	\$ 357
Office Supplies	\$ 0	\$ 0	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ 1
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total Expenditures	\$ 11,169	\$ 9,866	\$ 4,556	\$ 4,130	\$ 3,969	\$ 7,459	\$ 7,983	\$ 6,449	\$ 5,704	\$ 4,256	\$ -	\$ -	\$ 65,542
Excess Revenues (Expenditures)	\$ (7,408)	\$ (9,228)	\$ 16,871	\$ (253)	\$ (174)	\$ (2,830)	\$ (118)	\$ 1,158	\$ (1,178)	\$ 1,886	\$ -	\$ -	\$ (1,273)

SECTION 2

GIR East
Community Development District

Funding Request #45
July 24,2025

Bill to: WS-GIR, LLC

Payee		General Fund FY2025	
1	Governmental Management Services: CFL Inv # 35 - Management Fees - July 2025	\$	4,040.88
2	Kutak Rock LLP Inv# 3584897- General Counsel - May 2025	\$	2,101.50
		\$	6,142.38
Total:		\$	6,142.38

Please make check payable to:

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

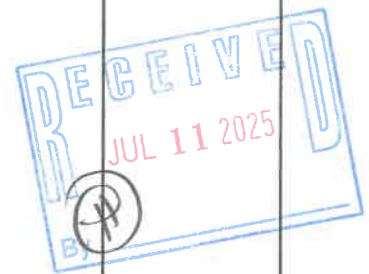
GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 35
Invoice Date: 7/1/25
Due Date: 7/1/25
Case:
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Management Fees 340		3,333.33	3,333.33
Website Administration 352		100.00	100.00
Information Technology 351		150.00	150.00
Dissemination Agent Services 313		416.67	416.67
Office Supplies 510		0.03	0.03
Postage 420		40.85	40.85

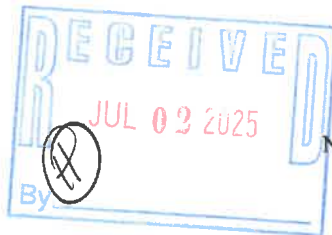


Total	\$4,040.88
Payments/Credits	\$0.00
Balance Due	\$4,040.88

KUTAK ROCK LLP #2
TALLAHASSEE, FLORIDA 315
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

June 30, 2025



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. 3584897
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. 3584897
29523-1

Re: General Counsel

For Professional Legal Services Rendered

05/01/25	M. Rigoni	0.20	61.00	Review and revise draft meeting minutes
05/07/25	M. Rigoni	1.70	518.50	Prepare for and attend board meeting; confer with staff regarding FY 2026 budget and related assessment hearing; review items regarding merger process
05/07/25	A. Willson	0.80	248.00	Confer with Flint regarding proposed budget and funding items; work session with Rigoni regarding same and merger process with stewardship district
05/08/25	J. Gillis	0.30	55.50	Follow up from Board meeting
05/08/25	M. Rigoni	0.20	61.00	Confer with Flint regarding O&M assessment hearing
05/09/25	J. Gillis	0.60	111.00	Draft published and mailed notices for FY 2026 budget hearing; draft appropriation and annual assessment resolutions; confer with staff regarding same

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION AND/OR WORK PRODUCT

KUTAK ROCK LLP

GIR East CDD

June 30, 2025

Client Matter No. 29523-1

Invoice No. 3584897

Page 2

05/10/25	G. Lovett	0.50	132.50	Monitor legislative process relating to matters impacting special districts
05/14/25	D. Wilbourn	0.30	55.50	Record disclosure and notice of demand note
05/15/25	A. Willson	0.30	93.00	Review audit; confer with Henry regarding same
05/20/25	M. Rigoni	1.40	427.00	Prepare memorandum regarding merger process
05/27/25	M. Rigoni	0.20	61.00	Confer with staff regarding June agenda items
05/27/25	A. Willson	0.40	124.00	Confer with Flint regarding budget and assessments; confer with Berlinsky regarding board resignation
05/28/25	J. Gillis	0.50	92.50	Draft resolution approving FY 2026 revised proposed budget and declaring assessments; confer with staff regarding same
05/29/25	M. Rigoni	0.20	61.00	Confer with Flint and Vanderbilt regarding revised budget and levy of O&M assessments

TOTAL HOURS 7.60

TOTAL FOR SERVICES RENDERED \$2,101.50

TOTAL CURRENT AMOUNT DUE \$2,101.50

The first part of the paper discusses the importance of understanding the local context in which a project is implemented. This includes a thorough analysis of the social, economic, and cultural factors that may influence the success or failure of the intervention. It is essential to engage with the community from the outset, ensuring that their voices are heard and their needs are addressed. This participatory approach not only fosters a sense of ownership and commitment among the community members but also allows for the identification of potential challenges and the development of strategies to mitigate them.

The second part of the paper focuses on the design and implementation of the project. It outlines the key principles that should guide the development of the intervention, such as sustainability, scalability, and inclusivity. The importance of monitoring and evaluation is emphasized, as it provides a means of assessing the progress of the project and making adjustments as needed. The paper also discusses the role of the project manager, who must ensure that the project remains on track and that resources are used effectively.

The third part of the paper presents a case study of a project that has been successfully implemented in a rural community. This example illustrates the practical application of the principles discussed in the previous sections and provides a valuable reference for other practitioners. The case study highlights the challenges that were encountered and the strategies that were used to overcome them, as well as the positive outcomes that have been achieved.

In conclusion, the paper emphasizes the need for a holistic and participatory approach to project implementation. By understanding the local context, engaging the community, and following sound principles of design and implementation, it is possible to develop interventions that are effective, sustainable, and inclusive. The case study provides a concrete example of how these principles can be applied in practice, and the lessons learned from this experience can be used to inform future projects.

GIR East
Community Development District

Funding Request #46
August 21,2025

Bill to: WS-GIR, LLC

Payee		General Fund FY2025	
1	Governmental Management Services: CFL Inv # 36 - Management Fees - August 2025	\$	4,011.08
2	Kutak Rock LLP Inv# 3598868- General Counsel - Junr 2025	\$	1,620.50
		\$	5,631.58
		Total:	\$ 5,631.58

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 #: 36
Invoice Date: 8/1/25
Due Date: 8/1/25
Case:
P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - 340		3,333.33	3,333.33
Website Administration - 352		100.00	100.00
Information Technology - 351		150.00	150.00
Dissemination Agent Services - 313		416.67	416.67
Office Supplies 510		0.09	0.09
Postage - 420		10.99	10.99
RECEIVED AUG 12 2025 By _____			
Total			\$4,011.08
Payments/Credits			\$0.00
Balance Due			\$4,011.08

KUTAK ROCK LLP # 2

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

313

Federal ID 47-0597598

July 30, 2025

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

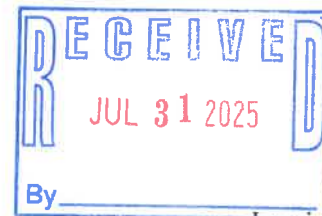
A/C # 24690470

Reference: Invoice No. 3598868

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. 3598868

29523-1

Re: General Counsel

For Professional Legal Services Rendered

06/04/25	M. Rigoni	1.30	396.50	Prepare remainder of FY 2026 budget documents and confer with Flint and Vanderbilt
06/05/25	M. Rigoni	0.20	61.00	Revise annual assessment resolution and confer with Flint and Vanderbilt
06/26/25	M. Rigoni	1.20	366.00	Finalize merger process memo and update stewardship district summary; confer with Liquori and Willson
06/26/25	M. Rigoni	0.30	91.50	Confer with Vanderbilt regarding agenda items
06/26/25	A. Willson	0.40	124.00	Review merger memorandum; work session with Rigoni regarding budget items
06/27/25	M. Rigoni	0.80	244.00	Confer with Liquori, Willson and Flint regarding merger and various other outstanding district business
06/27/25	A. Willson	0.20	62.00	Confer with Flint regarding assessment notices

KUTAK ROCK LLP

GIR East CDD

July 30, 2025

Client Matter No. 29523-1

Invoice No. 3598868

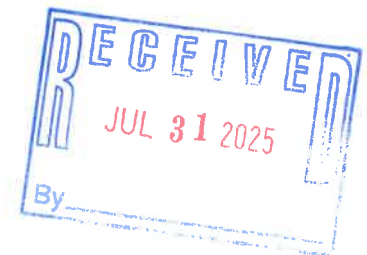
Page 2

06/30/25	M. Rigoni	0.70	213.50	Confer with Flint, Mossing Jr., and Vanderbilt regarding assessment notices; revise budget approval and declaring assessment resolutions
06/30/25	A. Willson	0.20	62.00	Work session with Rigoni regarding budget and assessment hearing and notices

TOTAL HOURS	5.30
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TOTAL FOR SERVICES RENDERED	\$1,620.50
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TOTAL CURRENT AMOUNT DUE	<u>\$1,620.50</u>
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SECTION 3

**BOARD OF SUPERVISORS MEETING DATES
GIR EAST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026**

The Board of Supervisors of the GIR East Community Development District will hold their regular meetings for Fiscal Year 2026 at the Offices of Gentry Land Company, 3850 Canoe Creek Rd., St. Cloud, Florida 34772, at 3:00 p.m. on the first Wednesday of the month, unless otherwise indicated as follows:

**October 1, 2025
November 5, 2025
December 3, 2025
January 7, 2026
February 4, 2026
March 4, 2026
April 1, 2026
May 6, 2026
June 3, 2026
July 1, 2026
August 5, 2026
September 2, 2026**

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