GIR East
Community Development District

Meeting Agenda

October 1, 2025

AGENDA

GIR East
Community Development District

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

September 24, 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, October 1, 2025 at 3:00 PM, or shortly thereafter as reasonably possible, 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 September 3, 2025 Meeting
4. Consideration of Acquisition of Roadway and Related Improvements – *Under Separate Cover*
5. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Balance Sheet and Income Statement
        ii. Ratification of Funding Request #47
6. Other Business
7. Supervisor's Requests
8. 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, September 3, 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 *by phone*	Assistant Secretary

Also present were:

George Flint	District Manager
Michelle Rigoni *by phone*	District Counsel
Strickland Smith *by phone*	District Engineer
Alan Scheerer	GMS

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the meeting to order and called the roll. Three Supervisors were present in person 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 **Approval of Minutes of the July 2, 2025 Meeting**

Mr. Flint presented the minutes from the July 2, 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 July 2, 2025 Meeting, were approved, as presented.

FOURTH ORDER OF BUSINESS **Public Hearing**

Mr. Flint asked for a motion to open the public hearings.

> On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, the Public Hearings were Opened.

A. Consideration of Resolution 2025-10 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations

Mr. Flint presented Resolution 2025-10. He stated that the Board previously approved a proposed budget and the Board set today as the public hearing for the final consideration. He noted the proposed budget that is included in the agenda package has been brought down in light of the fact that they project that they are only going to be maintaining the infrastructure for a portion of the year. Mr. Flint stated there is no members of the public present to provide comment or testimony.

Mr. Flint stated attached to the resolution is the proposed budget. He briefly reviewed and discussed the proposed budget. He noted that the funding for the budget is contemplated to be assessments. He pointed out that the 623 units and the current phases that are under development would receive the full O&M assessment for administrative and maintenance costs. Then the balance of the project would receive an administrative assessment only.

> On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Resolution 2025-10 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2025-11 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint presented Resolution 2025-11. He noted there are two exhibits to this resolution. The first is the budget they just approved. The second exhibit is the assessment roll that mirrors the per unit amounts that were just discussed during the budget hearing. Mr. Flint noted that there are no members of the public present to provide comment or testimony on the assessments.

> On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Resolution 2025-11 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

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

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, the Public Hearings were Closed.

FIFTH ORDER OF BUSINESS **Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2025**

Mr. Flint stated the Board just bid out independent auditing services and selected Grau & Associates as their independent auditor. He noted they enter into an engagement with them annually. He pointed out that this is for FY 2025 which ends at the end of this month. The fee is a not to exceed of $5,600.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, the Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2025, was approved.

SIXTH ORDER OF BUSINESS **District Goals and Objectives**

A. Adopting the Fiscal Year 2026 Goals and Objectives

Mr. Flint noted the Fiscal Year 2026 goals and objectives are basically the same as they were for Fiscal Year 2025. He reviewed the goals and objectives.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, the Fiscal Year 2026 Goals and Objectives, were Adopted.

B. Presentation of the Fiscal Year 2025 Goals and Objectives and Authorization to Chairman to Execute

Mr. Flint noted that at the end of Fiscal Year 2025 they need to report on how they did on the goals and objectives since the Fiscal Year is not over yet. He stated they are asking the Board to consider authorizing the Chair to execute the final report, which will be placed on the District's website and will be brought back to be ratified at a future meeting.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Accepting the Fiscal Year 2025 Goals and Objectives and Delegating Authority to Chairman to Execute, was approved.

SEVENTH ORDER OF BUSINESS **Consideration of Acquisition of Roadway and Related Improvements – *Under Separate Cover***

Mr. Liquori will work with Ms. Rigoni's office to put something together and will bring this item back to a future meeting for Board consideration.

EIGHTH ORDER OF BUSINESS Staff Reports

A. Attorney

Ms. Rigoni had nothing additional to report to the Board.

B. Engineer

Mr. Smith had nothing to report.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint presented the check register through the end of July and that information can be found in the agenda package. No action is required by the Board.

ii. Ratification of Funding Requests #45 – #46

Mr. Flint presented Funding Requests #45 and #46 and asked for Board ratification.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, Funding Requests #45 – #46, were ratified.

iii. Approval of Fiscal Year 2026 Meeting Schedule

Mr. Flint presented the Fiscal Year 2026 proposed meeting schedule, which is the first Wednesday of the month at 3:00 p.m.

On MOTION by Mr. Liquori, seconded by Ms. Summers, with all in favor, the Fiscal Year 2026 Meeting Schedule, was approved.

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

This item will be provided under separate cover

SECTION V

SECTION C

SECTION 1

GIR East

Community Development District

Unaudited Financial Reporting

August 31, 2025

Table of Contents

GIR East

Community Development District

Combined Balance Sheet

August 31, 2025

	General Fund		Series 2025 Debt Service Fund		Series 2025 Capital Project Fund		Capital Projects Fund		Total Governmental Funds	
Assets:										
Cash:										
Operating Account	$	135,904	$	-	$	-	$	-	$	135,904
Due from Developer	$	12,348	$	-	$	-	$	-	$	12,348
Due from General Fund	$	-	$	130,805	$	-	$	-	$	130,805
Prepaid Expenditures	$	-	$	-	$	-	$	-	$	-
Series 2025:										
Reserve	$	-	$	653,994	$	-	$	-	$	653,994
Revenue	$	-	$	230,264	$	-	$	-	$	230,264
Interest	$	-	$	-	$	-	$	-	$	-
Sinking Fund	$	-	$	-	$	-	$	-	$	-
Prepayment	$	-	$	-	$	-	$	-	$	-
Acquisition & Construction	$	-	$	-	$	18,437,236	$	-	$	18,437,236
Cost of Issuance	$	-	$	-	$	5,729	$	-	$	5,729
Total Assets	**$**	**148,252**	**$**	**1,015,063**	**$**	**18,442,966**	**$**	**-**	**$**	**19,606,281**
Liabilities:										
Accounts Payable	$	5,632	$	-	$	-	$	-	$	5,632
FICA Payable	$	31	$	-	$	-	$	-	$	31
Due to Debt Service	$	130,805	$	-	$	-	$	-	$	130,805
Contracts Payable	$	-	$	-	$	-	$	-	$	-
Total Liabilites	**$**	**136,467**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**136,467**
Fund Balance:										
Nonspendable:										
Deposits and Prepaid Items	$	-	$	-	$	-	$	-	$	-
Assigned:										
Capital Projects Fund	$	-	$	-	$	18,442,966	$	-	$	18,442,966
Debt Service Fund	$	-	$	1,015,063	$	-	$	-	$	1,015,063
Unassigned	$	11,785	$	-	$	-	$	-	$	11,785
Total Fund Balances	**$**	**11,785**	**$**	**1,015,063**	**$**	**18,442,966**	**$**	**-**	**$**	**19,469,813**
Total Liabilities & Fund Balance	$	148,252	$	1,015,063	$	18,442,966	$	-	$	19,606,281

GIR East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2025

	Adopted Budget	Prorated Budget Thru 08/31/25	Actual Thru 08/31/25	Variance
Revenues:				
Developer Contributions	$ 143,628	$ 69,900	$ 69,900	$ -
Total Revenues	**$ 143,628**	**$ 69,900**	**$ 69,900**	**$ -**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 11,000	$ 1,400	$ 9,600
FICA Expenditures	$ 918	$ 842	$ 107	$ 734
Engineering	$ 15,000	$ 13,750	$ 95	$ 13,655
Attorney	$ 25,000	$ 22,917	$ 10,739	$ 12,178
Annual Audit	$ 3,500	$ 3,500	$ 3,500	$ -
Assessment Administration	$ 5,000	$ -	$ -	$ -
Arbitrage	$ 450	$ -	$ -	$ -
Dissemination	$ 5,000	$ 4,583	$ 2,083	$ 2,500
Trustee Fees	$ 4,500	$ -	$ -	$ -
Management Fees	$ 40,000	$ 36,667	$ 36,667	$ -
Information Technology	$ 1,800	$ 1,650	$ 1,650	$ -
Website Maintenance	$ 1,200	$ 1,100	$ 1,100	$ -
Telephone	$ 300	$ 275	$ -	$ 275
Postage & Delivery	$ 1,000	$ 917	$ 92	$ 825
Insurance	$ 5,500	$ 5,500	$ 5,200	$ 300
Printing & Binding	$ 1,000	$ 917	$ 27	$ 890
Legal Advertising	$ 15,000	$ 13,750	$ 6,360	$ 7,390
Other Current Charges	$ 5,000	$ 4,583	$ 441	$ 4,143
Office Supplies	$ 625	$ 573	$ 1	$ 572
Travel Per Diem	$ 660	$ 605	$ -	$ 605
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total Expenditures	**$ 143,628**	**$ 123,303**	**$ 69,636**	**$ 53,667**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 264	
Fund Balance - Beginning	$ -		$ 11,520	
Fund Balance - Ending	$ -		$ 11,785	

GIR East

Community Development District

Debt Service Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2025

	Adopted Budget	Prorated Budget Thru 08/31/25	Actual Thru 08/31/25	Variance
Revenues:				
Assessments - Direct	$ -	$ -	348,213	$ 348,213
Assessments - Lot Closings	-	-	-	-
Interest	-	-	12,856	12,856
Total Revenues	**$ -**	**$ -**	**$ 361,069**	**$ 361,069**
Expenditures:				
Interest - 11/1	$ -	$ -	$ -	$ -
Principal - 5/1	-	-	-	-
Interest - 5/1	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 361,069	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Bond Proceeds	-	-	653,994	653,994
Total Other Financing Sources/(Uses)	$ -	$ -	$ 653,994	$ 653,994
Net Change in Fund Balance	**$ -**		**$ 1,015,063**	
Fund Balance - Beginning	**$ -**		**$ -**	
Fund Balance - Ending	**$ -**		**$ 1,015,063**	

GIR East

Community Development District

Capital Projects Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2025

	Adopted Budget	Prorated Budget Thru 08/31/25	Actual Thru 08/31/25	Variance
Revenues:				
Interest	-	-	312,158	312,158
Total Revenues	**$ -**	**$ -**	**$ 312,158**	**$ 312,158**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 312,158	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Cost of Issuance	-	-	(236,999)	(236,999)
Underwriters Discount	-	-	(388,200)	(388,200)
Bond Proceeds	-	-	18,756,006	18,756,006
Total Other Financing Sources/(Uses)	$ -	$ -	$ 18,130,808	$ 18,130,808
Net Change in Fund Balance	**$ -**		**$ 18,442,966**	
Fund Balance - Beginning	**$ -**		**$ -**	
Fund Balance - Ending	**$ -**		**$ 18,442,966**	

GIR East

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2025

	Adopted Budget	Prorated Budget Thru 08/31/25	Actual Thru 08/31/25	Variance
Revenues:				
Developer Advancements	$ -	$ -	$ 302	$ 302
Total Revenues	**$ -**	**$ -**	**$ 302**	**$ 302**
Expenditures:				
General & Administrative:				
Capital Outlay - COI	$ -	$ -	$ 302	$ (302)
Total Expenditures	**$ -**	**$ -**	**$ 302**	**$ (302)**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ -	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ -		$ -	

GIR East

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	$ 3,761	$ 639	$ 21,427	$ 3,877	$ 3,795	$ 4,628	$ 7,866	$ 7,606	$ 4,526	$ 6,142	$ 5,632	$ -	$ 69,900
Total Revenues	**$ 3,761**	**$ 639**	**$ 21,427**	**$ 3,877**	**$ 3,795**	**$ 4,628**	**$ 7,866**	**$ 7,606**	**$ 4,526**	**$ 6,142**	**$ 5,632**	**$ -**	**$ 69,900**
Expenditures:													
General & Administrative:													
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	$ 417	$ -	$ 2,083
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Management Fees	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ -	$ 36,667
Information Technology	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ -	$ 1,650
Website Maintenance	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ -	$ 1,100
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage & Delivery	$ 1	$ 14	$ -	$ -	$ 4	$ 18	$ 1	$ 1	$ 1	$ 41	$ 11	$ -	$ 92
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	$ -	$ 83	$ -	$ 441
Office Supplies	$ 0	$ 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**	**$ 4,094**	**$ -**	**$ 69,636**
Excess Revenues (Expenditures)	$ (7,408)	$ (9,228)	$ 16,871	$ (253)	$ (174)	$ (2,830)	$ (118)	$ 1,158	$ (1,178)	$ 1,886	$ 1,537	$ -	$ 264

GIR East

Community Development District

Long Term Debt Report

Series 2025 Capital Improvement Revenue Bonds	
Interest Rate:	4.3-5.5%
Maturity Date:	5/1/2035
Optional Redemption Date	5/1/2055
Reserve Fund Definition:	50% of MADS
Reserve Fund Requirement:	$653,995
Reserve Fund Balance:	$653,994
Bonds outstanding 3/7/25	$19,410,000
Current Bonds Outstanding	$19,410,000

GIR East

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2025

DIRECT BILL ASSESSMENTS

WS-GIR, LLC 2025-01			Net Assessments	$130,805.18	$130,805.18
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Series 2025
8/11/25	9/1/25	WIRE	$130,805.18	$130,805.18	$130,805.18
			$ 130,805.18	**$ 130,805.18**	**$ 130,805.18**

Lennar Homes LLC 2025-02			Net Assessments	$173,027.44	$173,027.44
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Series 2025
9/11/25	9/1/25	2527478	$173,027.44	$173,027.44	$173,027.44
			$ 173,027.44	**$ 173,027.44**	**$ 173,027.44**

DFC Waterlin LLC 2025-03			Net Assessments	$217,408.09	$217,408.09
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Series 2025
5/1/25	9/1/25	222653	$217,408.09	$217,408.09	$217,408.09
			$ 217,408.09	**$ 217,408.09**	**$ 217,408.09**

Perry Homes of Florida LLC 2025-04			Net Assessments	$145,646.29	$0.00
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Series 2025
	9/1/25		$145,646.29	$0.00	$0.00
			$ 145,646.29	**$ -**	**$ -**

SECTION 2

GIR East
Community Development District

Funding Request #47
September 04,2025

Bill to: WS-GIR, LLC

	Payee	General Fund FY2026
1	**Egis Insurance & Risk Advisors, LLC** Invoice # 28939 - FY2026 Insurance Policy	$ 5,512.00
		$ 5,512.00
	Total:	**$ 5,512.00**

Please make check payable to:

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

INVOICE

Egis Insurance & Risk Advisors

Customer	GIR EAST COMMUNITY DEVELOPMENT DISTRICT
Acct #	1309
Date	08/25/2025
Customer Service	Kristina Rudez
Page	1 of 1

Payment Information	
Invoice Summary	$ 5,512.00
Payment Amount	
Payment for:	Invoice#28939
100125994	

Thank You

GIR EAST COMMUNITY DEVELOPMENT DISTRICT
c/o Government Management Services, LLC
219 E Livingston St
Orlando, FL 32801

Please detach and return with payment

Customer: GIR EAST COMMUNITY DEVELOPMENT DISTRICT

Invoice	Effective	Transaction	Description	Amount
28939	10/01/2025	Renew policy	Policy #100125994 10/01/2025-10/01/2026 Florida Insurance Alliance General Liability - Renew policy Due Date: 8/25/2025	5,512.00

RECEIVED
SEP 02 2025
By__________

Please Remit Payment To:
Egis Insurance and Risk Advisors
P.O. Box 748555

Total
$ 5,512.00

Thank You

FOR PAYMENTS SENT OVERNIGHT: Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349
TO PAY VIA ACH: Accretive Global Insurance Services LLC
Routing ACH: 121000358 Account: 1291776914

		Date
Remit Payment To: Egis Insurance Advisors P.O. Box 748555 Atlanta, GA 30374-8555	(321)233-9939 accounting@egisadvisors.com	08/25/2025