MINUTES OF MEETING

EVEREST GMR COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' AND SHADE MEETING
Wednesday, May 13, 2026, at 11:00 a.m.
8298 W Irlo Bronson Memorial Hwy,
Kissimmee, FL 34747

Board Members present at roll call:

David Portwood Sr.	Chairperson
David Reed	Vice Chairperson
Noelle Morzan	Assistant Secretary

Also Present:

Jane Gaarlandt	PFM Management Services LLC	
Kwame Jackson	PFM Management Services LLC	
Jonathan Johnson	Kutak Rock LLP	
Daniel Langley	Fishback Dominick LLP	
Tom Callan	Davenport Consulting	
Robin Trudeau	Court Reporter	
Eliza Sweeney	Gray-Robinson	(via phone)

FIRST ORDER OF BUSINESS — **Administrative Matters**

Call to Order to Confirm Quorum

Ms. Gaarlandt called the meeting to order at approximately 11:09 a.m. The Board Members, District staff and audience in attendance are outlined above.

SECOND ORDER OF BUSINESS — **Public Comment Period**

There were no public comments at this time.

THIRD ORDER OF BUSINESS — **Attorney-Client Session Meeting Discussion on Ongoing Litigation**

The attorney-client session, which is closed to the public, will be held to discuss ongoing litigation entitled Everest GMR Community Development District v. WBA Portfolio Owner, et al., Osceola County Circuit Court Case No. 2024-CA-003324ED. This meeting is being held pursuant to Section 286.011(8), Florida Statutes, and will be confined to discussion of settlement negotiations and strategy related to litigation expenditures. The following persons are anticipated to be in attendance: Jonathan Johnson, David Portwood Sr., Noelle Morzan, Sean Palmer, Raquel Marte-Lluberes, David Reed, Jane Gaarlandt, Kwame

Jackson, Thomas Callan, Dan Langley, and a court reporter. The attorney-client session, which is expected to last 45 minutes, will be opened during the public meeting, at which time the individuals identified above will meet in private. The attorney-client session shall be recorded by the court reporter and made part of the public record upon conclusion of the litigation. The board will reconvene the regular public meeting at the conclusion of the attorney-client session.

The meeting was closed to the public at 11:12 a.m.

The meeting was reopened to the public at 11:56 a.m.

FOURTH ORDER OF BUSINESS **Consideration of the Minutes of the April 8, 2026, Board of Supervisors' Meeting**

The meeting reconvened at 11:58 a.m. and quorum was established.

The Board reviewed the minutes.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board approved the Minutes of the April 8, 2026, Board of Supervisors' Meeting.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-02, Designating a Date, Time and Location for the 2026 Landowners' Election Meeting**

Ms. Gaarlandt noted the recommended date for the Landowners' Election Meeting is November 18, 2026, at 11:00 a.m., at the current location. It was noted the Board members do not have to be present at this meeting, only the Landowners and Proxy. Seat 1, currently held by Mr. Portwood, Seat 2, currently held by Ms. Morzan, and Seat 3, currently held by Mr. Palmer will be up at the Landowners' Election.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board approved Resolution 2026-02, Designating a Date, Time, and Location for the 2026 Landowners' Election Meeting.

SIXTH ORDER OF BUSINESS **Review of Letter from Supervisor of Elections, Osceola County**

Ms. Gaarlandt noted that as of April 15, 2026, there are zero registered voters within the District.

No action was required.

SEVENTH ORDER OF BUSINESS **Consideration of Resolution 2026-03, Approving Fiscal Year 2026-2027 Proposed Budget and Setting a Public Hearing Date**

Ms. Gaarlandt noted the recommended date for the public hearing is is August 12, 2026, at 11:00 a.m., at the current location. This would coincide with the regularly scheduled meeting.

The Board reviewed the budget. It was noted the budget is Developer funded and consistent with the Current year.

There was brief discussion regarding the litigation costs. It was noted that is covered by separate funding.

Ms. Gaarlandt noted the once the preliminary budget is approved, it can be decreased, but it cannot be increased.

There was brief discussion regarding the costs of ongoing maintenance items.

Mr. Jackson noted there was an increase in insurance costs.

There was brief discussion regarding the amount of stormwater management facilities. District Management will follow up with the District Engineer for clarification.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board approved Resolution 2026-03, Approving Fiscal Year 2026-2027 Proposed Budget and Setting a Public Hearing Date for August 12, 2026, at 11:00 a.m., at 8298 Irlo Bronson Memorial Hwy., Kissimmee, FL 34747.

EIGHTH ORDER OF BUSINESS **Consideration of Resolution 2026-04, Setting Public Hearing Date on Rules of Procedure**

Ms. Gaarlandt noted the recommended date is August 12, 2026, at 11:00 a.m., at the current location. This would coincide with the regularly scheduled meeting.

Mr. Johnson noted this is for statutory updates. It was noted that a red line document will be included for Board review within the agenda packet.

ON MOTION by Mr. Reed, seconded by Mr. Portwood, with all in favor, the Board approved Resolution 2026-04, Setting a Public Hearing Date on Rules of Procedure, with a date of August 12, 2026, at 11:00 a.m., at 8298 Irlo Bronson Memorial Hwy., Kissimmee, FL 34747.

NINTH ORDER OF BUSINESS **Ratification of Funding Request Nos. 109 – 110**

The Board reviewed the funding requests.

Ms. Gaarlandt noted these are for general District expenses.

ON MOTION by Mr. Reed, seconded by Mr. Portwood, with all in favor, the Board ratified Funding Request Nos. 109-110.

SIXTH ORDER OF BUSINESS **Ratification of Requisition Nos. 127 & 129 – 132 Paid Through Bond Funds**

The Board reviewed the requisitions.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board ratified Requisition Nos. 127 and 129-132 Paid through Bond Funds.

SEVENTH ORDER OF BUSINESS **Review of Monthly Financials**

The Board reviewed the financials.

It was noted the April monthly spreadsheet will be sent to the Chair when completed.

No action was required.

EIGHTH ORDER OF BUSINESS **Staff Reports**

District Counsel – No report.

District Engineer – Not present.

District Manager – Ms. Gaarlandt noted an Auditor Selection Committee will follow the Board meeting. The recommendation is to seat the Board as the Auditor Selection Committee.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board appointed the Board to the Auditor Selection Committee.

Ms. Gaarlandt noted the next meeting is scheduled for June 10, 2026. She reminded the Board that the Form 1 is due July 1 and the annual Ethics Training is due December 31.

NINTH ORDER OF BUSINESS **Supervisor Requests and Audience Comments**

There were no further requests or comments at this time.

TENTH ORDER OF BUSINESS **Adjournment**

There was no further business to discuss.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the May 13, 2026, Board of Supervisors' Meeting for the Everest GMR Community Development District was adjourned at approximately 12:15 p.m.

Secretary / Assistant Secretary

Chairman / Vice Chairman