GIR East
Community Development District

Meeting Agenda

August 5, 2026

AGENDA

GIR East

Community Development District

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

July 29, 2026

Board of Supervisors
GIR East
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of **GIR East Community Development District** will be held on **Wednesday, August 5, 2026 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 May 6, 2026 Meeting
4. Ratification of Series 2025 Requisitions #2 - #7
5. Public Hearing
   A. Consideration of Resolution 2026-09 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations
   B. Consideration of Resolution 2026-10 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Agreement with Grau & Associates to Provide Auditing Services with the Fiscal Year 2026
7. District Goals and Objectives
   A. Adoption of Fiscal Year 2027 Goals and Objectives
   B. Presentation of Fiscal Year 2026 Goals and Objectives and Authorization to Chairman to Execute Final Form
8. Staff Reports
   A. Attorney
   B. Engineer
   C. District Manager's Report
      i. Approval of Check Registers
         1. April 30, 2026 – June 24, 2026
         2. June 25, 2026 – July 30, 2026
      ii. Balance Sheet and Income Statement
      iii. Approval of Fiscal Year 2027 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, May 6, 2026 at 3:00 p.m. at 3850 Canoe Creek Road, Saint Cloud, Florida.

Present and constituting a quorum were:

Mike Liquori	Chairman
Chancy Summers	Assistant Secretary
David Hulme	Assistant Secretary
Rob Bonin *by phone*	Assistant Secretary

Also present were:

George Flint	District Manager
Alyssa Wilson *by phone*	District Counsel
Strickland Smith *by phone*	District Engineer
Alan Scheerer	GMS
Karly Chambers	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 April 1, 2026 Board of Supervisors Meeting**

Mr. Flint presented the minutes from the April 1, 2026 Board of Supervisors meeting and asked for any comments or corrections. The Board had no changes to the minutes.

> On MOTION by Mr. Liquori, seconded by Mr. Hulme, with all in favor, the Minutes of the April 1, 2026 Board of Supervisors Meeting, were approved, as presented.

FOURTH ORDER OF BUSINESS **Consideration of Landscape Maintenance Agreement with Sunscape Landscape Management Services, Inc.**

Mr. Flint reviewed the Sunscape landscape management agreement and explained that the contract would begin with GIR East because that District currently holds the O&M assessment funds. He stated the contract would transfer once GIR East is dissolved.

On MOTION by Mr. Liquori, seconded by Mr. Hulme, with all in favor, the Landscape Maintenance Agreement with Sunscape Landscape Management Services, Inc., was approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-08 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing**

Mr. Flint stated that because the District has not yet been dissolved, it still must approve a proposed budget by June 15th. He explained that the proposed budget is administrative only and developer funded and the District will likely be dissolved before the public hearing takes place. He also noted that Waterlin would be the District imposing O&M assessments in FY27. He explained that the resolution sets the public hearing for August 5th at 3:00 p.m. at this location, and that Exhibit A is the proposed budget, which is not binding on the Board.

On MOTION by Mr. Liquori, seconded by Mr. Hulme, with all in favor, Resolution 2026-08 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing on August 5, 2026 at 3:00 p.m., was approved.

SIXTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Ms. Wilson stated the county is discussing the District dissolution and had initially suggested a June 15th meeting. However, they hoped the matter could be scheduled for June 1st, and Ms. Wilson noted she would keep everyone updated and clarified that this would be for the merger of GIR East into the Waterlin District. Ms. Wilson stated that the dissolution would be handled at the Board of County Commissioners meeting.

B. Engineer

There being no comments, the next item followed.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint presented the check register from the general fund for March 26, 2026 through April 29, 2026 for $368,128.32. He noted that most of that is debt assessments going to the trustee.

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

ii. Balance Sheet and Income Statement

Mr. Flint presented the unaudited financials and noted there was no action required.

iii. Presentation of Number of Registered Voters – 0

Mr. Flint stated that the presentation on registered voters showed there are zero registered voters, according to the Supervisor of Elections.

SEVENTH ORDER OF BUSINESS **Other Business**

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS **Supervisors Requests**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS **Adjournment**

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

________________________________ ________________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

REQUISITION FOR ASSESSMENT AREA ONE PROJECT

The undersigned, an Authorized Officer of GIR East Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of March 1, 2025 (the "Master Indenture"), as supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of March 1, 2025 (the "Supplemental Indenture" and together with the Master Indenture, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 2

(B) Name of Payee: Kutak Rock LLP

(C) Amount Payable: $2,947.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments or state costs of issuance, if applicable): Invoice # 3690422 - Project Construction Counsel for Dec 2025

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

The undersigned hereby certifies that:

☒ obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2025 Acquisition and Construction Account referenced above, that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Assessment Area One Project and each represents a Cost of the Assessment Area One Project, and has not previously been paid out of such Account;

OR

☐ this requisition is for costs of issuance payable from the Series 2025 Costs of Issuance Account that has not previously been paid out of such Account.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

By: ______________________
Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Series 2025 Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Assessment Area One Project and is consistent with (a) the applicable acquisition or construction contract, (b) the plans and specifications for the portion of the Assessment Area One Project with respect to which such disbursement is being made, and (c) the report of the Consulting Engineer attached as an exhibit to the Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

____
Consulting Engineer

KUTAK ROCK LLP

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

Federal ID 47-0597598

January 29, 2026

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. 3690422
Client Matter No. 29523-3
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. 3690422
29523-3

Re: Project Construction

For Professional Legal Services Rendered

12/04/25	M. Rigoni	0.60	183.00	Confer with Liquori and Willson regarding utility and work product acquisition
12/09/25	M. Rigoni	2.30	701.50	Revise potable utility acquisition documents; prepare work product acquisition documents
12/15/25	M. Rigoni	0.30	91.50	Review and confer with Liquori and Smith regarding soft costs
12/19/25	J. Gillis	0.10	18.50	Receive and review Kimley Horn release of restrictions
12/19/25	A. Willson	0.10	31.00	Review revision to release; confer with Liquori regarding same
12/20/25	M. Rigoni	4.70	1,433.50	Review work product acquisition documents
12/22/25	M. Rigoni	0.90	274.50	Finalize review of work product acquisition and confer with Flint and Liquori
12/23/25	M. Rigoni	0.30	91.50	Correspondence with Smith and Liquori regarding requisition 1

12/29/25	M. Rigoni	0.40	122.00	Review aggregated work product acquisition package and additional supporting documents and follow up with Liquori and Flint regarding status of requisition

TOTAL HOURS	9.70	
TOTAL FOR SERVICES RENDERED		$2,947.00
TOTAL CURRENT AMOUNT DUE		$2,947.00

UNPAID INVOICES:

December 4, 2025	Invoice No. 3669451	915.00
December 26, 2025	Invoice No. 3675431	1,290.50
TOTAL DUE		$5,152.50

REQUISITION FOR ASSESSMENT AREA ONE PROJECT

The undersigned, an Authorized Officer of GIR East Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of March 1, 2025 (the "Master Indenture"), as supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of March 1, 2025 (the "Supplemental Indenture" and together with the Master Indenture, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 3

(B) Name of Payee: WS-GIR, LLC

(C) Amount Payable: $884.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments or state costs of issuance, if applicable): Reimbursement for FR # 1 - 4

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

The undersigned hereby certifies that:

☐ XX obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2025 Acquisition and Construction Account referenced above, that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Assessment Area One Project and each represents a Cost of the Assessment Area One Project, and has not previously been paid out of such Account;

OR

☐ this requisition is for costs of issuance payable from the Series 2025 Costs of Issuance Account that has not previously been paid out of such Account.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

By: ______________________________
Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Series 2025 Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Assessment Area One Project and is consistent with (a) the applicable acquisition or construction contract, (b) the plans and specifications for the portion of the Assessment Area One Project with respect to which such disbursement is being made, and (c) the report of the Consulting Engineer attached as an exhibit to the Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

Strickland T Smith

Digitally signed by Strickland T Smith
DN: C=US, O=Unaffiliated, dnQualifier=A01410D0000019C24A55F700007C4A6, CN=Strickland T Smith
Reason: I am the author of this document
Location:
Date: 2026.05.04 09:34:51-04'00'
Foxit PDF Editor Version: 13.1.7

____
Consulting Engineer

CONSTRUCTION FUNDING REQUEST SCHEDULE

Date	Funding Request #	Contractor	Description	Amount
Fiscal Year 2025				
	ADVANCES			
2/6/25	1	Kutak Rock LLP	Invoice # 3483563 - Project Construction for Oct 2024	58.00
5/21/25	2	Kutak Rock LLP	Invoice # 3527793 - Project Construction for January 2025	183.00
5/21/25	2	Kutak Rock LLP	Invoice # 3540896 - Project Construction for February 2025	61.00
11/18/25	3	Kutak Rock LLP	Invoice # 3613848 - Project Construction for July 2025	215.50
11/25/25	4	Kutak Rock LLP	Invoice # 3653828 - Project Construction for Aug 2025	366.50
				884.00
	CONTRIBUTION			
			TOTALS $	-

GIR East
Community Development District

Funding Request # 1
January 15, 2025

Bill to:	WS-GIR	**GIR East CDD Reimbursements - Construction Funds**	**Capital Projects Fund**
	Payee		

GIR-00295 NTP2

1	**Kutak Rock LLP**		
	Invoice # 3483563 - Project Construction for Oct 2024	$	58.00
		$	**58.00**
	Total:	**$**	**58.00**

Please make check payable to:

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

The undersigned hereby further certifies that the invoices listed are costs of the project which have not previously been paid.

Responsible Officer

KUTAK ROCK LLP

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

Federal ID 47-0597598

November 20, 2024

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. 3483563
Client Matter No. 29523-3
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. 3483563
29523-3

Re: Project Construction

For Professional Legal Services Rendered

10/30/24	M. Rigoni	0.20	58.00	Confer with Liquori regarding work product acquisition

TOTAL HOURS 0.20

TOTAL FOR SERVICES RENDERED $58.00

TOTAL CURRENT AMOUNT DUE <u>$58.00</u>

GIR East
Community Development District

Funding Request # 2
April 9, 2025

Bill to:	WS-GIR	**GIR East CDD Reimbursements - Construction Funds**	
	Payee		**Capital Projects Fund**

GIR-00295 NTP2

1	**Kutak Rock LLP**		
	Invoice # 3527793 - Project Construction for January 2025	$	183.00
	Invoice # 3540896 - Project Construction for February 2025	$	61.00
		$	**244.00**
	Total:	**$**	**244.00**

Please make check payable to:

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

The undersigned hereby further certifies that the invoices listed are costs of the project which have not previously been paid.

Responsible Officer

KUTAK ROCK LLP

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

Federal ID 47-0597598

March 31, 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. 3540896
Client Matter No. 29523-3
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. 3540896
29523-3

Re: Project Construction

For Professional Legal Services Rendered

02/14/25	M. Rigoni	0.10	30.50	Follow up with Liquori regarding work product acquisition
02/25/25	M. Rigoni	0.10	30.50	Confer with Liquori regarding soft costs and work product acquisition; prepare acquisition documents

TOTAL HOURS 0.20

TOTAL FOR SERVICES RENDERED $61.00

TOTAL CURRENT AMOUNT DUE $61.00

KUTAK ROCK LLP

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

Federal ID 47-0597598

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. 3527793
Client Matter No. 29523-3
Notification Email: eftgroup@kutakrock.com

February 28, 2025

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

Invoice No. 3527793
29523-3

Re: Project Construction

For Professional Legal Services Rendered

01/08/25	M. Rigoni	0.60	183.00	Prepare work product acquisition documents and confer with Liquori

TOTAL HOURS 0.60

TOTAL FOR SERVICES RENDERED $183.00

TOTAL CURRENT AMOUNT DUE $183.00

GIR East
Community Development District

Funding Request # 3
September 24, 2025

Bill to: WS-GIR

GIR East CDD Reimbursements - Construction Funds

Payee | **Capital Projects Fund**

GIR-00295 NTP2

	Payee		Capital Projects Fund
1	**Kutak Rock LLP** Invoice # 3613848 - Project Construction for July 2025	$	215.50
		$	**215.50**
	Total:	**$**	**215.50**

Please make check payable to:

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

The undersigned hereby further certifies that the invoices listed are costs of the project which have not previously been paid.

Responsible Officer

KUTAK ROCK LLP

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

Federal ID 47-0597598

August 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. 3613848
Client Matter No. 29523-3
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. 3613848
29523-3

Re: Project Construction

For Professional Legal Services Rendered

07/25/25	A. Willson	0.40	124.00	Confer with Liquori and Berlinsky regarding construction acquisition items
07/29/25	M. Rigoni	0.30	91.50	Work session with Willson regarding improvement acquisition

TOTAL HOURS 0.70

TOTAL FOR SERVICES RENDERED $215.50

TOTAL CURRENT AMOUNT DUE $215.50

GIR East
Community Development District

Funding Request # 4
November 11, 2025

Bill to: WS-GIR **GIR East CDD Reimbursements - Construction Funds**

	Payee	Capital Projects Fund
	GIR-00295 NTP2	
1	**Kutak Rock LLP**	
	Invoice # 3653828 - Project Construction for Aug 2025	$ 366.50
		$ 366.50
	Total:	**$ 366.50**

Please make check payable to:

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

The undersigned hereby further certifies that the invoices listed are costs of the project which have not previously been paid.

Responsible Officer

KUTAK ROCK LLP

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

Federal ID 47-0597598

November 5, 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. 3653828
Client Matter No. 29523-3
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. 3653828
29523-3

Re: Project Construction

For Professional Legal Services Rendered

08/29/25	A. Willson	0.10	31.00	Confer with Liqori regarding construction items
09/08/25	M. Rigoni	1.10	335.50	Prepare form project manual and construction agreement package for RFP

TOTAL HOURS	1.20	
TOTAL FOR SERVICES RENDERED		$366.50
TOTAL CURRENT AMOUNT DUE		$366.50
UNPAID INVOICES:		
August 30, 2025	Invoice No. 3613848	215.50
TOTAL DUE		$582.00

EXHIBIT C

FORM OF REQUISITION FOR ASSESSMENT AREA ONE PROJECT

The undersigned, an Authorized Officer of GIR East Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of March 1, 2025 (the "Master Indenture"), as supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of March 1, 2025 (the "Supplemental Indenture" and together with the Master Indenture, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 4

(B) Name of Payee: WS-GIR

(C) Amount Payable: $5,402,947.22 See Wire Instructions Attached

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments or state costs of issuance, if applicable): See Engineers Certificate Attached

(E) Fund or Account and subaccount, if any, from which disbursement to be made: Construction/Acquisition Account

The undersigned hereby certifies that:

☐ obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2025 Acquisition and Construction Account referenced above, that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Assessment Area One Project and each represents a Cost of the Assessment Area One Project, and has not previously been paid out of such Account;

OR

☐ this requisition is for costs of issuance payable from the Series 2025 Costs of Issuance Account that has not previously been paid out of such Account.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

By: ______________________
Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Series 2025 Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Assessment Area One Project and is consistent with (a) the applicable acquisition or construction contract, (b) the plans and specifications for the portion of the Assessment Area One Project with respect to which such disbursement is being made, and (c) the report of the Consulting Engineer attached as an exhibit to the Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

Strickland T Smith

Digitally signed by Strickland T Smith
DN: C=US, O=Unaffiliated, dnQualifier=A01410D0000019C24A55F700007C4A6, CN=Strickland T Smith
Reason: I am the author of this document
Location:
Date: 2026.05.14 13:56:11-04'00'
Foxit PDF Editor Version: 13.1.7

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Consulting Engineer

DISTRICT ENGINEER'S CERTIFICATE
[WATERLIN BOULEVARD PHASES 1A, 1B AND 1C AND RELATED IMPROVEMENTS]

May 13, 2026

Board of Supervisors
GIR East Community Development District

Re: Acquisition of Improvements

Ladies and Gentlemen:

The undersigned is a representative of Heidt Design, LLC ("**District Engineer**"), as District Engineer for the GIR East Community Development District[1] ("**District**") and does hereby make the following certifications in connection with the District's acquisition from WS-GIR, LLC ("**Developer**") as to certain public infrastructure improvements ("**Improvements**") as further detailed in **Exhibit A** and also described in that certain Bill of Sale ("**Bill of Sale**") dated as of or about the same date as this certificate. The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have reviewed the Improvements. I have further reviewed certain documentation relating to the same, including but not limited to the Bill of Sale, agreements, certain invoices, plans, and other documents.

2. The Improvements are within the scope of the District's capital improvement plan as set forth in the District's *Master Report of District Engineer* dated October 2022, as supplemented by that *Assessment Area One Engineer's Report* dated September 2024, Revised October 2024 (together, "**Engineer's Report**"), and specially benefit property within the District as further described in the Engineer's Report.

3. The Improvements were installed in accordance with their specifications, and, subject to the design specifications, are capable of performing the functions for which they were intended. I am not aware of any defects in the Improvements.

4. The total costs associated with the Improvements are as set forth in **Exhibit A.** Such costs are equal to or less than each of the following: (i) what was actually paid by the Developer to create and/or acquire the Improvements, and (ii) the reasonable fair market value of the Improvements.

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[1] The District anticipates being merged into Waterlin Stewardship District ("SD"). Accordingly, upon the completion of such merger, the "District herein shall refer to the SD.

5. All known plans, permits and specifications necessary for the operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District and/or the ultimate responsible entity, as applicable, for operations and maintenance responsibilities.

6. With this document, I hereby certify that it is appropriate at this time for the District to acquire the Improvements.

HEIDT DESIGN, LLC

____
Strickland Smith, P.E.
Florida Registration No. 50652
District Engineer

STATE OF Florida
COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of ☑ physical presence or ☐ online notarization this 13th day of May, 2026, by Strickland Smith as District Engineer of Heidt Design, and with authority to execute the foregoing on behalf of the entity identified above, and who is either ☑ personally known to me, or ☐ produced ____________________ as identification.

Lisa Wheat
NOTARY PUBLIC, STATE OF Florida

(NOTARY SEAL)

Name: Lisa Wheat
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

FLORIDA NOTARY ASSOCIATION SINCE 1975
LISA WHEAT
Notary Public
State of Florida
Comm# HH702414
Expires 7/24/2029

Exhibit A

Description of Waterlin Boulevard Phases 1A, 1B and 1C and Related Improvements

ROADWAY & RELATED STORMWATER IMPROVEMENTS: All public roadways and related improvements for Waterlin Boulevard subphases 1A, 1B and 1C, including paving, curbing, gutter and sidewalks including all stormwater management systems and utilities including but not limited to surface water control structures and pipes located within the aforementioned roadway, all constructed in and for the development and located in said public roadway as further described in legal description attached hereto. Retainage and Balance to Finish below is inclusive of $203,134.32 in costs for final lift of asphalt to be completed post vertical construction as well as additional punch-list items.

SANITARY SEWER, WATER DISTRIBUTION, AND RECLAIM WATER UTILITIES - All wastewater lines, potable water lines and reclaimed water lines, including but not limited to all pipes, structures, fittings, valves, services, tees, laterals to the point of connection, manholes, facilities, equipment and appurtenances thereto, located within the Waterlin Boulevard subphases 1A, 1B and 1C all constructed in and for the development and located in said public roadway as further described in legal description attached hereto.

Portion of Waterlin Boulevard Phases 1A, 1B and 1C and Related Improvements				
Improvement	**Contract Amount**	**District Eligible Amount**	**Retainage and Balance to Finish**	**Requisition Amount**
Roadway (Waterlin Blvd Only), Stormwater (Waterlin Blvd Only)*	**$10,707,234.63**	**$5,440,345.92**	**$2,058,117.39**	**$3,382,228.52**
Sanitary Sewer, Water Distribution, Reclaim**	**$2,245,243.00**	**$2,245,243.00**	**$224,524.30**	**$2,020,718.70**
TOTAL COSTS	**$12,952,477.63**	**$7,685,588.92 Total Acquisition Cost*****	**$2,282,641.69 *****	**$5,402,947.22**

*** 50.81% of the total cost of Waterlin Boulevard improvements not eligible for impact fee credits, per Assessment Area One Engineer's Report, which is the portion the District is financing**

**** Water utilities to be conveyed to Toho are not subject to any impact fee credits and are 100% eligible for financing by the District, per Assessment Area One Engineer's Report**

***** The District may submit more than one requisition to pay the Retainage amount, upon confirmation of Developer's final payment and release of Retainage, which collectively may not exceed the Total Acquisition Cost.**

[legal description follows]

Description Sketch

(Not A Survey)

DESCRIPTION:

A portion of Lots 79 through 83, 93 and 94, a portion of a 35 foot unnamed road and a portion of a 20 foot unnamed road of THE SEMINOLE LAND AND INVESTMENT COMPANY'S SUBDIVISION OF SECTION 11, TOWNSHIP 27 SOUTH, RANGE 30 EAST, according to the plat thereof, as recorded in Plat Book B, Page 40, and a portion of Lots 88 through 92 and 101 through 103, a portion of a 35 foot unnamed road and a portion of a 20 foot unnamed road of THE SEMINOLE LAND AND INVESTMENT COMPANY'S SUBDIVISION OF SECTION 12, TOWNSHIP 27 SOUTH, RANGE 30 EAST, according to the plat thereof, as recorded in Plat Book B, Page 37, both of the Public Records of Osceola County, Florida, lying in Sections 11 and 12, Township 27 South, Range 30 East, Osceola County, Florida, and being more particularly described as follows:

COMMENCE at the Southwest corner of said Section 12, run thence along the West boundary thereof, N.00°19'44"W., a distance of 1787.67 feet to the **POINT OF BEGINNING**; thence N.61°29'27"W., a distance of 155.21 feet; thence Westerly, 1170.98 feet along the arc of a tangent curve to the left having a radius of 1077.50 feet and a central angle of 62°15'59" (chord bearing S.87°22'34"W., 1114.20 feet); thence S.56°14'34"W., a distance of 140.88 feet; thence Southerly, 39.27 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 90°00'00" (chord bearing S.11°14'34"W., 35.36 feet); thence S.56°14'34"W., a distance of 56.50 feet; thence Westerly, 39.27 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 90°00'00" (chord bearing N.78°45'26"W., 35.36 feet); thence S.56°14'34"W., a distance of 35.03 feet; thence Westerly, 584.41 feet along the arc of a tangent curve to the right having a radius of 1222.50 feet and a central angle of 27°23'25" (chord bearing S.69°56'17"W., 578.87 feet); thence Southwesterly, 37.05 feet along the arc of a reverse curve to the left having a radius of 25.00 feet and a central angle of 84°55'04" (chord bearing S.41°10'27"W., 33.75 feet); thence S.01°17'05"E., a distance of 4.90 feet; thence S.88°42'55"W., a distance of 56.50 feet; thence Northwesterly, 39.35 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 90°11'03" (chord bearing N.46°22'36"W., 35.41 feet); thence Westerly, 222.68 feet along the arc of a reverse curve to the right having a radius of 1222.50 feet and a central angle of 10°26'12" (chord bearing N.86°15'02"W., 222.37 feet); thence N.81°01'56"W., a distance of 99.79 feet; thence N.08°58'04"E., a distance of 145.00 feet; thence S.81°01'56"E., a distance of 99.79 feet; thence Easterly, 543.68 feet along the arc of a tangent curve to the left having a radius of 1077.50 feet and a central angle of 28°54'35" (chord bearing N.84°30'46"E., 537.93 feet); thence Northeasterly, 40.12 feet along the arc of a compound curve to the left having a radius of 25.00 feet and a central angle of 91°57'08" (chord bearing N.24°04'53"E., 35.95 feet); thence N.66°33'52"E., a distance of 50.02 feet; thence Easterly, 40.79 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 93°29'38" (chord bearing S.68°38'30"E., 36.42 feet); thence Northeasterly, 157.38 feet along the arc of a compound curve to the left having a radius of 1077.50 feet and a central angle of 08°22'07" (chord bearing N.60°25'38"E., 157.24 feet); thence N.56°14'34"E., a distance of 282.40 feet; thence Northeasterly, 252.57 feet along the arc of a tangent curve to the right having a radius of 1222.50 feet and a central angle of 11°50'15" (chord bearing N.62°09'42"E., 252.12 feet); thence Northeasterly, 33.79 feet along the arc of a non-tangent curve to the left having a radius of 24.85 feet and a central angle of 77°54'48" (chord bearing N.29°15'27"E., 31.25 feet); thence N.58°14'47"E., a distance of 55.48 feet; thence Southeasterly, 45.66 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 104°39'13" (chord bearing S.54°52'32"E., 39.58 feet); thence Easterly, 788.20 feet along the arc of a reverse curve to the right having a radius of 1222.50 feet and a central angle of 36°56'29" (chord bearing S.88°43'54"E., 774.62 feet); thence Easterly, 35.44 feet along the arc of a reverse curve to the left having a radius of 25.00 feet and a central angle of 81°13'44" (chord bearing N.69°07'25"E., 32.55 feet); thence N.28°30'33"E., a distance of 12.19 feet; thence S.61°29'27"E., a distance of 63.00 feet; thence Southerly, 40.82 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 93°32'55" (chord bearing S.18°15'54"E., 36.43 feet); thence Southeasterly, 75.71 feet along the arc of a reverse curve to the right having a radius of 1222.50 feet and a central angle of 03°32'55" (chord bearing S.63°15'54"E., 75.70 feet); thence S.61°29'27"E., a distance of 467.79 feet; thence Easterly, 39.27 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 90°00'00" (chord bearing N.73°30'33"E., 35.36 feet); thence S.61°29'27"E., a distance of 63.00 feet; thence Southerly, 39.27 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 90°00'00" (chord bearing S.16°29'27"E., 35.36 feet); thence S.61°29'27"E., a distance of 243.82 feet;

(CONTINUED ON SHEET 2)

SHEET LAYOUT

Jack Greene

Digitally signed by Jack Greene
DN: c=US, st=Florida, o=GeoPoint Surveying, sn=Greene, givenName=Jack, cn=Jack Greene, email=JackG@geopointsurvey.com
Date: 2026.05.12 12:31:46 -04'00'

Jack M. Greene LS6506

JOB #: 196219

DRAWN: AKN DATE: 05/04/26 CHECKED: NMV

Prepared For: WS-GIR, LLC. C/O Gentry Land Company

Revisions

DATE	DESCRIPTION	DRAWN
05/12/26	Added Key Sheet.	AKN
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FILE PATH: O:\WATERLIN (GREEN ISLAND RANCH)\DESCRIPTIONS\WATERLIN BLVD PH1-CDD-D&S.DWG LAST SAVED BY: AVERYN

Description Sketch

(Not A Survey)

DESCRIPTION (CONTINUED):

thence Southeasterly, 154.17 feet along the arc of a tangent curve to the left having a radius of 1077.50 feet and a central angle of 08°11'52" (chord bearing S.65°35'23"E., 154.04 feet); thence Northeasterly, 40.61 feet along the arc of a compound curve to the left having a radius of 25.00 feet and a central angle of 93°04'38" (chord bearing N.63°46'22"E., 36.29 feet); thence S.72°45'57"E., a distance of 63.00 feet; thence Southeasterly, 40.61 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 93°04'38" (chord bearing S.29°18'16"E., 36.29 feet); thence Easterly, 268.07 feet along the arc of a compound curve to the left having a radius of 1077.50 feet and a central angle of 14°15'16" (chord bearing S.82°58'12"E., 267.38 feet); thence N.89°54'10"E., a distance of 116.10 feet; thence Northeasterly, 88.25 feet along the arc of a tangent curve to the left having a radius of 50.00 feet and a central angle of 101°07'47" (chord bearing N.39°20'16"E., 77.23 feet); thence N.11°13'37"W., a distance of 81.65 feet; thence Northerly, 26.54 feet along the arc of a tangent curve to the left having a radius of 768.50 feet and a central angle of 01°58'42" (chord bearing N.12°12'58"W., 26.54 feet) to a point on the South boundary of FOUNDERS CORNER PHASES 1, 2 AND 3, according to the plat thereof, as recorded in Plat Book 37, Pages 144 through 155 of the Public Records of Osceola County, Florida; thence along said South boundary the following seven (7) courses: 1) N.76°22'09"E., a distance of 105.00 feet; 2) Southerly, 14.22 feet along the arc of a non-tangent curve to the right having a radius of 873.50 feet and a central angle of 00°55'59" (chord bearing S.12°47'24"E., 14.22 feet); 3) S.12°19'25"E., a distance of 43.52 feet; 4) S.03°27'33"E., a distance of 81.12 feet; 5) S.12°19'25"E., a distance of 51.64 feet; 6) Southeasterly, 72.65 feet along the arc of a tangent curve to the left having a radius of 48.00 feet and a central angle of 86°43'27" (chord bearing S.55°41'08"E., 65.91 feet); 7) N.80°57'21"E., a distance of 113.18 feet; thence N.80°57'08"E., a distance of 6.68 feet; thence Easterly, 407.33 feet along the arc of a non-tangent curve to the right having a radius of 610.00 feet and a central angle of 38°15'36" (chord bearing S.79°53'41"E., 399.81 feet); thence Easterly, 604.82 feet along the arc of a reverse curve to the left having a radius of 1053.50 feet and a central angle of 32°53'38" (chord bearing S.77°12'42"E., 596.55 feet); thence N.04°50'58"W., a distance of 10.81 feet; thence N.85°09'02"E., a distance of 33.36 feet; thence S.09°51'33"E., a distance of 182.38 feet; thence S.85°09'02"W., a distance of 35.01 feet; thence N.04°50'58"W., a distance of 25.67 feet; thence Westerly, 705.37 feet along the arc of a non-tangent curve to the right having a radius of 1198.50 feet and a central angle of 33°43'15" (chord bearing N.77°37'31"W., 695.23 feet); thence Westerly, 310.51 feet along the arc of a reverse curve to the left having a radius of 465.00 feet and a central angle of 38°15'36" (chord bearing N.79°53'41"W., 304.77 feet); thence S.80°58'31"W., a distance of 159.78 feet; thence Southwesterly, 92.49 feet along the arc of a tangent curve to the left having a radius of 60.00 feet and a central angle of 88°19'34" (chord bearing S.36°48'44"W., 83.60 feet); thence Southerly, 119.69 feet along the arc of a reverse curve to the right having a radius of 945.50 feet and a central angle of 07°15'10" (chord bearing S.03°43'27"E., 119.61 feet); thence S.89°54'08"W., a distance of 105.00 feet; thence N.00°05'52"W., a distance of 78.58 feet; thence Northwesterly, 139.78 feet along the arc of a tangent curve to the left having a radius of 170.00 feet and a central angle of 47°06'44" (chord bearing N.23°39'14"W., 135.88 feet); thence N.47°12'32"W., a distance of 19.03 feet; thence Westerly, 26.20 feet along the arc of a non-tangent curve to the left having a radius of 35.00 feet and a central angle of 42°53'14" (chord bearing N.68°39'13"W., 25.59 feet); thence S.89°54'10"W., a distance of 71.69 feet; thence Westerly, 610.37 feet along the arc of a tangent curve to the right having a radius of 1222.50 feet and a central angle of 28°36'24" (chord bearing N.75°47'38"W., 604.05 feet); thence N.61°29'27"W., a distance of 288.63 feet; thence N.61°29'27"W., a distance of 380.77 feet to the **POINT OF BEGINNING.**

Containing 19.355 acres, more or less.

SURVEYOR'S NOTES:

1) I do hereby certify that this Description Sketch was made under my supervision and meets the "Standards of Practice" set forth by the Florida Board of Professional Surveyors and Mappers stated in Rules 5J-17.051, 5J-17.052, and 5J-17.053, Florida Administrative Code, pursuant to section 427.027 of the Florida Statutes

2) This Description Sketch is valid only with a Signature and Original Seal, in hard copy form, or a Digital Seal in electronic form, pursuant to Rules 5J-17.060 and 5J-17.062, Section 472.027 of the Florida Statutes.

3) Bearings shown hereon are based on the West boundary of Section 12, Township 27 South, Range 30 East, Osceola County, Florida, having a Grid bearing of N.00°19'44"W. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Horizontal Datum of 1983 (NAD 83-2011 Adjustment) for the East Zone of Florida.

4) See Sheet 3 for Key Sheet.

5) See Sheets 4 through 7 for Sketch.

6) See Sheets 8 and 9 for Curve and Line Tables.

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Description Sketch
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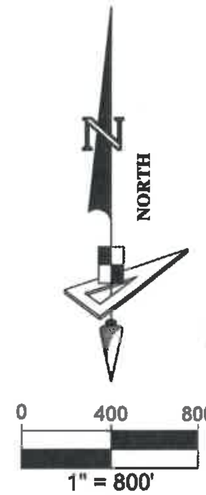
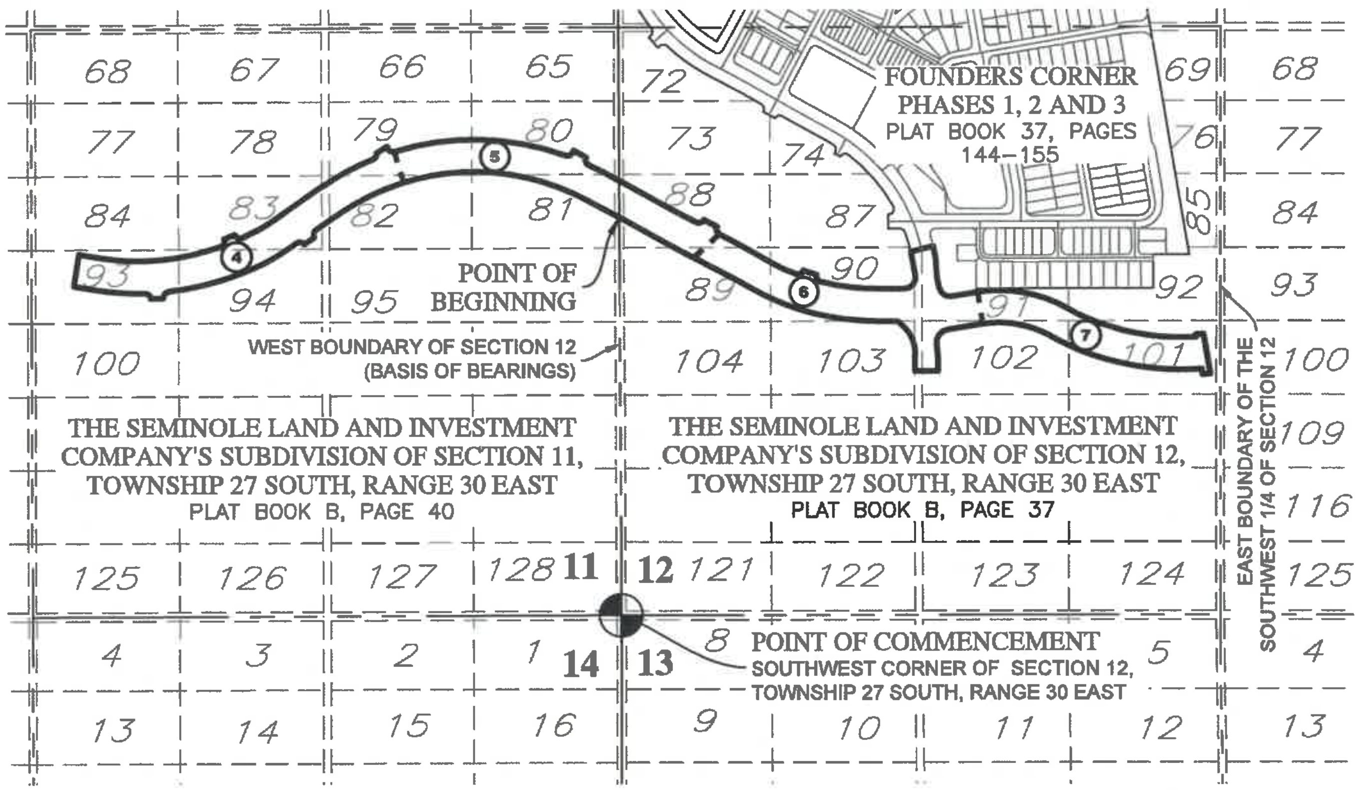
KEY SHEET





LEGEND

(1) ---- SHEET NUMBER

SHEET LAYOUT

SHEETS 1–2 ---- DESCRIPTION, SURVEYOR'S NOTES
SHEET 3 ---- KEY SHEET
SHEETS 3–6 ---- SKETCH DETAIL,
SHEETS 7–8 ---- CURVE & LINE TABLES

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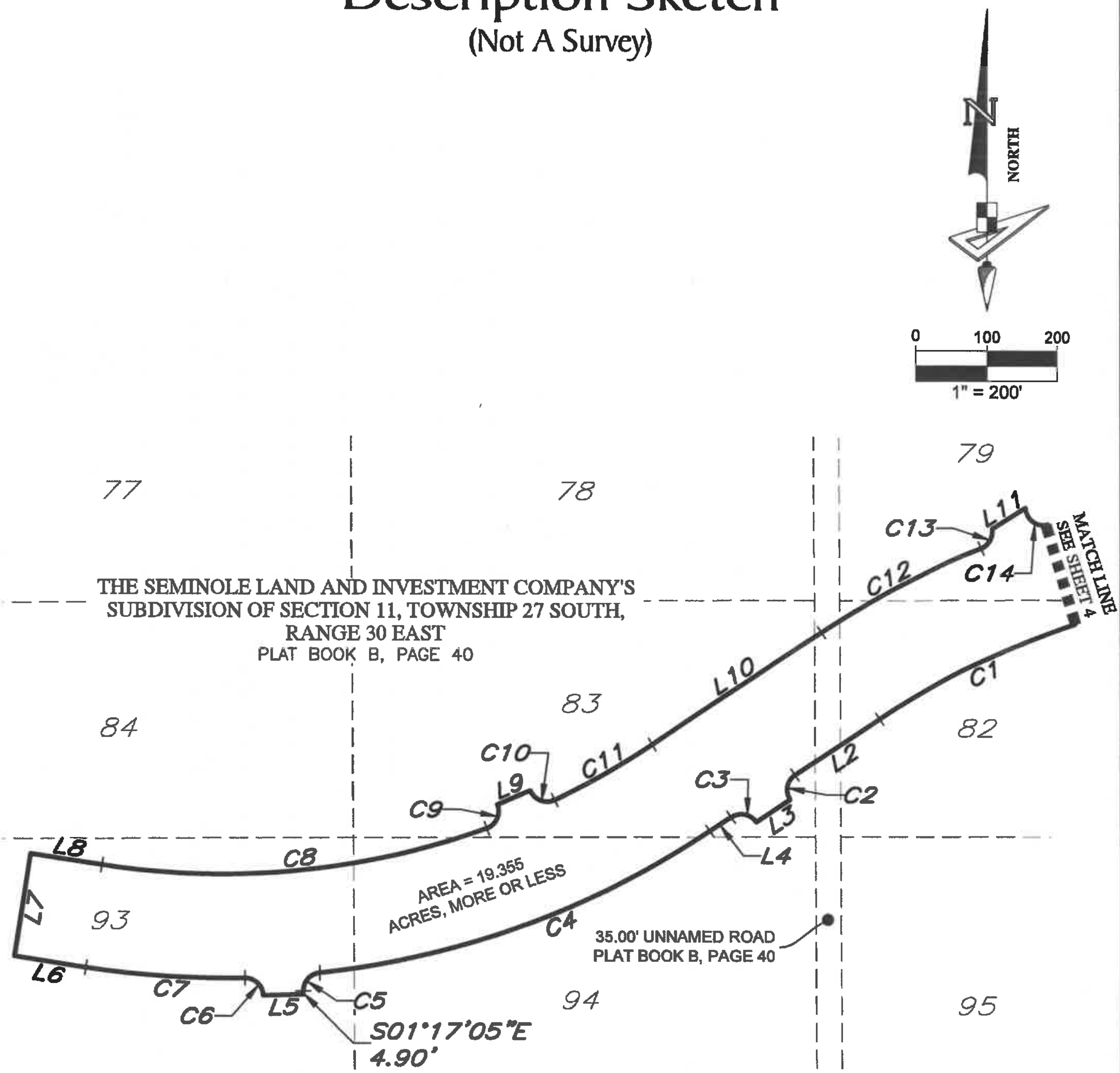

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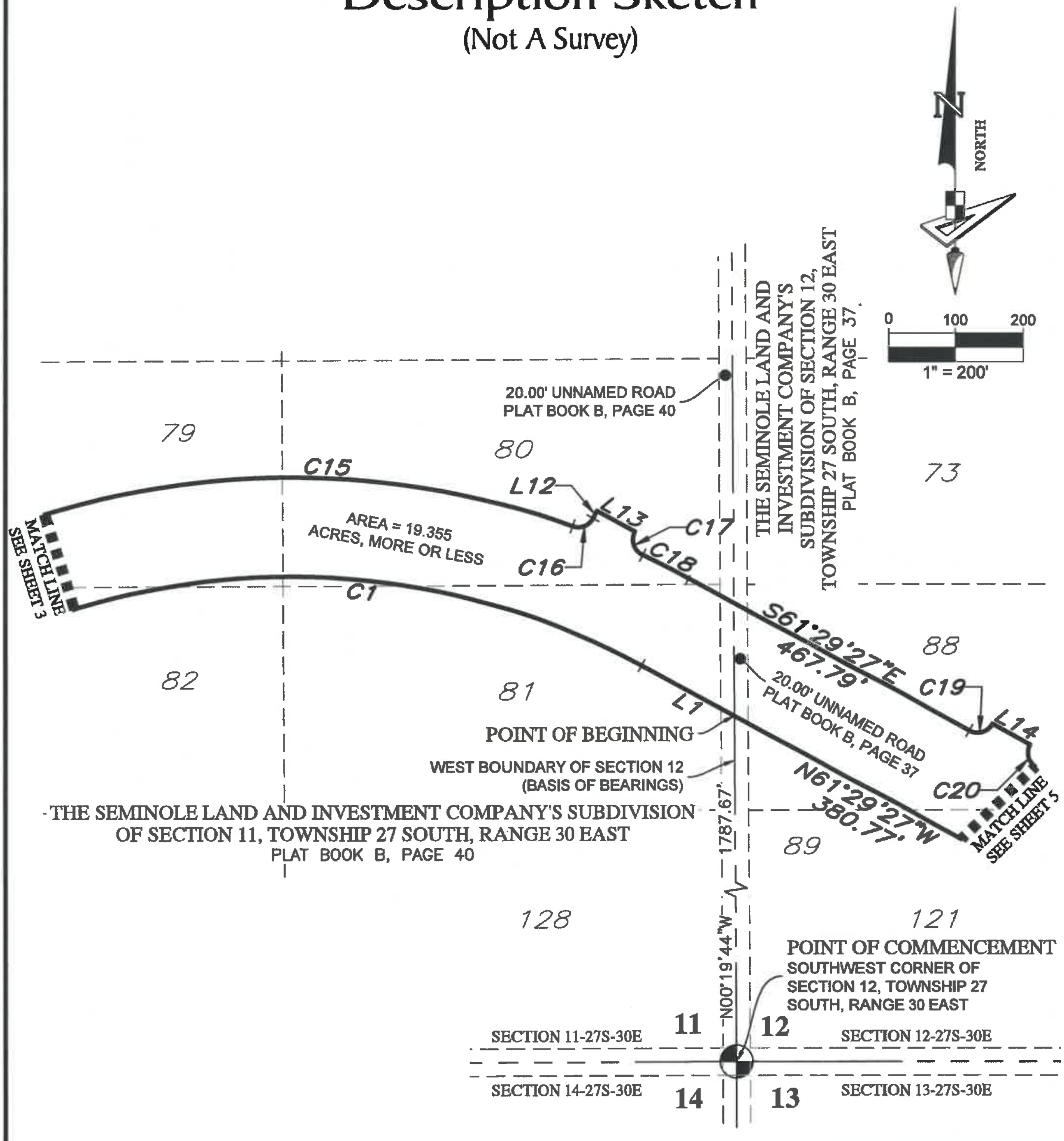

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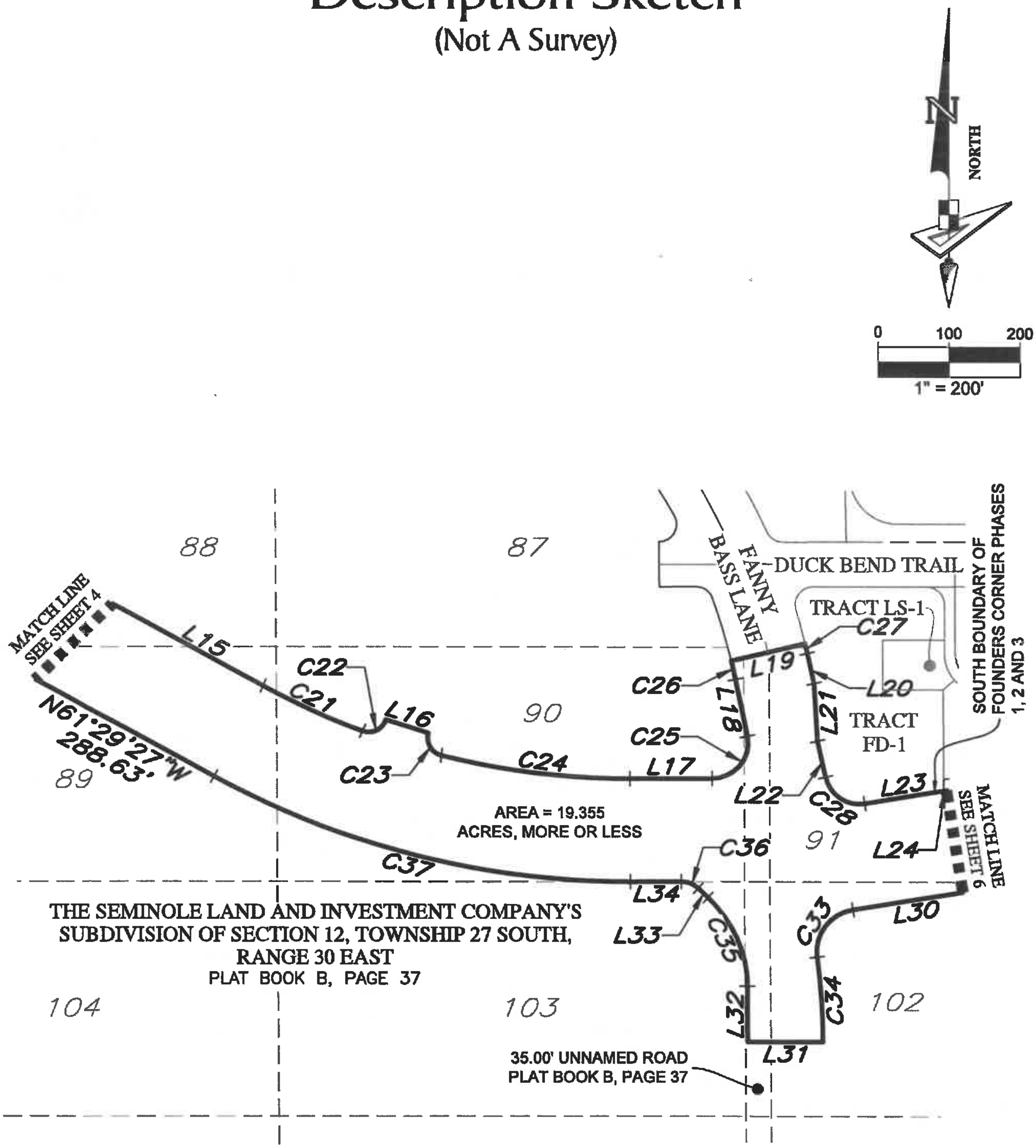

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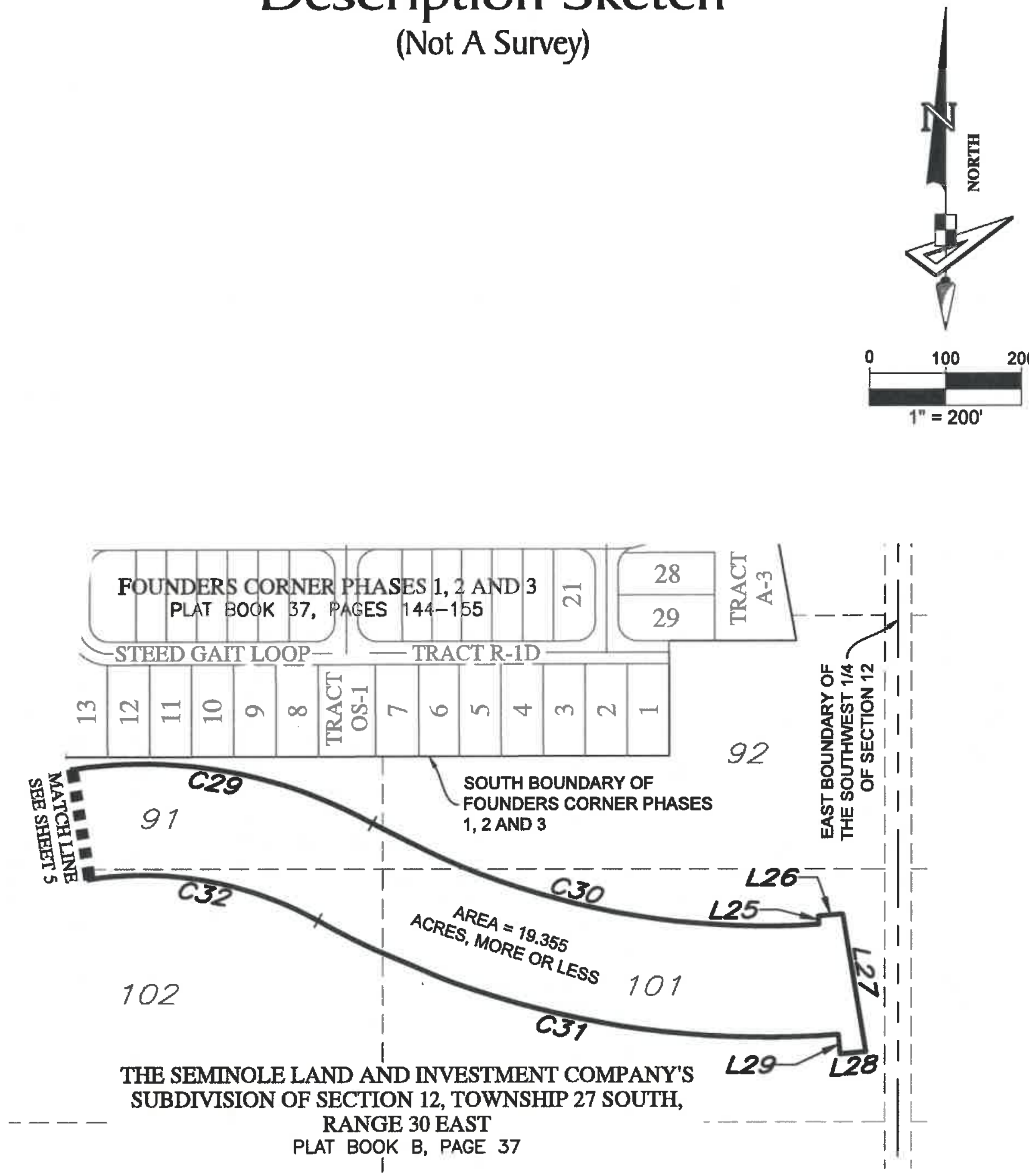

SHEET LAYOUT

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SHEET 3	----	*KEY SHEET*
SHEETS 3–6	----	*SKETCH DETAIL,*
SHEETS 7–8	----	*CURVE & LINE TABLES*

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Description Sketch

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Line Data Table		
No.	Bearing	Length
L1	N61°29'27"W	155.21'
L2	S56°14'34"W	140.88'
L3	S56°14'34"W	56.50'
L4	S56°14'34"W	35.03'
L5	S88°42'55"W	56.50'
L6	N81°01'56"W	99.79'
L7	N08°58'04"E	145.00'
L8	S81°01'56"E	99.79'
L9	N66°33'52"E	50.02'
L10	N56°14'34"E	282.40'
L11	N58°14'47"E	55.48'
L12	N28°30'33"E	12.19'

Line Data Table		
No.	Bearing	Length
L13	S61°29'27"E	63.00'
L14	S61°29'27"E	63.00'
L15	S61°29'27"E	243.82'
L16	S72°45'57"E	63.00'
L17	N89°54'10"E	116.10'
L18	N11°13'37"W	81.65'
L19	N76°22'09"E	105.00'
L20	S12°19'25"E	43.52'
L21	S03°27'33"E	81.12'
L22	S12°19'25"E	51.64'
L23	N80°57'21"E	113.18'
L24	N80°57'08"E	6.68'

Line Data Table		
No.	Bearing	Length
L25	N04°50'58"W	10.81'
L26	N85°09'02"E	33.36'
L27	S09°51'33"E	182.38'
L28	S85°09'02"W	35.01'
L29	N04°50'58"W	25.67'
L30	S80°58'31"W	159.78'
L31	S89°54'08"W	105.00'
L32	N00°05'52"W	78.58'
L33	N47°12'32"W	19.03'
L34	S89°54'10"W	71.69'

Curve Data Table					
No.	Radius	Arc	Central Angle	Chord Bearing	Chord Distance
C1	1077.50'	1170.98'	62°15'59"	S87°22'34"W	1114.20'
C2	25.00'	39.27'	90°00'00"	S11°14'34"W	35.36'
C3	25.00'	39.27'	90°00'00"	N78°45'26"W	35.36'
C4	1222.50'	584.41'	27°23'25"	S69°56'17"W	578.87'
C5	25.00'	37.05'	84°55'04"	S41°10'27"W	33.75'
C6	25.00'	39.35'	90°11'03"	N46°22'36"W	35.41'
C7	1222.50'	222.68'	10°26'12"	N86°15'02"W	222.37'
C8	1077.50'	543.68'	28°54'35"	N84°30'46"E	537.93'
C9	25.00'	40.12'	91°57'08"	N24°04'53"E	35.95'
C10	25.00'	40.79'	93°29'38"	S68°38'30"E	36.42'
C11	1077.50'	157.38'	8°22'07"	N60°25'38"E	157.24'
C12	1222.50'	252.57'	11°50'15"	N62°09'42"E	252.12'
C13	24.85'	33.79'	77°54'48"	N29°15'27"E	31.25'
C14	25.00'	45.66'	104°39'13"	S54°52'32"E	39.58'

SHEET LAYOUT

SHEETS 1–2 ---- DESCRIPTION, SURVEYOR'S NOTES
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Description Sketch

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Curve Data Table					
No.	**Radius**	**Arc**	**Central Angle**	**Chord Bearing**	**Chord Distance**
C15	1222.50'	788.20'	36°56'29"	S88°43'54"E	774.62'
C16	25.00'	35.44'	81°13'44"	N69°07'25"E	32.55'
C17	25.00'	40.82'	93°32'55"	S18°15'54"E	36.43'
C18	1222.50'	75.71'	3°32'55"	S63°15'54"E	75.70'
C19	25.00'	39.27'	90°00'00"	N73°30'33"E	35.36'
C20	25.00'	39.27'	90°00'00"	S16°29'27"E	35.36'
C21	1077.50'	154.17'	8°11'52"	S65°35'23"E	154.04'
C22	25.00'	40.61'	93°04'38"	N63°46'22"E	36.29'
C23	25.00'	40.61'	93°04'38"	S29°18'16"E	36.29'
C24	1077.50'	268.07'	14°15'16"	S82°58'12"E	267.38'
C25	50.00'	88.25'	101°07'47"	N39°20'16"E	77.23'
C26	768.50'	26.54'	1°58'42"	N12°12'58"W	26.54'
C27	873.50'	14.22'	0°55'59"	S12°47'24"E	14.22'
C28	48.00'	72.65'	86°43'27"	S55°41'08"E	65.91'

Curve Data Table					
No.	**Radius**	**Arc**	**Central Angle**	**Chord Bearing**	**Chord Distance**
C29	610.00'	407.33'	38°15'36"	S79°53'41"E	399.81'
C30	1053.50'	604.82'	32°53'38"	S77°12'42"E	596.55'
C31	1198.50'	705.37'	33°43'15"	N77°37'31"W	695.23'
C32	465.00'	310.51'	38°15'36"	N79°53'41"W	304.77'
C33	60.00'	92.49'	88°19'34"	S36°48'44"W	83.60'
C34	945.50'	119.69'	7°15'10"	S03°43'27"E	119.61'
C35	170.00'	139.78'	47°06'44"	N23°39'14"W	135.88'
C36	35.00'	26.20'	42°53'14"	N68°39'13"W	25.59'
C37	1222.50'	610.37'	28°36'24"	N75°47'38"W	604.05'

SHEET LAYOUT

SHEETS 1–2 ---- DESCRIPTION, SURVEYOR'S NOTES
SHEET 3 ---- KEY SHEET
SHEETS 3–6 ---- SKETCH DETAIL,
SHEETS 7–8 ---- CURVE & LINE TABLES

www.GeoPoint.org
Licensed Business No.: LB 7768

GeoPoint
213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Fax: (813) 248-2266

REQUISITION FOR ASSESSMENT AREA ONE PROJECT

The undersigned, an Authorized Officer of GIR East Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of March 1, 2025 (the "Master Indenture"), as supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of March 1, 2025 (the "Supplemental Indenture" and together with the Master Indenture, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 5

(B) Name of Payee: WS-GIR, LLC

(C) Amount Payable: $15,665.81

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments or state costs of issuance, if applicable): Partial Reimbursement of O&M FR#2, 4, 6 & 7 – Capital Reserve Costs

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

The undersigned hereby certifies that:

☑ obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2025 Acquisition and Construction Account referenced above, that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Assessment Area One Project and each represents a Cost of the Assessment Area One Project, and has not previously been paid out of such Account;

OR

☐ this requisition is for costs of issuance payable from the Series 2025 Costs of Issuance Account that has not previously been paid out of such Account.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

By: ______________________
Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Series 2025 Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Assessment Area One Project and is consistent with (a) the applicable acquisition or construction contract, (b) the plans and specifications for the portion of the Assessment Area One Project with respect to which such disbursement is being made, and (c) the report of the Consulting Engineer attached as an exhibit to the Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

____
Consulting Engineer

GIR EAST
COMMUNITY DEVELOPMENT DISTRICT

DEVELOPER CONTRIBUTION SCHEDULE

Funding Request #	Date Prepared	Date Received	Check #	Check Amount	Developer Contributions FY2023	Developer Contributions FY2024	Capital Developer Advancements FY2023	Due From Developer
1	10/28/22	12/15/22	147	$ 16,750.00	$ 16,750.00		$ -	$ -
2	12/19/22	02/08/23	194	$ 20,368.52	$ 13,603.02		$ 6,765.50	$ -
3	01/17/23	02/08/23	194	$ 3,998.51	$ 3,998.51		$ -	$ -
4	01/17/23	02/08/23	194	$ 3,871.02	$ -		$ 3,871.02	$ -
5	02/17/23	03/15/23	212	$ 4,391.55	$ 4,391.55		$ -	$ -
6	02/17/23	03/15/23	212	$ 4,833.00	$ -		$ 4,833.00	$ -
7	03/06/23	04/05/23	219	$ 1,406.79	$ 1,210.50		$ 196.29	$ -
8	03/20/23	04/26/23	227	$ 3,587.38	$ 3,587.38			$ -
9	04/07/23	05/10/23	238	$ 4,596.69	$ 4,596.69			$ -
10	05/12/23	06/14/23	258	$ 4,263.54	$ 4,263.54			$ -
11	06/08/23	08/02/23	271	$ 4,954.72	$ 4,954.72			$ -
12	06/29/23	08/02/23	271	$ 271.93	$ 271.93			$ -
13	07/20/23	08/23/23	297	$ 4,301.96	$ 4,301.96			$ -
14	08/03/23	08/23/23	297	$ 1,241.66	$ 1,241.66			$ -
15	08/17/23	09/13/23	309	$ 3,583.96	$ 3,583.96			$ -
16	08/31/23	09/28/23	325	$ 358.50	$ 358.50			$ -
17	09/14/23	11/08/23	343	$ 3,591.45	$ 3,591.45			$ -
18	09/21/23	11/08/23	343	$ 5,000.00		$ 5,000.00		$ -
19	10/05/23	11/08/23	343	$ 539.00	$ 539.00			$ -
20	10/19/23				$ 360.68	$ 3,758.33		$ 4,119.01
								$ -
Due from Developer				$ 91,910.18	$ 71,605.05	$ 8,758.33	$ 15,665.81	$ 4,119.01
Total Developer Contributions					**$ 71,605.05**	**$ 8,758.33**	**$ 15,665.81**	
							001 Due From	$ 13,249.46
							031 Due From	$ -
							Check	$ 9,130.45

Updated as of: 11/9/23

GIR East
Community Development District

Funding Request #2
December 19, 2022

Bill to: WS-GIR, LLC

	Payee		General Fund FY2023		Capital FY2023
1	**Governmental Management Services - CFL**				
	Invoice # 1 - Management Fees - October 2022	$	449.48		
	Invoice # 2 - Management Fees - November 2022	$	3,539.52		
	Invoice # 3 - Management Fees - December 2022	$	3,484.92		
2	**Kutak Rock LLP**				
	Invoice #3140792 - General Counsel - October 2022	$	5,913.80		
	Invoice #3140793 - Bond Validation - October 2022			$	6,765.50
3	**Rob Bonin**				
	Supervisor Fees - Meeting 10/28/22	$	215.30		
		$	**13,603.02**	**$**	**6,765.50**

Total: **$ 20,368.52**

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 #:	1
Invoice Date:	10/28/22
Due Date:	10/28/22
Case:	
P.O. Number:	

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - (Prorated October 28 - October 31, 2022)		430.12	430.12
Information Technology - (Prorated October 28 - October 31, 2022)		19.36	19.36

Total	$449.48
Payments/Credits	$0.00
Balance Due	$449.48

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

Invoice

Invoice #:	2
Invoice Date:	11/1/22
Due Date:	11/1/22
Case:	
P.O. Number:	

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - November 2022		3,333.33	3,333.33
Information Technology - November 2022		150.00	150.00
Office Supplies		0.15	0.15
Postage		1.44	1.44
Copies		54.60	54.60

Total	$3,539.52
Payments/Credits	$0.00
Balance Due	$3,539.52

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

Invoice

Invoice #:	3
Invoice Date:	12/1/22
Due Date:	12/1/22
Case:	
P.O. Number:	

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - December 2022		3,333.33	3,333.33
Information Technology - December 2022		150.00	150.00
Office Supplies		0.15	0.15
Postage		1.44	1.44

Total	$3,484.92
Payments/Credits	$0.00
Balance Due	$3,484.92

KUTAK ROCK LLP

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

Federal ID 47-0597598

November 22, 2022

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

Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3140792
Client Matter No. 29523-1

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

Invoice No. 3140792
29523-1

Re: General Counsel

For Professional Legal Services Rendered

09/27/22	M. Rigoni	0.20	53.00	Work session with Gillis regarding validation and organizational meeting preparation
09/29/22	J. Gillis	2.80	406.00	Continue drafting organizational meeting documents
10/11/22	M. Rigoni	1.10	291.50	Review and revise organizational meeting document drafts; review draft bond resolution and provide comments
10/12/22	M. Rigoni	0.20	53.00	Confer with Flint regarding organizational meeting; confer with Flint, Smith and Liquori regarding day of plans for establishment hearing
10/14/22	M. Rigoni	2.50	662.50	Review and revise draft organizational meeting documents; confer with Diaz
10/16/22	M. Rigoni	0.70	185.50	Finalize review of organizational meeting documents
10/18/22	M. Rigoni	4.10	1,086.50	Revise records retention

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				memorandum and policies resolution;' revise draft bond validation report; confer with Perry regarding anticipated validation; confer with Liquori; confer with Smith regarding interim district engineer agreement; revise draft interlocal agreement with County; clean up draft engineer's report
10/18/22	A. Willson	0.40	112.00	Review and revise acquisition agreement
10/18/22	A. Willson	0.80	224.00	Work session with Rigoni regarding organizational meeting agenda; confer with Liquori regarding district items
10/19/22	M. Rigoni	0.30	79.50	Finalize acquisition agreement; confer with Liquori
10/19/22	M. Rigoni	0.40	106.00	Review website services agreement and finalize
10/21/22	M. Rigoni	0.30	79.50	Review resolution regarding electronic signatures; confer with Virgen regarding organizational meeting documents
10/26/22	J. Gillis	1.10	170.50	Confer with staff and Department of State regarding certified ordinance; finalize notice of establishment and coordinate recording; follow up on hearing availability with Judge Egan
10/26/22	M. Rigoni	1.10	291.50	Prepare for meeting; confer with Virgen regarding various agenda items; follow up with County regarding official establishing ordinance
10/26/22	A. Willson	0.40	112.00	Prepare notice of establishment for recording; work session with Rigoni regarding organizational meeting
10/28/22	J. Gillis	0.10	15.50	Follow up for organizational board meeting
10/28/22	M. Rigoni	6.50	1,722.50	Confer with Virgen regarding agenda items; travel to and attend Board meeting; travel back; perform meeting follow-up

TOTAL HOURS	23.00		
TOTAL FOR SERVICES RENDERED			$5,651.00
DISBURSEMENTS			
Filing and Court Fees		130.50	
Meals		4.10	
Travel Expenses		128.20	
TOTAL DISBURSEMENTS			262.80
TOTAL CURRENT AMOUNT DUE			$5,913.80

KUTAK ROCK LLP

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

Federal ID 47-0597598

November 22, 2022

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

Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3140793
Client Matter No. 29523-4

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

Invoice No. 3140793
29523-4

Re: Bond Validation

For Professional Legal Services Rendered

09/16/22	M. Rigoni	0.60	159.00	Prepare bond validation complaint draft
09/28/22	J. Gillis	3.60	522.00	Draft validation hearing outline, index and testimony matrix and compile documents for hearing notebook; begin drafting organizational meeting documents
10/18/22	J. Gillis	2.60	403.00	Confer with staff regarding bond validation complaint; review and revise same; research Judge assignments and hearing availability and confer with staff regarding same
10/19/22	J. Gillis	1.10	170.50	Review and revise complaint for validation; confer with staff regarding same
10/19/22	M. Rigoni	1.50	397.50	Review prior pleadings; revise bond validation complaint
10/19/22	A. Willson	0.60	168.00	Confer with Strickland regarding engineer's report; confer with Flint regarding validation amount; work

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				session with Rigoni regarding validation items
10/20/22	J. Gillis	0.50	77.50	Receive and review comments from Wilhelm to complaint for bond validation; review and revise same
10/20/22	M. Rigoni	0.20	53.00	Review Wilhelm comments on validation complaint
10/20/22	A. Willson	0.30	84.00	Confer with Wilhelm regarding validation; work session with Rigoni regarding same
10/21/22	A. Willson	1.60	448.00	Confer with Berlinsky regarding bond validation; review validation report
10/24/22	J. Gillis	1.10	170.50	Begin compiling exhibits for bond validation complaint; draft acknowledgment of service, answer and notice and order to show cause; review Judge Egan's procedures
10/24/22	M. Rigoni	3.00	795.00	Review validation complaint; confer with Wilhelm, Liquori and Flint regarding same; confer with Perry and Dry regarding anticipated filing and hearing schedule; draft proposed answer and acknowledgment of service
10/24/22	A. Willson	0.90	252.00	Confer with Liquori regarding bond validation items; work session with Rigoni regarding validation items
10/25/22	A. Barber	0.40	62.00	Communicate internally regarding bond validation process in Osceola County
10/25/22	J. Gillis	1.30	201.50	Confer with staff regarding scheduling validation hearing and research Judge Egan's procedures regarding same; confer with Osceola County Clerk regarding judge assignment; begin case initiation process with Florida Courts E-Filing portal
10/25/22	K. Jusevitch	0.60	93.00	Research judicial assignment timelines and confer with Willson

10/25/22	M. Rigoni	0.50	132.50	Confer with staff regarding scheduling of validation hearing in advance of judge and case number assignments and complaint compilation
10/25/22	A. Willson	1.90	532.00	Work session with Rigoni and Brown regarding validation items; confer with Berlinsky, Liquori, and Flint regarding same
10/26/22	A. Barber	2.50	387.50	Research local rules in preparation for draft of Motion for Reassignment and proposed order; communicate with Blair regarding same; draft of Motion and proposed order
10/27/22	J. Gillis	0.40	62.00	Follow up on hearing availability with Judge Egan; prepare updates to complaint and compile with exhibits
10/27/22	A. Willson	0.90	252.00	Review motion to change judge; confer with Perry regarding same; review final form of validation complaint; confer with Liquori regarding validation items
10/28/22	J. Gillis	1.10	170.50	Follow up on hearing availability with Judge Egan; coordinate filing of bond validation complaint; confer with staff regarding same; monitor status of case opening and Judge assignment
10/28/22	A. Willson	0.90	252.00	Work session with Gillis regarding filing validation; confer with Perry regarding motion; confer with Berlinsky and Liquori regarding validation items
10/31/22	J. Gillis	2.10	325.50	Follow up on status of Judge assignment and available hearing dates; confer with staff regarding same; coordinate filing of motion for reassignment and proposed order granting same; confer with staff, Judge Egan's JA and Judge Schreiber's JA regarding scheduling of hearing

10/31/22	M. Rigoni	1.40	371.00	Confer with assistant state attorneys' office regarding validation hearing date; finalize notice and order to show cause; revise proposed answer and acknowledgment
10/31/22	A. Willson	0.80	224.00	Work session with Barber, Gillis and Rigoni regarding validation hearing scheduling

TOTAL HOURS	32.40	
TOTAL FOR SERVICES RENDERED		$6,765.50
TOTAL CURRENT AMOUNT DUE		$6,765.50

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: GIR East CDD

Board Meeting Date: October 28, 2022

	Name	*In Attendance Please √*	*Fee Involved Yes / No*
1	Mike Liquori	✓	Yes/No ($200)
2	Matt Call	not sworn √ (phone)	Yes/No ($200)
3	Rob Bonin	✓	Yes/No ($200)
4	Tripp Berlinsky	✓	Yes/No ($200)
5	Chancy Summers	✓	Yes/No ($200)

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

Approved for Payment:

District Manager Signature

10/28/22
Date

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

GIR East
Community Development District

Funding Request #4
January 17, 2023

Bill to: WS-GIR, LLC

	Payee		Capital FY2023
1	**Kutak Rock LLP**		
	Invoice #3156303 - Bond Validation - November 2022	$	3,871.02
	Total:	**$**	**3,871.02**

Please make check payable to:

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

KUTAK ROCK LLP

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

Federal ID 47-0597598

December 21, 2022

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

Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3156303
Client Matter No. 29523-4

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DEC 22 2022

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

Invoice No. 3156303
29523-4

Re: Bond Validation

For Professional Legal Services Rendered

11/01/22	J. Gillis	0.50	77.50	Follow up with Judge Egan's JA regarding hearing availability; receive and review State's acknowledgment of service, notice of appearance and answer
11/01/22	M. Rigoni	0.30	79.50	Confer with Blair, Dry and Liquori regarding validation public hearing schedule
11/01/22	A. Willson	0.30	84.00	Confer with Liquori regarding validation items; work session with Rigoni regarding same
11/02/22	J. Gillis	0.50	77.50	Follow up on scheduling of validation hearing with Judge Schreiber; confer with staff regarding same
11/02/22	M. Rigoni	0.30	79.50	Revise proposed notice and order to show cause
11/03/22	J. Gillis	1.90	294.50	Draft affidavits and testimony of Genson, English and Weyer
11/07/22	J. Gillis	1.50	232.50	Draft joint stipulation and confer

				with staff regarding same; draft trustee certificate and confer with Schuhle regarding same; draft certificates for exhibits to joint stipulation
11/07/22	M. Rigoni	0.60	159.00	Confer with Dry and Perry regarding status of notice and order to show cause; review joint stipulation
11/08/22	M. Rigoni	0.10	26.50	Review emergency orders regarding court closures
11/09/22	J. Gillis	1.60	248.00	Confer with staff regarding notice and order to show cause; review publication deadlines; draft letter to Judge Schreiber regarding same; finalize joint stipulation and certificates and confer with staff regarding same; receive and review trustee certificate and begin compiling exhibits for joint stipulation
11/09/22	M. Rigoni	0.40	106.00	Follow up with Perry regarding proposed notice and order to show cause
11/14/22	M. Rigoni	0.20	53.00	Confer with Liquori and Willson regarding status of validation process
11/14/22	A. Willson	0.20	56.00	Confer with Liquori regarding validation items
11/15/22	J. Gillis	0.50	77.50	Receive and review exhibits and certificates for joint stipulation; compile same
11/16/22	J. Gillis	0.10	15.50	Receive and review notice and order to show cause executed by Judge Schreiber
11/16/22	M. Rigoni	0.10	26.50	Review electronic filing regarding notice and order
11/17/22	J. Gillis	1.40	217.00	Confer with Osceola County Clerk regarding publication of notice and order to show cause; coordinate with Orlando Sentinel for publication of same; review ad proof and finalize same; coordinate booking of court report

11/18/22	J. Gillis	0.20	31.00	Follow up on booking of court reporter
11/21/22	J. Gillis	1.10	170.50	Draft hearing outline and testimony
11/21/22	M. Rigoni	0.20	53.00	Confer with Liquori regarding status update
11/23/22	M. Rigoni	0.80	212.00	Finalize sample testimony questions; confer with Liquori, Smith and Flint
11/28/22	J. Gillis	0.40	62.00	Follow up on publication of notice and order to show cause; review exhibits for joint stipulation and begin compiling; confer with staff regarding same
11/28/22	M. Rigoni	0.30	79.50	Check status of outstanding validation items and provide update to Liquori regarding same
11/28/22	A. Willson	0.20	56.00	Work session with Rigoni and Gillis regarding joint stipulation
11/30/22	M. Rigoni	1.00	265.00	Review draft joint stipulation and exhibits; confer with Flint and Smith regarding same

TOTAL HOURS 14.70

TOTAL FOR SERVICES RENDERED			$2,839.00
DISBURSEMENTS			
Filing and Court Fees	414.00		
Miscellaneous	618.02	VENDOR: TRIBUNE PUBLISHING COMPANY LLC dba ORLAN; INVOICE#: 064526904000; DATE: 11/28/2022 - Public Notice	
TOTAL DISBURSEMENTS			1,032.02
TOTAL CURRENT AMOUNT DUE			$3,871.02

UNPAID INVOICES:

November 22, 2022	Invoice No. 3140793	6,765.50
TOTAL DUE		$10,636.52

GIR East
Community Development District

Funding Request #6
February 17, 2023

Bill to: WS-GIR, LLC

	Payee	Capital FY2023
1	**Kutak Rock LLP**	
	Invoice #3168839 - Bond Validation - December 2022	$ 4,833.00
	Total:	**$ 4,833.00**

Please make check payable to:

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

KUTAK ROCK LLP

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

Federal ID 47-0597598

January 20, 2023

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

Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3168839
Client Matter No. 29523-4

RECEIVED
JAN 23 2023

1-2

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

Invoice No. 3168839
29523-4

Re: Bond Validation

For Professional Legal Services Rendered

12/01/22	J. Gillis	0.70	108.50	Receive and review exhibits for joint stipulation; compile same; confer with staff regarding same
12/02/22	J. Gillis	0.50	77.50	Receive and review exhibits for joint stipulation; continue compiling same
12/02/22	M. Rigoni	1.40	371.00	Review revised joint stipulation exhibits and certificates; confer with Flint; revise joint stipulation packet
12/05/22	J. Gillis	0.70	108.50	Follow up with Orlando Sentinel regarding publication of notice of establishment hearing and affidavit for same; receive and review affidavit of publication; continue compiling exhibits for joint stipulation; confer with staff regarding pre-hearing memorandum of law
12/05/22	M. Rigoni	3.10	821.50	Finalize proposed joint stipulation for ASA review; draft proposed final judgment; confer with Liquori

				regarding status update
12/05/22	A. Willson	0.40	112.00	Work session with Rigoni regarding joint stipulation and validation items
12/06/22	J. Gillis	2.90	449.50	Draft pre-hearing memorandum of law, compile case law and coordinate filing; finalize joint stipulation and coordinate filing; review proposed final judgment and confer with staff regarding same
12/06/22	M. Rigoni	2.80	742.00	Finalize draft proposed final judgment; confer with Wilhelm regarding same; finalize pre-hearing memorandum of law; work session with Gillis regarding outstanding validation pleading filings; confer with Liquori
12/06/22	A. Willson	0.20	56.00	Work session with Rigoni regarding validation items
12/07/22	J. Gillis	1.60	248.00	Begin preparing hard copies of prehearing memorandum of law with case law and joint stipulation with exhibits for Judge Schreiber; review and revise proposed final judgment; draft letter to Judge Schreiber regarding same
12/07/22	M. Rigoni	0.30	79.50	Revise proposed final judgment per Wilhelm comments; confer with Perry regarding same; review transmittal letter to JA
12/08/22	J. Gillis	0.30	46.50	Confer with staff regarding proposed final judgment and letter to Judge Schreiber; revise same
12/08/22	M. Rigoni	0.10	26.50	Confer with Perry regarding proposed final judgment
12/09/22	J. Gillis	0.50	77.50	Finalize hard copies of pre-hearing memorandum of law, joint stipulation and proposed final judgment and coordinate dissemination of same
12/12/22	J. Gillis	0.20	31.00	Confer with staff regarding Judge Schreiber's hearing materials; confer

				with Orlando Sentinel regarding publication
12/12/22	M. Rigoni	0.20	53.00	Confer with Liquori regarding status of validation items
12/12/22	A. Willson	0.20	56.00	Confer with Rigoni and Liquori regarding validation
12/13/22	J. Gillis	1.90	294.50	Review and revise hearing outline; compile exhibits and prepare hearing notebook; confer with staff regarding proposed final judgment; confer with JA regarding hearing materials for Judge Schreiber
12/13/22	M. Rigoni	1.00	265.00	Confer with Berlinsky, Liquori, Smith and Flint regarding upcoming validation hearing; review validation hearing notebook
12/13/22	A. Willson	0.30	84.00	Confer with Liquori and Rigoni regarding validation items
12/16/22	M. Rigoni	0.60	159.00	Prepare for bond validation hearing
12/19/22	J. Gillis	0.30	46.50	Confer with court reporter regarding validation hearing; confer with staff regarding hearing notebook and finalize same
12/20/22	M. Rigoni	0.90	238.50	Prepare for and attend validation hearing
12/20/22	A. Willson	0.50	140.00	Attend validation hearing
12/27/22	J. Gillis	0.20	31.00	Follow up on executed final judgment and appeal period
12/29/22	J. Gillis	0.50	77.50	Confer with Osceola County Clerk regarding certificate of no appeal; draft certificate of no appeal and letter to Osceola County Clerk regarding same

TOTAL HOURS	22.30

TOTAL FOR SERVICES RENDERED			$4,800.50
DISBURSEMENTS			
Filing and Court Fees		7.00	
Freight and Postage		25.50	
TOTAL DISBURSEMENTS			32.50
TOTAL CURRENT AMOUNT DUE			$4,833.00
UNPAID INVOICES:			
November 22, 2022	Invoice No. 3140793		6,765.50
December 21, 2022	Invoice No. 3156303		3,871.02
TOTAL DUE			$15,469.52

GIR East
Community Development District

Funding Request #7
March 6, 2023

Bill to: WS-GIR, LLC

	Payee		Capital FY2023
1	**Kutak Rock LLP** Invoice #3182955 - General Counsel - January 2023	$	1,210.50
2	**Kutak Rock LLP** Invoice #3182956 - Bond Validation - January 2023	$	196.29
	Total:	**$**	**1,406.79**

Please make check payable to:

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

KUTAK ROCK LLP

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

Federal ID 47-0597598

February 25, 2023

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

Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3182955
Client Matter No. 29523-1

RECEIVED
FEB 28 2023

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

Invoice No. 3182955
29523-1

Re: General Counsel

For Professional Legal Services Rendered

01/02/23	M. Rigoni	0.60	165.00	Review final agenda; review draft minutes and provide comments
01/02/23	A. Willson	0.20	56.00	Confer with Diaz regarding interlocal agreement adoption schedule
01/03/23	M. Rigoni	0.60	165.00	Confer with Liquori regarding landowner election process; review revised agenda and prepare for Board meeting
01/03/23	A. Willson	0.20	56.00	Confer with Rigoni regarding upcoming board meeting
01/04/23	M. Rigoni	1.10	302.50	Prepare for and attend landowner election and board meeting; perform meeting follow-up
01/04/23	A. Willson	0.20	56.00	Work session with Rigoni regarding upcoming board meeting
01/05/23	M. Rigoni	0.30	82.50	Review County agenda for informational notice regarding the District; confer with Virgen
01/05/23	A. Willson	0.20	56.00	Confer with Rigoni regarding county

				correspondence
01/12/23	M. Rigoni	0.20	55.00	Confer with Horton regarding executed ordinance for water management permit submittal
01/15/23	R. Dugan	0.30	78.00	Prepare memorandum regarding statutory notice requirements
01/19/23	M. Rigoni	0.20	55.00	Revise budget and financing team funding agreements per Liquori comments
01/23/23	M. Rigoni	0.10	27.50	Confer with Flint regarding upcoming meeting
01/23/23	A. Willson	0.20	56.00	Confer with Flint and Rigoni regarding upcoming board meeting agenda

TOTAL HOURS 4.40

TOTAL FOR SERVICES RENDERED $1,210.50

TOTAL CURRENT AMOUNT DUE $1,210.50

KUTAK ROCK LLP

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

Federal ID 47-0597598

February 25, 2023

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

Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3182956
Client Matter No. 29523-4

RECEIVED
FEB 28 2023

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

Invoice No. 3182956
29523-4

Re: Bond Validation

For Professional Legal Services Rendered

01/18/23	J. Gillis	0.30	46.50	Finalize certificate of no appeal and correspondence to Osceola County clerk; coordinate dissemination of same
01/20/23	J. Gillis	0.10	15.50	Receive and review executed certificate of no appeal

TOTAL HOURS	0.40

TOTAL FOR SERVICES RENDERED			$62.00
DISBURSEMENTS			
Filing and Court Fees	-7.00		
Freight and Postage	46.29		
Miscellaneous	95.00	VENDOR: PHIPPS REPORTING INC; INVOICE#: 275729; DATE: 12/22/2022 - Transcript of Hearing Held on December 20, 2022	
TOTAL DISBURSEMENTS			134.29
TOTAL CURRENT AMOUNT DUE			$196.29

REQUISITION FOR ASSESSMENT AREA ONE PROJECT

The undersigned, an Authorized Officer of GIR East Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of March 1, 2025 (the "Master Indenture"), as supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of March 1, 2025 (the "Supplemental Indenture" and together with the Master Indenture, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 6

(B) Name of Payee: WS-GIR, LLC

(C) Amount Payable: $7,980,881.29

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments or state costs of issuance, if applicable): Partial Reimbursement Per Acquisition Agreement dated 6/16/26

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

The undersigned hereby certifies that:

☒ obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2025 Acquisition and Construction Account referenced above, that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Assessment Area One Project and each represents a Cost of the Assessment Area One Project, and has not previously been paid out of such Account;

OR

☐ this requisition is for costs of issuance payable from the Series 2025 Costs of Issuance Account that has not previously been paid out of such Account.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

By: ______________________________
Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Series 2025 Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Assessment Area One Project and is consistent with (a) the applicable acquisition or construction contract, (b) the plans and specifications for the portion of the Assessment Area One Project with respect to which such disbursement is being made, and (c) the report of the Consulting Engineer attached as an exhibit to the Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

Strickland T Smith
Digitally signed by Strickland T Smith
DN: C=US, O=Unaffiliated, dnQualifier=A01410D0000019C24A55F700007C4A6, CN=Strickland T Smith
Reason: I am the author of this document
Location:
Date: 2025.06.22 11:13:21-04'00'
Foxit PDF Editor Version: 13.1.7
____
Consulting Engineer

June 16, 2026

GIR East Community Development District
c/o George Flint, District Manager
Governmental Management Services, LLC
219 East Livingston Street
Orlando, Florida 32801

Re: Letter Agreement for Acquisition of Offsite Water Utility Improvements (Phases 1 and 2 of Potable Water Main, Reclaimed Water Main and Force Main)

Dear George,

Pursuant to the *Acquisition Agreement (Assessment Area One Project)*, dated March 7, 2025 (**"Acquisition Agreement"**), by and between the GIR East Community Development District[1] (**"District"**) and WS-GIR, LLC (**"Developer"**), you are hereby notified that the Developer has completed and wishes to sell (**"Sale"**) to the District certain **"Improvements"** as described in **Exhibit A** and as depicted in **Exhibit B** attached hereto. Subject to the terms of the Acquisition Agreement, the following terms govern the proposed Sale:

- As consideration for the Sale, and subject to the terms of the Acquisition Agreement, the District agrees to pay from bond proceeds the amount identified in **Exhibit A** attached hereto, which represents the actual cost of constructing and/or creating the Improvements. Subject to the terms of the Acquisition Agreement, this amount will be processed by requisition and paid to Developer upon completion of the Sale.
- Notwithstanding anything to the contrary herein, certain amounts, as identified in **Exhibit A,** may still be owed to contractors (balance to finish & retainage) and Developer agrees to ensure that all punch list and/or other open items necessary to complete the Improvements are completed and to timely make payment for all remaining amounts owed under the contract, and to ensure that no liens are placed on the Improvements. Subject to the terms of the Acquisition Agreement, the District may process the remaining amounts owed by requisition and pay the Developer upon availability of bond proceeds and upon proof of payment by the Developer to the Contractor of the remaining amounts.
- The Developer agrees, at the direction of the District, to assist with the transfer of the improvements to Tohopekaliga Water Authority (**"Toho"**), as the ultimate entity responsible for ownership and maintenance of the Improvements, and any necessary permits or similar approvals, as well as other work product, necessary for the operation and maintenance of the Improvements, and to provide any maintenance bonds, warranties or other forms of security required by the County, Toho, and/or Florida Department of Environmental Protection, as applicable.

---

[1] The District anticipates being merged into Waterlin Stewardship District ("SD"). Accordingly, upon the completion of such merger, the "District" herein shall refer to the SD.

If the District agrees with the terms stated herein, please execute this letter agreement in the space below and proceed with the necessary steps to affect the Sale.

Agreed to by:	Sincerely,
GIR EAST COMMUNITY DEVELOPMENT DISTRICT	**WS-GIR, LLC**
Name: Michael Liquori	Name: Reed Berlinsky
Title: Chairman	Title: Authorized Signatory

cc District Counsel
District Engineer

EXHIBIT A

PHASE 1 – J MALEVER IMPROVEMENTS

PHASE 1 OFFSITE FORCE MAIN UTILITIES: Offsite force main and related force main utilities from the points of delivery or connection (along Cord Avenue from the intersection with Pine Tree Drive south to Deer Run Road and along Deer Run Road to the west from Cord Avenue to Canoe Creek Road and then south along Canoe Creek Road from Deer Run Road to south of Waterlin Boulevard), including the force main system, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located within the Cord Avenue right-of-way, the Deer Run Road right-of-way, the Canoe Creek Road right-of-way, and the future easement area along the frontage of Waterlin property from Mildred Bass Road to south of Waterlin Boulevard; and

PHASE 1 OFFSITE RECLAIMED WATER MAIN UTILITIES: Offsite reclaimed water main and related reclaimed water main utilities from the points of delivery or connection (along Cord Avenue from the intersection with Pine Tree Drive south to Deer Run Road and along Deer Run Road to the west from Cord Avenue to Canoe Creek Road, including the reclaimed water main system, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located within the Cord Avenue right-of-way, the Pine Tree Drive right-of-way, the Deer Run Road right-of-way, the Canoe Creek Road right-of-way, or adjacent easements, and all of above more specifically described below:

J MALEVER *Phase 1 Offsite Force Main and Reclaimed Water Main Utility Extension*			
Improvement	**District Eligible Amount***	**Retainage & Balance to Finish**	**Requisition Amount****
Reclaimed Water Main	$1,716,163.70	$133,165.37	$1,582,998.33
Force Main	$909,672.50	$48,929.98	$860,742.52
TOTAL COSTS	$2,625,836.20	$182,095.35	$2,443,740.85

PHASE 2 - JR DAVIS IMPROVEMENTS

PHASE 2 OFFSITE POTABLE WATER UTILITIES: Offsite potable water main and related water utilities from the points of delivery or connection (along Canoe Creek Rd from the intersection with Deer Run to south of Waterlin Boulevard), including the potable water system, fire protection lines and hydrants, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located with the Canoe Creek Road right-of-way and adjacent easements; and

PHASE 2 OFFSITE FORCE MAIN UTILITIES: Offsite force main and related force main utilities from the points of delivery or connection (along Cord Avenue from the intersection with Pine Tree Drive south to Deer Run Road and along Deer Run Road to the west from Cord Avenue to Canoe Creek Road and then south along Canoe Creek Road from Deer Run Road to south of Waterlin Boulevard), including the force main system, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located within the Canoe Creek Road right-of-way and adjacent easements; and

PHASE 2 OFFSITE RECLAIMED WATER UTILITIES: Offsite reclaimed water main and related reclaimed water utilities from the points of delivery or connection (along Canoe Creek Road from the intersection with Deer Run Drive to south of Waterlin Boulevard), including the reclaimed water system, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located within the Canoe Creek Road right-of-way and adjacent easements, and all of above more specifically described below:

JR DAVIS *Phase 2 Offsite Potable Water Main, Force Main, and Reclaimed Water Main Utility Extension*			
Improvement	**District Eligible Amount***	**Retainage**	**Requisition Amount****
Potable Water Main	$2,821,357.47	$141,067.87	$2,680,289.60
Force Main	$2,002,645.60	$100,132.28	$1,902,513.32
Reclaimed Water Main	$933,512.81	$46,675.64	$886,837.17
Bonding	$71,053.00	$3,552.65	$67,500.35
TOTAL COSTS	$5,828,568.88	$291,428.44	$5,537,140.44

TOTAL ACQUISITION COST

J MALEVER *Offsite Reclaimed Water Main and Force Main Extension Phase 1*			
Improvement	**District Eligible Amount**	**Retainage and Balance to Finish**	**Requisition Amount**
Reclaimed Water Main	**$1,716,163.70**	**$133,165.37**	**$1,582,998.33**
Force Main	**$909,672.50**	**$48,929.98**	**$860,742.52**
SUBTOTAL COSTS	**$2,625,836.20**	**$182,095.35**	**$2,443,740.85**
JR DAVIS *Offsite Potable Water Main, Reclaimed Water Main and Force Main Extension Phase 2*			
Potable Water Main	**$2,821,357.47**	**$141,067.87**	**$2,680,289.60**
Reclaimed Water Main	**$933,512.81**	**$46,675.64**	**$886,837.17**
Force Main	**$2,002,645.60**	**$100,132.28**	**$1,902,513.32**
Bonding	**$71,053.00**	**$3,552.65**	**$67,500.35**
SUBTOTAL COSTS	**$5,828,568.88**	**$291,428.44**	**$5,537,140.44**
COMBINED			
TOTAL	**$8,454,405.08** **Total Acquisition Cost***	$473,523.79	**$7,980,881.29** **Total Requisition Amount****

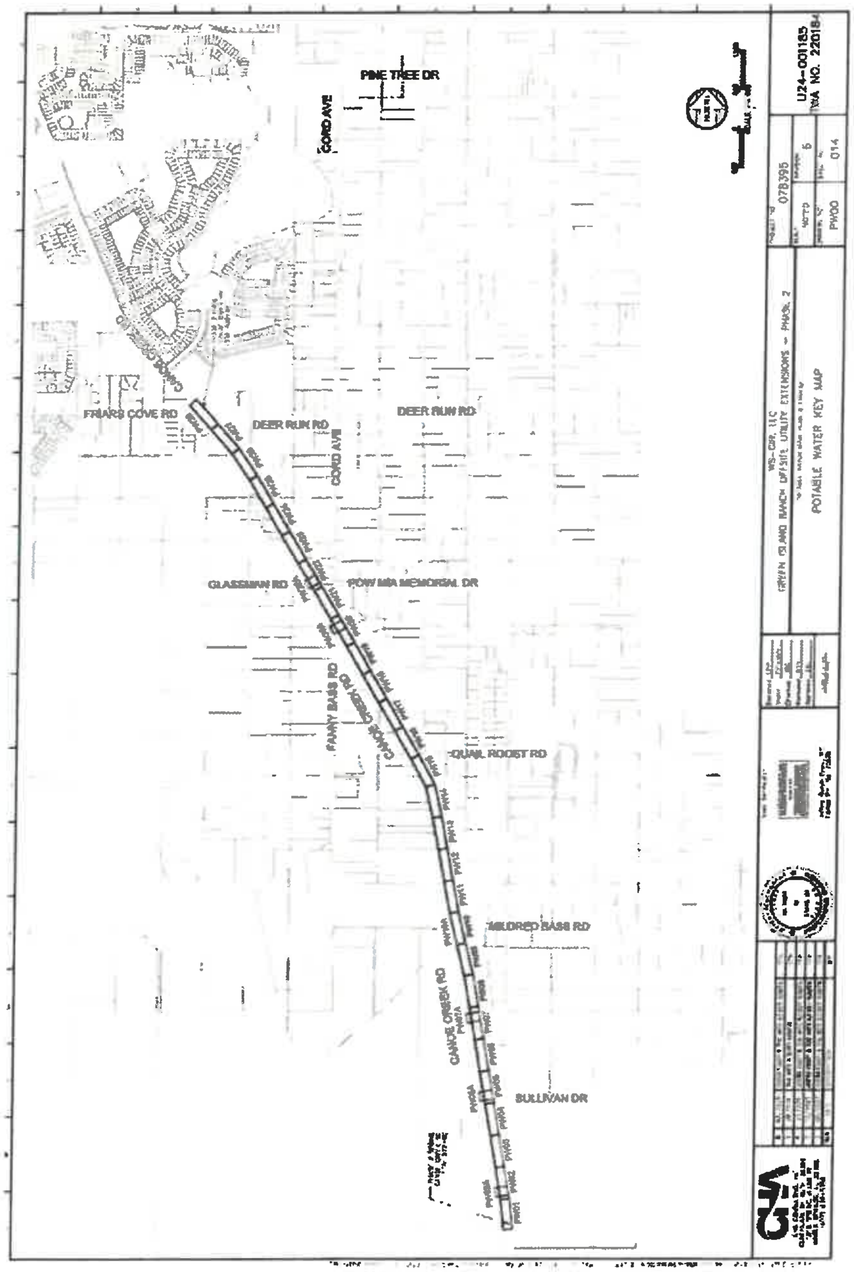
*** Portion of total contract amount eligible for payment from bond proceeds and within the scope of the current acquisition; the District may submit one or more requisition to pay the Retainage and Balance to Finish amount, upon confirmation of Developer's final payment and release of applicable retainage, which collectively along with Total Requisition Amount, not exceed the Total Acquisition Cost.**

**** Portion of Total Acquisition Cost paid to date for Requisition to Series 2026 Acquisition and Construction Fund, when available**

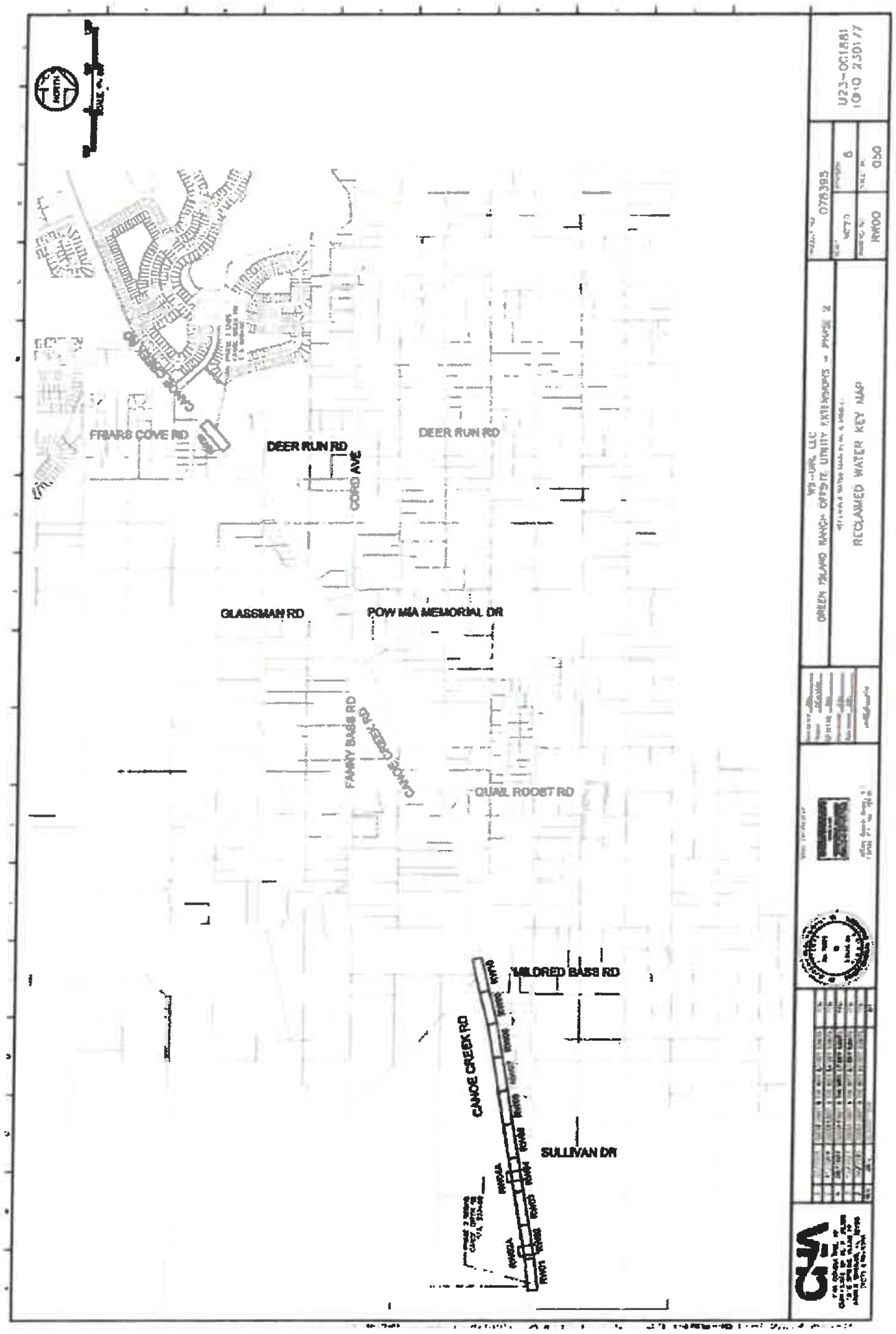
<u>**EXHIBIT B**</u>

Map of Potable Water Main, Reclaimed Water Main and Force Main Improvements

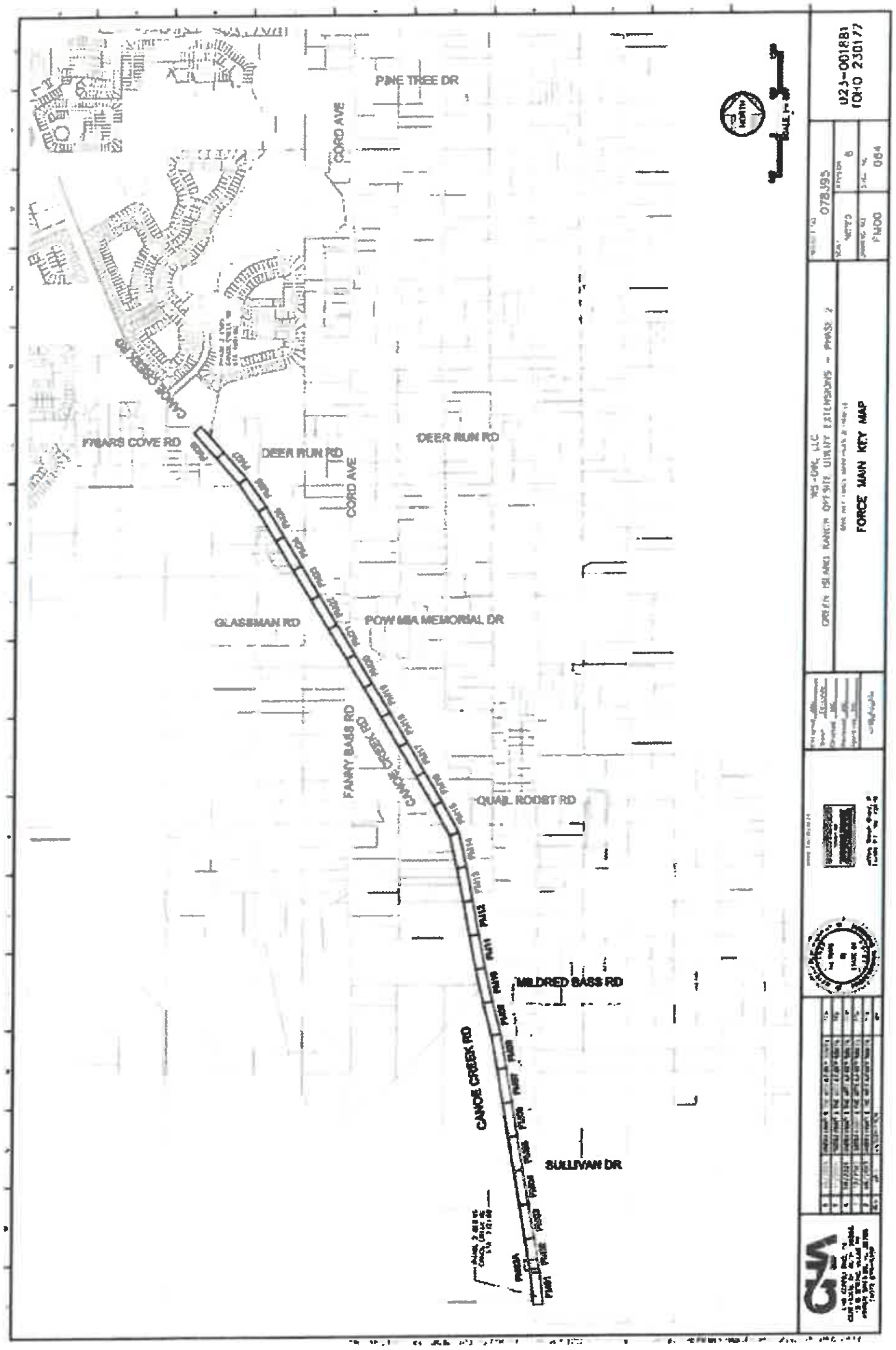
Potable Water Main



Reclaimed Water Main



Force Main


PINE TREE DR
CORD AVE
CANOE CREEK RD
FRIARS COVE RD
DEER RUN RD
DEER RUN RD
CORD AVE
GLASSMAN RD
POW MIA MEMORIAL DR
FANNY BASS RD
CANOE CREEK RD
QUAIL ROOST RD
MILDRED BASS RD
CANOE CREEK RD
SULLIVAN DR
FORCE MAIN KEY MAP

REQUISITION FOR ASSESSMENT AREA ONE PROJECT

The undersigned, an Authorized Officer of GIR East Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of March 1, 2025 (the "Master Indenture"), as supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of March 1, 2025 (the "Supplemental Indenture" and together with the Master Indenture, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 7

(B) Name of Payee: WS-GIR, LLC

(C) Amount Payable: $132,579.51

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments or state costs of issuance, if applicable): Reimbursement of Inspection Fees

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

The undersigned hereby certifies that:

☐ obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2025 Acquisition and Construction Account referenced above, that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Assessment Area One Project and each represents a Cost of the Assessment Area One Project, and has not previously been paid out of such Account;

OR

☐ this requisition is for costs of issuance payable from the Series 2025 Costs of Issuance Account that has not previously been paid out of such Account.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

By: ______________________
Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Series 2025 Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Assessment Area One Project and is consistent with (a) the applicable acquisition or construction contract, (b) the plans and specifications for the portion of the Assessment Area One Project with respect to which such disbursement is being made, and (c) the report of the Consulting Engineer attached as an exhibit to the Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

____
Consulting Engineer

AFFIDAVIT REGARDING COSTS PAID
[INSPECTION FEES FOR OFFSITE WATER UTILITIES –POTABLE WATER MAIN, RECLAIMED WATER MAIN AND FORCE MAIN PHASES 1 AND 2]

STATE OF FLORIDA
COUNTY OF FLORIDA

I, Reed Berlinsky, as Authorized Signatory of WS-GIR, LLC, a Delaware limited liability company (the "**Developer**"), being first duly sworn, do hereby state for my affidavit as follows:

1. I have personal knowledge of the matters set forth in this affidavit.

2. I have authority to make this affidavit on behalf of Developer.

3. Developer is the developer of certain lands within the GIR East Community Development District[1], a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* ("**District**").

4. The District's *Master Report of District Engineer* dated October 2022, as supplemented by that *Assessment Area One Engineer's Report* dated September 2024, Revised October 2024 (together, "**Engineer's Report**"), describes certain public infrastructure improvements and/or work product that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.

5. Pursuant to contracts in place between Developer and certain contractors and construction related professionals, as may be more particularly identified on the attached **Exhibits A and B**, Developer has expended funds to inspect the improvements that are included and described in the Engineer's Report and are part of the District's capital improvement plan. The attached **Exhibits A and B** accurately identifies the applicable inspection fees attributable to the District for the previously acquired, completed improvements described therein and states, at least in part, the amounts that Developer has spent on such inspections.

6. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of acquiring the completed improvements that Developer has developed consistent with the Engineer's Report.

7. To the extent Tohopekaliga Water Authority has not provided a final certificate of completion ("COC") for the applicable inspected and completed improvements identified in Exhibit A as of the date hereof, the Developer certifies that it shall use all commercially

[1] The District anticipates being merged into Waterlin Stewardship District ("SD"). Accordingly, upon the completion of such merger, the "District" herein shall refer to the SD.

reasonable efforts to obtain such COC at Developer's sole cost and expense, as soon as possible and provide copies to the District.

Under penalties of perjury, I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

Executed this 1st day of July, 2026.

WS-GIR, LLC

By: ______________________
Name: Reed Berlinsky
Its: Authorized Signatory

STATE OF FLORIDA
COUNTY OF FLORIDA

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 1st day of July, 2026, by Reed Berlinsky, as Authorized Signatory of WS-GIR, LLC, a Delaware limited liability company, on behalf of said company and who has personally appeared before me and is personally known to me.

(NOTARY SEAL)

____
Notary Public Signature

Chancy Summers
____
(Name typed, printed or stamped)
Notary Public, State of Florida
Commission No. HH322872
My Commission Expires: 02/17/2027

CHANCY L. SUMMERS
MY COMMISSION # HH 322872
EXPIRES: February 17, 2027

Exhibit A Inspection Costs for Improvements
Exhibit B Inspection Invoices

Exhibit A

Total Inspection Cost: $132,579.51 as provided **in Exhibit B f**or the following previously acquired improvements:

PHASE 1 – J MALEVER IMPROVEMENTS

PHASE 1 OFFSITE FORCE MAIN UTILITIES: Offsite force main and related force main utilities from the points of delivery or connection (along Cord Avenue from the intersection with Pine Tree Drive south to Deer Run Road and along Deer Run Road to the west from Cord Avenue to Canoe Creek Road and then south along Canoe Creek Road from Deer Run Road to south of Waterlin Boulevard), including the force main system, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located within the Cord Avenue right-of-way, the Deer Run Road right-of-way, the Canoe Creek Road right-of-way, and the future easement area along the frontage of Waterlin property from Mildred Bass Road to south of Waterlin Boulevard; and

PHASE 1 OFFSITE RECLAIMED WATER MAIN UTILITIES: Offsite reclaimed water main and related reclaimed water main utilities from the points of delivery or connection (along Cord Avenue from the intersection with Pine Tree Drive south to Deer Run Road and along Deer Run Road to the west from Cord Avenue to Canoe Creek Road, including the reclaimed water main system, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located within the Cord Avenue right-of-way, the Pine Tree Drive right-of-way, the Deer Run Road right-of-way, the Canoe Creek Road right-of-way, or adjacent easements; and

PHASE 2 - JR DAVIS IMPROVEMENTS

PHASE 2 OFFSITE POTABLE WATER UTILITIES: Offsite potable water main and related water utilities from the points of delivery or connection (along Canoe Creek Rd from the intersection with Deer Run to south of Waterlin Boulevard), including the potable water system, fire protection lines and hydrants, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located with the Canoe Creek Road right-of-way and adjacent easements; and

PHASE 2 OFFSITE FORCE MAIN UTILITIES: Offsite force main and related force main utilities from the points of delivery or connection (along Cord Avenue from the intersection with Pine Tree Drive south to Deer Run Road and along Deer Run Road to the west from Cord Avenue to Canoe Creek Road and then south along Canoe Creek Road from Deer Run Road to south of Waterlin Boulevard), including the force main system, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located within the Canoe Creek Road right-of-way and adjacent easements; and

PHASE 2 OFFSITE RECLAIMED WATER UTILITIES: Offsite reclaimed water main and related reclaimed water utilities from the points of delivery or connection (along Canoe Creek Road from the intersection with Deer Run Drive to south of Waterlin Boulevard), including the reclaimed water system, publicly owned pipes, improvements and related equipment, for the development of Waterlin (fka Green Island Ranch), all located within the Canoe Creek Road right-of-way and adjacent easements.

Exhibit B

KB - 9.51%
TM - 11.62%
GIR - 38.29% ✓
LGL - 18.21%
Fontana - 22.37%

TOHO WATER AUTHORITY INVOICE

Toho Water Authority

Bringing you life's most precious resource

WS-GIR LLC **C/O GENTRY LAND COMPANY** **3850 CANOE CREEK ROADSAINT CLOUD FL 34772**	Division: **City of St. Cloud**	Invoice Number: **00023992900074995-01** Invoice Date: **May 19, 2026**	
Property Address: **220184 TWA GREEN ISLAND RANCH** **SAINT CLOUD, FL 34772** PHASE 1	Sub-Division: Lot Number:	Customer Number: **000239929** Account Number: **00074995**	
Charge Item Inspection Fee 2%		**PLEASE INCLUDE INVOICE WITH YOUR PAYMENT**	**$102,877.82**
		Current Charges	**$102,877.82**
Previous Outstanding Balance		**$0.00**	
Comments:		Due date is date of invoice Please include your customer & account number to your check	

Make checks payable and mail to: Toho Water Authority
951 Martin Luther King Blvd, Kissimmee, FL 34741
(407) 944-5000
Thank you for your payment

KB - 6.93%
TM - 8.47%
GIR - 55.66%
LGL - 25.04%
Fontana - 3.90%

TOHO WATER AUTHORITY INVOICE

Toho Water Authority

Bringing you life's most precious resource

WS-GIR LLC **C/O GENTRY LAND COMPANY** **3850 CANOE CREEK ROADSAINT CLOUD FL 34772**	Division: **City of St. Cloud**	Invoice Number: **00023992900075691-02** Invoice Date: **June 24, 2026**	
Property Address: **230177 TWA GREEN ISLAND RANCH PH 2** **SAINT CLOUD, FL 34772**	Sub-Division: Terra Esmeralda Lot Number:	Customer Number: **000239929** Account Number: **00075691**	
Charge Item Inspection Fee 2%			**$167,422.90**
		Current Charges	**$167,422.90**
Previous Outstanding Balance		**$0.00**	
Comments:		Due date is date of invoice Please include your customer & account number to your check	

Make checks payable and mail to: Toho Water Authority
951 Martin Luther King Blvd, Kissimmee, FL 34741
(407) 944-5000
Thank you for your payment

SECTION V

SECTION A

RESOLUTION 2026-09
[FY 2027 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, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the GIR East Community Development District (**"District"**)[1] prior to June 15, 2026, 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 Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local 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.

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[1] Pursuant to District's Resolutions 2026-02 and 2026-05 as well as the *Merger Agreement* by and between the District and Waterlin Stewardship District ("SD") and upon Osceola County's ("County") adoption of an ordinance dissolving the District, the District will merge into the SD ("Merger"), with SD as the surviving entity. Upon completion of such merger, without any further action of the parties, the "District" herein shall refer to the SD, and all rights, responsibilities, and obligations under this resolution, including but not limited to the appropriated funds of the Adopted Budget, shall be assumed by the SD.

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, 2027."

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 2027, 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 2027 or within 60 days following the end of the FY 2027 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. APPROVAL OF PRIOR ACTIONS. The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Adopted Budget, including preparing the Proposed Budget and setting, noticing, and all other actions required for the public hearing on the Proposed Budget, are hereby ratified, approved, and confirmed in all respects.

SECTION 5. SEVERABILITY; EFFECTIVE DATE. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 5TH DAY OF AUGUST, 2026.

ATTEST: **GIR EAST COMMUNITY DEVELOPMENT DISTRICT**

_______________________________ ____

Secretary / Assistant Secretary Chair / Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

Exhibit A

FY 2027 Budget

GIR East

Community Development District

Approved Proposed Budget

FY2027

Table of Contents

GIR East

Community Development District

Approved Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actual Thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues					
Developer Contributions	$ -	$ 14,624	$ -	$ 14,624	$ -
O&M Assessments/Developer Contributions	469,586	413,844	55,742	469,586	145,868
Interest Income	-	4,684	2,000	6,684	-
Total Revenues	**$ 469,586**	**$ 433,152**	**$ 57,742**	**$ 490,894**	**$ 145,868**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 1,000	$ 600	$ 1,600	$ 12,000
FICA Expenditures	918	77	46	122	918
Engineering	15,000	-	750	750	15,000
Attorney	25,000	16,640	7,500	24,140	25,000
Annual Audit	3,600	5,600	-	5,600	3,600
Assessment Administration	5,000	5,000	-	5,000	5,000
Artbitrage	450	-	225	225	450
Dissemination	5,000	4,625	2,500	7,125	5,000
Trustee Fees	4,500	4,246	4,246	8,493	4,500
Management Fees	41,200	30,900	20,600	51,500	41,200
Information Technology	1,854	1,391	927	2,318	1,854
Website Maintenance	1,236	927	618	1,545	1,236
Telephone	300	-	150	150	300
Postage & Delivery	1,000	21	500	521	1,000
Insurance	6,350	5,512	-	5,512	6,350
Printing & Binding	1,000	22	500	522	1,000
Legal Advertising	15,000	1,800	5,000	6,800	15,000
Other Current Charges	5,000	398	500	898	5,000
Office Supplies	625	0	313	313	625
Travel Per Diem	660	-	-	-	660
Dues, Licenses & Subscriptions	175	175	-	175	175
Administrative Expenditures	**$ 145,868**	**$ 78,333**	**$ 44,975**	**$ 123,308**	**$ 145,868**
Field Operations					
Property Insurance	7,500	-	625	625	-
Field Management	7,500	-	625	625	-
Landscape Maintenancce	180,490	5,300	7,950	13,250	-
Landscape Replacement and Enhancements	5,000	-	417	417	-
Lake Maintenance	10,428	-	869	869	-
Streetlights	87,100	-	7,258	7,258	-
Electric	2,500	-	208	208	-
Water & Sewer	10,000	-	833	833	-
Irrigation Repairs	2,500	-	208	208	-
General Repairs & Maintenance	5,000	-	417	417	-
Field Contingency	4,950	-	413	413	-
Dog Waste Stations	750	-	63	63	-
Field Expenditures	**$ 323,718**	**$ 5,300**	**$ 19,886**	**$ 25,186**	**$ -**
Total Expenditures	**$ 469,586**	**$ 83,633**	**$ 64,860**	**$ 148,493**	**$ 145,868**
Excess Revenues/(Expenditures)	$ -	$ 349,519	$ (7,119)	$ 342,401	$ -

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.

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.

GIR East
Community Development District
Proposed Budget
Series 2025

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Direct	$ 1,307,988	$ 1,129,949	$ 178,039	$ 1,307,988	$ 1,307,988
Interest	2,500	30,031	7,500	37,531	2,500
Carry Forward Surplus (1)	1,336,093	682,928	-	682,928	563,570
Total Revenues	**$ 2,646,581**	**$ 1,842,908**	**$ 185,539**	**$ 2,028,447**	**$ 1,874,057**
Expenditures					
Interest Expense - 11/1	$ 666,887	$ 666,887	$ -	$ 666,887	$ 506,863
Principal Expense - 5/1	$ 285,000	$ 285,000	$ -	$ 285,000	$ 300,000
Interest Expense - 5/1	$ 512,990	$ 512,990	$ -	$ 512,990	$ 506,863
Total Expenditures	**$ 1,464,877**	**$ 1,464,877**	**$ -**	**$ 1,464,877**	**$ 1,313,725**
Other Financing Sources/(Uses)					
Bond Proceeds	$ -	$ -	$ -	$ -	$ -
Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues/(Expenditures)	$ 1,181,704	$ 378,031	$ 185,539	$ 563,570	$ 560,332

(1) Net of Debt Service Reserve funds

Interest Expense 11/1/27	$ 500,413
Total	**$ 500,413**

GIR East Community Development District

Capital Improvement Revenue Bonds, Series 2025

Date	Outstanding Balance	Principal	Interest	Total
11/01/25	$ 19,410,000.00		$ 666,887.00	$ 666,887.00
05/01/26	$ 19,410,000.00	$ 285,000.00	$ 512,990.00	
11/01/26	$ 19,125,000.00		$ 506,862.50	$ 1,304,852.50
05/01/27	$ 19,125,000.00	$ 300,000.00	$ 506,862.50	
11/01/27	$ 18,825,000.00		$ 500,412.50	$ 1,307,275.00
05/01/28	$ 18,825,000.00	$ 310,000.00	$ 500,412.50	
11/01/28	$ 18,515,000.00		$ 493,747.50	$ 1,304,160.00
05/01/29	$ 18,515,000.00	$ 325,000.00	$ 493,747.50	
11/01/29	$ 18,190,000.00		$ 486,760.00	$ 1,305,507.50
05/01/30	$ 18,190,000.00	$ 340,000.00	$ 486,760.00	
11/01/30	$ 17,850,000.00		$ 479,450.00	$ 1,306,210.00
05/01/31	$ 17,850,000.00	$ 355,000.00	$ 479,450.00	
11/01/31	$ 17,495,000.00		$ 471,817.50	$ 1,306,267.50
05/01/32	$ 17,495,000.00	$ 370,000.00	$ 471,817.50	
11/01/32	$ 17,125,000.00		$ 463,862.50	$ 1,305,680.00
05/01/33	$ 17,125,000.00	$ 390,000.00	$ 463,862.50	
11/01/33	$ 16,735,000.00		$ 453,527.50	$ 1,307,390.00
05/01/34	$ 16,735,000.00	$ 410,000.00	$ 453,527.50	
11/01/34	$ 16,325,000.00		$ 442,662.50	$ 1,306,190.00
05/01/35	$ 16,325,000.00	$ 430,000.00	$ 442,662.50	
11/01/35	$ 15,895,000.00	$ -	$ 431,267.50	$ 1,303,930.00
05/01/36	$ 15,895,000.00	$ 455,000.00	$ 431,267.50	
11/01/36	$ 15,440,000.00		$ 419,210.00	$ 1,305,477.50
05/01/37	$ 15,440,000.00	$ 480,000.00	$ 419,210.00	
11/01/37	$ 14,960,000.00		$ 406,490.00	$ 1,305,700.00
05/01/38	$ 14,960,000.00	$ 505,000.00	$ 406,490.00	
11/01/38	$ 14,455,000.00		$ 393,107.50	$ 1,304,597.50
05/01/39	$ 14,455,000.00	$ 535,000.00	$ 393,107.50	
11/01/39	$ 13,920,000.00		$ 378,930.00	$ 1,307,037.50
05/01/40	$ 13,920,000.00	$ 560,000.00	$ 378,930.00	
11/01/40	$ 13,360,000.00		$ 364,090.00	$ 1,303,020.00
05/01/41	$ 13,360,000.00	$ 595,000.00	$ 364,090.00	
11/01/41	$ 12,765,000.00		$ 348,322.50	$ 1,307,412.50
05/01/42	$ 12,765,000.00	$ 625,000.00	$ 348,322.50	
11/01/42	$ 12,140,000.00		$ 331,760.00	$ 1,305,082.50
05/01/43	$ 12,140,000.00	$ 660,000.00	$ 331,760.00	
11/01/43	$ 11,480,000.00		$ 314,270.00	$ 1,306,030.00
05/01/44	$ 11,480,000.00	$ 695,000.00	$ 314,270.00	
11/01/44	$ 10,785,000.00		$ 295,852.50	$ 1,305,122.50
05/01/45	$ 10,785,000.00	$ 735,000.00	$ 295,852.50	
11/01/45	$ 10,050,000.00		$ 276,375.00	$ 1,307,227.50
05/01/46	$ 10,050,000.00	$ 775,000.00	$ 276,375.00	
11/01/46	$ 9,275,000.00		$ 255,062.50	$ 1,306,437.50
05/01/47	$ 9,275,000.00	$ 820,000.00	$ 255,062.50	
11/01/47	$ 8,455,000.00		$ 232,512.50	$ 1,307,575.00
05/01/48	$ 8,455,000.00	$ 865,000.00	$ 232,512.50	
11/01/48	$ 7,590,000.00		$ 208,725.00	$ 1,306,237.50
05/01/49	$ 7,590,000.00	$ 915,000.00	$ 208,725.00	
11/01/49	$ 6,675,000.00		$ 183,562.50	$ 1,307,287.50

GIR East Community Development District

Capital Improvement Revenue Bonds, Series 2025

Date	Outstanding Balance	Principal	Interest	Total
05/01/50	$ 6,675,000.00	$ 965,000.00	$ 183,562.50	
11/01/50	$ 5,710,000.00		$ 157,025.00	$ 1,305,587.50
05/01/51	$ 5,710,000.00	$ 1,020,000.00	$ 157,025.00	
11/01/51	$ 4,690,000.00		$ 128,975.00	$ 1,306,000.00
05/01/52	$ 4,690,000.00	$ 1,075,000.00	$ 128,975.00	
11/01/52	$ 3,615,000.00		$ 99,412.50	$ 1,303,387.50
05/01/53	$ 3,615,000.00	$ 1,140,000.00	$ 99,412.50	
11/01/53	$ 2,475,000.00		$ 68,062.50	$ 1,307,475.00
05/01/54	$ 2,475,000.00	$ 1,205,000.00	$ 68,062.50	
11/01/54	$ 1,270,000.00		$ 34,925.00	$ 1,307,987.50
05/01/55	$ 1,270,000.00	$ 1,270,000.00	$ 34,925.00	
11/01/55	$ -		$ -	$ 1,304,925.00
		$ 19,410,000.00	**$ 20,433,957.00**	**$ 39,843,957.00**

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	$0.00		

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 2026-10
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GIR EAST COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 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, 2026, and ending September 30, 2027 (**"FY 2027"**), 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. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2027 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same**.**

3. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes,* the District is authorized to collect and enforce the Assessments as set forth below.

   a. Tax Roll Assessments. To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

   b. Direct Bill Assessments. To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on "**Direct Collect Property**" identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B.** The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

      i. *Due Date (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in full on October 1, 2026; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2026, 25% due no later than January 1, 2027 and 25% due no later than April 1, 2027.

      ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on October 1, 2026; provided, 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, 2026, 25% due no later than January 1, 2027 and 25% due no later than April 1, 2027.

      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.

4. **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.

5. **APPROVAL OF PRIOR ACTIONS.** The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Assessments and Assessment Roll as provided herein are hereby ratified, approved, and confirmed in all respects.

6. **EFFECT OF MERGER.** Pursuant to District's Resolutions 2026-02 and 2026-05 as well as the *Merger Agreement* by and between the District and Waterlin Stewardship District ("SD") and upon Osceola County's ("County") adoption of an ordinance dissolving the District, the District will merge into the SD. Upon completion of such merger, without any further action of the parties, the "District" herein shall refer to the SD, and all rights, responsibilities, and obligations under this resolution, shall be assumed by the SD as successor in interest to the District, and (ii) all non-ad valorem special assessments or special assessments levied by the District against property within the District wholly located within the SD shall be collected by and payable when due to the SD, and (iii) SD shall be responsible for and have the obligation of all debts and liabilities of the District.

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

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this 5th day of August, 2026.

ATTEST:

GIR EAST COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

____
Chair / Vice Chair, Board of Supervisors

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

Exhibit A

Adopted Budget

Exhibit B

Assessment Roll

SECTION VI

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

July 29, 2026

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, 2026. 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, 2026. 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 2026 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.

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

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 $5,700 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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.

This agreement may be 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.

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 2025 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: _______________________________________

Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. 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
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

SECTION VII

SECTION A

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

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two 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:______________________________ Date:_________________
Print Name:___________________________________
GIR East Community Development District

District Manager:______________________________ Date:_________________
Print Name:___________________________________
GIR East Community Development District

SECTION B

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:____________________________ Date:________________
Print Name:_________________________________
GIR East Community Development District

District Manager:____________________________ Date:________________
Print Name:_________________________________
GIR East Community Development District

SECTION VIII

SECTION C

SECTION 1

GIR East
Community Development District

Summary of Check Register

April 30, 2026 to June 24, 2026

Fund	Date	Check No.'s		Amount
General Fund				
	5/11/26	109-111	$	5,044.64
	5/13/26	112	$	9,404.00
	5/26/26	113-114	$	88,995.86
	6/17/26	115-117	$	10,455.36
		Total Amount	**$**	**113,899.86**

*** CHECK DATES 04/30/2026 - 06/24/2026 *** GIR EAST - GENERAL FUND
BANK A GENERAL FUND-TRUIST

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/11/26	00002	11/05/25	3653826	202510	310-51300-31500			*	552.50		
			ATTORNEY FEES								
		12/04/25	3669451	202510	310-51300-31500			*	915.00		
			ATTORNEY FEES								
		12/26/25	3674531	202511	310-51300-31500			*	1,290.50		
			ATTORNEY FEES								
		1/29/26	3690422	202512	310-51300-31500			*	2,947.00		
			ATTORNEY FEES								
		2/27/26	3704047	202601	310-51300-31500			*	256.00		
			ATTORNEY FEES								
		3/31/26	3719178	202602	310-51300-31500			*	64.00		
			ATTORNEY FEES								
		4/28/26	3732438	202603	310-51300-31500			*	8,851.50		
			ATTORNEY FEES								
		4/28/26	3732439	202603	310-51300-31500			*	1,856.50		
			ATTORNEY FEES								
		11/05/25	3653826	202510	310-51300-31500			V	552.50-		
			ATTORNEY FEES								
		12/04/25	3669451	202510	310-51300-31500			V	915.00-		
			ATTORNEY FEES								
		12/26/25	3674531	202511	310-51300-31500			V	1,290.50-		
			ATTORNEY FEES								
		1/29/26	3690422	202512	310-51300-31500			V	2,947.00-		
			ATTORNEY FEES								
		2/27/26	3704047	202601	310-51300-31500			V	256.00-		
			ATTORNEY FEES								
		3/31/26	3719178	202602	310-51300-31500			V	64.00-		
			ATTORNEY FEES								
		4/28/26	3732438	202603	310-51300-31500			V	8,851.50-		
			ATTORNEY FEES								
		4/28/26	3732439	202603	310-51300-31500			V	1,856.50-		
			ATTORNEY FEES								
							KUTAK ROCK LLP			.00	000109
5/11/26	00012	2/25/26	OSA22306	202602	310-51300-48000			*	266.13		
			BOS MEETING								
		3/25/26	OSA34659	202603	310-51300-48000			*	266.13		
			BOS MEETING								
		4/29/26	OSA54199	202604	310-51300-48000			*	266.13		
			BOS MEETING								
							ORLANDO SENTINEL			798.39	000110
5/11/26	00011	3/25/26	8125323	202603	310-51300-32300			*	4,246.25		
			TRUSTEE FEES SERIES 2025								
							U.S. BANK			4,246.25	000111

```
 CHECK  VEND#  .....INVOICE..... ...EXPENSED TO...           VENDOR NAME            STATUS           AMOUNT    ....CHECK.....
 DATE           DATE   INVOICE   YRMO  DPT ACCT# SUB  SUBCLASS                                                  AMOUNT     #

 5/13/26 00002  11/05/25 3653826  202510 310-51300-31500                                 *            552.50
                         ATTORNEY FEES
                 4/28/26 3732438  202603 310-51300-31500                                 *          8,851.50
                         ATTORNEY FEES
                                                    KUTAK ROCK LLP                                                 9,404.00 000112
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/26/26 00009   5/26/26 05262026 202605 300-20700-10000                                 *         84,872.57
                         ASSESSMENTS THRU MAY26
                                                    GIR EAST CDD                                                  84,872.57 000113
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/26/26 00001   5/01/26 46       202605 310-51300-34000                                 *          3,433.33
                         MANAGEMENT FEES MAY26
                 5/01/26 46       202605 310-51300-35200                                 *            103.00
                         WEBSITE ADMIN MAY26
                 5/01/26 46       202605 310-51300-35100                                 *            154.50
                         INFORMATION TECH MAY26
                 5/01/26 46       202605 310-51300-31300                                 *            416.67
                         DISSEMINATION SVC MAY26
                 5/01/26 46       202605 310-51300-42000                                 *             15.79
                         POSTAGE
                                                    GOVERNMENTAL MANAGEMENT SERVICES-CF                            4,123.29 000114
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 6/17/26 00001   6/01/26 47       202606 310-51300-34000                                 *          3,433.33
                         MANAGEMENT FEES JUN26
                 6/01/26 47       202606 310-51300-35200                                 *            103.00
                         WEBSITE ADMIN JUN26
                 6/01/26 47       202606 310-51300-35100                                 *            154.50
                         INFORMATION TECH JUN26
                 6/01/26 47       202606 310-51300-31300                                 *            416.67
                         DISSEMINATION SVC JUN26
                 6/01/26 47       202606 310-51300-51000                                 *               .15
                         OFFICE SUPPLIES
                 6/01/26 47       202606 310-51300-42000                                 *              1.36
                         POSTAGE
                 6/01/26 47       202606 310-51300-42500                                 *              2.85
                         COPIES
                                                    GOVERNMENTAL MANAGEMENT SERVICES-CF                            4,111.86 000115
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 6/17/26 00002   6/03/26 3758926  202604 310-51300-31500                                 *          1,043.50
                         ATTORNEY FEES
                                                    KUTAK ROCK LLP                                                 1,043.50 000116
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 6/17/26 00013   5/26/26 14945    202605 320-53900-47100                                 *          2,650.00
                         LANDSCAPE MAINT MAY26
                 6/03/26 15005    202606 320-53900-47100                                 *          2,650.00
                         LANDSCAPE MAINT JUN26
                                                    SUNSCAPE CONSULTING LANDSCAPE MAINT                            5,300.00 000117
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -

                                                                   TOTAL FOR BANK A             113,899.86

                                                  GECD GIR EAST CDD   HHENRY
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GIR East
Community Development District

Summary of Check Register

June 25, 2026 to July 30, 2026

Fund	Date	Check No.'s	Amount
General Fund			
	7/14/26	118-120	$ 7,831.00
		Total Amount	**$ 7,831.00**

*** CHECK DATES 06/25/2026 - 07/30/2026 *** GIR EAST - GENERAL FUND
BANK A GENERAL FUND-TRUIST

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
7/14/26	00001	7/01/26	48	202607	310-51300-34000		*	3,433.33		
			MANAGEMENT FEES JUL26							
		7/01/26	48	202607	310-51300-35200		*	103.00		
			WEBSITE ADMIN JUL26							
		7/01/26	48	202607	310-51300-35100		*	154.50		
			INFORMATION TECH JUL26							
		7/01/26	48	202607	310-51300-31300		*	416.67		
			DISSEMINATION SVC JUL26							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			4,107.50	000118
7/14/26	00002	7/06/26	3773798	202605	310-51300-31500		*	1,073.50		
			ATTORNEY FEES							
						KUTAK ROCK LLP			1,073.50	000119
7/14/26	00013	7/07/26	15110	202607	320-53900-47100		*	2,650.00		
			LANDSCAPE MAINT JULY26							
						SUNSCAPE CONSULTING LANDSCAPE MAINT			2,650.00	000120

TOTAL FOR BANK A 7,831.00

TOTAL FOR REGISTER 7,831.00

SECTION 2

GIR East

Community Development District

Unaudited Financial Reporting

June 30, 2026

Table of Contents

GIR East

Community Development District

Combined Balance Sheet

June 30, 2026

	General Fund		Series 2025 Debt Service Fund		Series 2025 Capital Project Fund		Capital Projects Fund		Total Governmental Funds
Assets:									
Cash:									
Operating Account	$	521,666	$	-	$	-	$	-	$	521,666
Due from Developer		-		-		-		-		-
Due from General Fund		-		170,683		-		-		170,683
Series 2025:									
Reserve		-		653,994		-		-		653,994
Revenue		-		207,348		-		-		207,348
Acquisition & Construction		-		-		3,590,369		-		3,590,369
Cost of Issuance		-		-		-		-		-
Total Assets	**$**	**521,666**	**$**	**1,032,025**	**$**	**3,590,369**	**$**	**-**	**$**	**5,144,060**
Liabilities:									
Accounts Payable	$	1,074	$	-	$	-	$	-	$	1,074
FICA Payable		61		-		-		-		61
Due to Debt Service		170,683		-		-		-		170,683
Total Liabilites	**$**	**171,817**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**171,817**
Fund Balance:									
Nonspendable:									
Deposits and Prepaid Items	$	-	$	-	$	-	$	-	$	-
Assigned:									
Capital Projects Fund		-		-		3,590,369		-		3,590,369
Debt Service Fund		-		1,032,025		-		-		1,032,025
Unassigned		349,849		-		-		-		349,849
Total Fund Balances	**$**	**349,849**	**$**	**1,032,025**	**$**	**3,590,369**	**$**	**-**	**$**	**4,972,242**
Total Liabilities & Fund Balance	$	521,666	$	1,032,025	$	3,590,369	$	-	$	5,144,060

GIR East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Operations and Maintenance Assessments	$ 469,586	$ 469,586	413,844	$ (55,742)
Developer Contributions	-	-	14,624	14,624
Interest Income	-	-	4,684	4,684
Total Revenues	**$ 469,586**	**$ 469,586**	**$ 433,152**	**$ (36,434)**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 9,000	1,000	$ 8,000
FICA Expenditures	918	689	77	612
Engineering	15,000	11,250	-	11,250
Attorney	25,000	18,750	16,640	2,110
Annual Audit	3,600	3,600	5,600	(2,000)
Assessment Administration	5,000	5,000	5,000	-
Arbitrage	450	338	-	338
Dissemination	5,000	5,000	4,625	375
Trustee Fees	4,500	4,500	4,246	254
Management Fees	41,200	30,900	30,900	0
Information Technology	1,854	1,391	1,391	-
Website Maintenance	1,236	927	927	-
Telephone	300	225	-	225
Postage & Delivery	1,000	750	21	729
Insurance	6,350	6,350	5,512	838
Printing & Binding	1,000	750	22	728
Legal Advertising	15,000	11,250	1,800	9,450
Other Current Charges	5,000	3,750	398	3,352
Office Supplies	625	469	0	468
Travel Per Diem	660	495	-	495
Dues, Licenses & Subscriptions	175	175	175	-
Administrative Expenditures	**$ 145,868**	**$ 115,557**	**$ 78,333**	**$ 37,224**
Field Operations				
Property Insurance	$ 7,500	$ 5,625	-	$ 5,625
Field Management	7,500	5,625	-	5,625
Landscape Maintenancce	180,490	135,368	5,300	130,068
Landscape Replacement and Enhancements	5,000	3,750	-	3,750
Lake Maintenance	10,428	7,821	-	7,821
Streetlights	87,100	65,325	-	65,325
Electric	2,500	1,875	-	1,875
Water & Sewer	10,000	7,500	-	7,500
Irrigation Repairs	2,500	1,875	-	1,875
General Repairs & Maintenance	5,000	3,750	-	3,750
Field Contingency	4,950	3,713	-	3,713
Dog Waste Stations	750	563	-	563
Field Expenditures	**$ 323,718**	**$ 242,789**	**$ 5,300**	**$ 237,489**
Total Expenditures	**$ 469,586**	**$ 358,346**	**$ 83,633**	**$ 274,713**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 349,519	
Fund Balance - Beginning	$ -		$ 329	
Fund Balance - Ending	$ -		$ 349,849	

GIR East

Community Development District

Debt Service Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments - Direct	$ 1,307,988	$ 1,307,988	1,129,949	$ (178,039)
Interest	2,500	1,875	30,031	28,156
Total Revenues	**$ 1,310,488**	**$ 1,309,863**	**$ 1,159,980**	**$ (149,883)**
Expenditures:				
Interest - 11/1	$ 666,887	$ 666,887	666,887	$ -
Principal - 5/1	285,000	285,000	285,000	-
Interest - 5/1	512,990	512,990	512,990	-
Total Expenditures	**$ 1,464,877**	**$ 1,464,877**	**$ 1,464,877**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ (154,389)		$ (304,897)	
Net Change in Fund Balance	**$ (154,389)**		**$ (304,897)**	
Fund Balance - Beginning	**$ 1,336,093**		**$ 1,336,922**	
Fund Balance - Ending	**$ 1,181,704**		**$ 1,032,025**	

GIR East

Community Development District

Capital Projects Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Interest	$ -	$ -	$ 472,168	$ 472,168
Total Revenues	**$ -**	**$ -**	**$ 472,168**	**$ 472,168**
Expenditures:				
Capital Outlay	$ -	$ -	$ 15,391,197	$ (15,391,197)
Total Expenditures	**$ -**	**$ -**	**$ 15,391,197**	**$ (15,391,197)**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (14,919,030)	
Net Change in Fund Balance	**$ -**		**$ (14,919,030)**	
Fund Balance - Beginning	**$ -**		**$ 18,509,399**	
Fund Balance - Ending	**$ -**		**$ 3,590,369**	

GIR East

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Developer Advancements	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
General & Administrative:				
Capital Outlay - COI	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
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:													
Operations and Maintenance Assessments	$ 123,312	$ -	$ 39,755	$ 33,300	$ 119,959	$ 35,863	$ -	$ 61,656	$ -	$ -	$ -	$ -	$ 413,844
Developer Contributions	14,624	-	-	-	-	-	-	-	-	-	-	-	14,624
Interest Income	-	-	0	225	524	1,261	883	917	872	-	-	-	4,684
Total Revenues	**$ 137,936**	**$ -**	**$ 39,755**	**$ 33,525**	**$ 120,484**	**$ 37,124**	**$ 883**	**$ 62,573**	**$ 872**	**$ -**	**$ -**	**$ -**	**$ 433,153**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ 200	$ 200	$ -	$ -	$ 400	$ -	$ -	$ -	$ -	$ -	$ -	$ 800
FICA Expenditures	-	15	15	-	-	31	-	-	-	-	-	-	61
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
Attorney	2,476	1,009	324	628	1,235	8,852	1,044	-	-	-	-	-	15,566
Annual Audit	-	-	-	-	5,600	-	-	-	-	-	-	-	5,600
Assessment Administration	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Arbitrage	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination	1,708	-	417	417	417	417	417	417	417	-	-	-	4,625
Trustee Fees	-	-	-	-	-	4,246	-	-	-	-	-	-	4,246
Management Fees	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	-	-	-	30,900
Information Technology	155	155	155	155	155	155	155	155	155	-	-	-	1,391
Website Maintenance	103	103	103	103	103	103	103	103	103	-	-	-	927
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	3	-	1	-	-	-	-	16	1	-	-	-	21
Insurance	5,512	-	-	-	-	-	-	-	-	-	-	-	5,512
Printing & Binding	3	-	8	3	-	-	5	-	3	-	-	-	22
Legal Advertising	699	302	-	-	266	266	266	-	-	-	-	-	1,800
Other Current Charges	28	31	-	65	65	64	40	39	65	-	-	-	398
Office Supplies	0	-	-	-	-	-	-	-	0	-	-	-	0
Travel Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, Licenses & Subscriptions	-	175	-	-	-	-	-	-	-	-	-	-	175
Total Administrative	**$ 19,121**	**$ 5,423**	**$ 4,655**	**$ 4,803**	**$ 11,274**	**$ 17,966**	**$ 5,462**	**$ 4,162**	**$ 4,177**	**$ -**	**$ -**	**$ -**	**$ 77,044**
Field Operations													
Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Field Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Maintenancce	-	-	-	-	-	-	-	2,650	2,650	-	-	-	5,300
Landscape Replacement and Enhancements	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Streetlights	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
General Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Field Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Dog Waste Stations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Field	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,650**	**$ 2,650**	**$ -**	**$ -**	**$ -**	**$ 5,300**
Total Expenditures	**$ 19,121**	**$ 5,423**	**$ 4,655**	**$ 4,803**	**$ 11,274**	**$ 17,966**	**$ 5,462**	**$ 6,812**	**$ 6,827**	**$ -**	**$ -**	**$ -**	**$ 82,344**
Excess Revenues (Expenditures)	$ 118,815	$ (5,423)	$ 35,100	$ 28,722	$ 109,210	$ 19,158	$ (4,579)	$ 55,761	$ (5,955)	$ -	$ -	$ -	$ 350,808

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
Less: Mandatory Principal Payment 5/1/26	($285,000)
Current Bonds Outstanding	$19,125,000

GIR East

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

DIRECT BILL ASSESSMENTS

WS-GIR, LLC						
2026-01			Net Assessments	$ 389,540.80	$ 133,198.14	$ 256,342.65
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2025
10/31/25	10/1/25	WIRE	$ 194,770.40	$ 194,770.40	$ 66,599.07	$ 128,171.33
1/30/26	2/1/26	WIRE	$ 97,385.20	$ 97,385.20	$ 33,299.54	$ 64,085.66
5/6/26	5/1/26	WIRE	$ 97,385.20	$ 97,385.20	$ 33,299.54	$ 64,085.66
			$ 389,540.80	**$ 389,540.80**	**$ 133,198.15**	**$ 256,342.65**

Lennar Homes LLC						
2026-02			Net Assessments	$ 452,916.32	$ 113,426.04	$ 339,490.27
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2025
10/1/25	10/1/25	WIRE	$ 226,458.16	$ 226,458.16	$ 56,713.02	$ 169,745.14
2/3/26	2/1/26	2619462	$ 113,229.08	$ 113,229.08	$ 28,356.51	$ 84,872.57
5/5/26	5/1/26	2679056	$ 113,229.08	$ 113,229.08	$ 28,356.51	$ 84,872.57
			$ 452,916.32	**$ 452,916.32**	**$ 113,426.04**	**$ 339,490.28**

DFC Waterlin LLC						
2026-03			Net Assessments	$ 569,838.71	$ 143,450.92	$ 426,387.78
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2025
2/1/26	10/1/25	1-00228194	$ 284,919.35	$ 284,919.35	$ 71,725.46	$ 213,193.89
3/12/26	2/1/26	1-00228781	$ 142,459.68	$ 142,459.68	$ 35,862.73	$ 106,596.95
	5/1/26		$ 142,459.68	$ -	$ -	$ -
			$ 569,838.71	**$ 427,379.03**	**$ 107,588.19**	**$ 319,790.84**

Perry Homes of Florida LLC						
2026-04			Net Assessments	$ 365,276.24	$ 79,509.43	$ 285,766.81
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2025
12/11/25	10/1/25	WIRE	$ 182,638.12	$ 182,638.13	$ 39,754.72	$ 142,883.41
2/19/26	2/1/26	WIRE	$ 91,319.06	$ 91,319.06	$ 19,877.36	$ 71,441.70
			$ 91,319.06	$ -	$ -	$ -
			$ 365,276.24	**$ 273,957.19**	**$ 59,632.08**	**$ 214,325.11**

Total Received	$ 413,844.46	$ 1,129,948.88

SECTION 3

NOTICE OF MEETINGS
GIR EAST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027

As required by Chapter 190 Florida Statutes, notice is being given that the Board of Supervisors of the **GIR East Community Development District** does not meet on a regular basis but will separately publish notice of meetings at least seven days prior to each Board meeting to include the date, time and location of said meetings. Meetings may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings 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