

MINUTES OF MEETING

**EVEREST GMR COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' AND SHADE MEETING**

Wednesday, August 12, 2026, at 11:00 a.m.

**8298 W Irlo Bronson Memorial Hwy,
Kissimmee, FL 34747**

Board Members present at roll call:

David Portwood Sr.	Committee Member
David Reed	Committee Member
Noelle Morzan	Committee Member

Also Present:

Jane Gaarlandt	PFM Management Services LLC	
Kwame Jackson	PFM Management Services LLC	(via phone)
Ashley Quiros	PFM Management Services LLC	(via phone)
Verona Griffith	PFM Financial Advisors	(via phone)
Michelle Rigoni	Kutak Rock LLP	(via phone)
Jordan Draper	Kimley-Horn	(via phone)
Anna Orozco	Gray Robinson	(via phone)

FIRST ORDER OF BUSINESS

Administrative Matters

Call to Order to Confirm Quorum

Ms. Gaarlandt called the meeting to order at 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

Consideration of Minutes:

- a. May 13, 2026, Board of Supervisors' and Shade Meeting
- b. May 13, 2026, Auditor Selection Committee Meeting

The Board reviewed the Minutes.

ON MOTION by Mr. Reed, seconded by Mr. Portwood, with all in favor, the Board approved Resolution 2026-05, Setting a Regular Meeting Schedule for Fiscal Year 2026-2027.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2026-05,
Setting a Regular Meeting Schedule
for Fiscal Year 2026-2027**

Ms. Gaarlandt reviewed the dates.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board approved Resolution 2026-05, Setting a Regular Meeting Schedule for Fiscal Year 2026-2027.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2026-06,
Adopting Goals, Objectives,
Performance, Measures and
Standards for Fiscal Year 2026-2027**

Ms. Gaarlandt noted there have been no changes made to the District's current Goals and Objectives.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board approved Resolution 2026-06, Adopting Goals, Objectives, Performance, Measures and Standards for Fiscal Year 2026-2027.

SIXTH ORDER OF BUSINESS

**Public Hearing on the Adoption of the
District's Fiscal Year 2026-2027 O&M
Budget**

- a. Public Comments and Testimony
- b. Board Comments
- c. Consideration of Resolution 2026-07, Adopting Fiscal Year 2026-2027 Budget and Appropriating Funds

Ms. Gaarlandt noted the meeting was noticed in accordance with statutory requirements.

Ms. Gaarlandt requested a motion to open the public hearing.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board opened the Public Hearing.

There were no public comments.

ON MOTION by Mr. Portwood, seconded by Mr. Morzan with all in favor, the Board closed the Public Hearing.

Ms. Griffith noted there have been no changes made to the budget since the preliminary budget was presented to the Board.

Mr. Reed expressed concern about the mention of 14 storm water management facilities when there are only two ponds.

Ms. Griffith noted the typo and agreed to correct it. Mr. Draper confirmed there should only be two storm water management facilities.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board approved Resolution 2026-07, Adopting Fiscal Year 2026-20287 Budget and Appropriating Funds.

SEVENTH ORDER OF BUSINESS

Consideration of Fiscal Year 2026-2027 Budget Funding Agreement

Ms. Gaarlandt noted the O&M budget is funded by the Developer and is on an as expensed basis.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board approved Consideration of Fiscal Year 2026-2027 Budget Funding Agreement.

EIGHTH ORDER OF BUSINESS

Public Hearing on the Adoption of the District's Fiscal Year 2026-2027 O&M Budget

- a. Public Comments and Testimony
- b. Board Comments
- c. Consideration of Resolution 2026-08, Adopting Revised Rules of Procedure.

Ms. Gaarlandt noted the meeting was noticed in accordance with statutory requirements.

Ms. Gaarlandt requested a motion to open the public hearing.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board opened the Public Hearing.

There were no public comments.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board closed the Public Hearing.

Ms. Rigoni provided an overview of the changes to Rules of Procedure.

There was discussion amongst the Board regarding the Rules of Procedure.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board approved Resolution 2026-08, Adopting Revised Rules of Procedure.

NINTH ORDER OF BUSINESS

Consideration of Recommendation of the Auditor Selection Committee

Ms. Gaarlandt noted that Auditor Selection Committee accepted the recommended rankings and requested the Board to accept the rankings.

The Board reviewed the Suggested Rankings:

1. Grau – 97.6%
2. Richie Tandoc PA – 95%
3. Carr, Riggs & Ingram – 94%
4. McIntosh CPA – 88.7%
5. Berger, Toombs, Elam, Gaines & Frank – 81.6%

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board accepted the Recommendation of the Auditor Selection Committee.

TENTH ORDER OF BUSINESS

**Review and Acceptance of Fiscal Year
2025 Audit Report**

The Board deferred.

ELEVENTH ORDER OF BUSINESS

**Ratification of Funding Requests No.
111 - 116**

The Board reviewed the funding requests.

ON MOTION by Mr. Portwood, seconded by Mr. Reed, with all in favor, the Board Ratified Funding Request No. 111 – 116.

TWELFTH ORDER OF BUSINESS

**Ratification of Requisition Nos. 113-
138 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. 113-138 Paid Through Bond Funds.

THIRTEENTH ORDER OF BUSINESS

Review of Monthly Financials

The Board reviewed the financials.

No action was required.

FOURTEENTH ORDER OF BUSINESS

Staff Reports

District Counsel – No report.

District Engineer – Not present.

District Manager – Ms. Gaarlandt noted the next meeting is scheduled for September 9, 2026.

FIFTEENTH ORDER OF BUSINESS

**Supervisor Requests and Audience
Comments**

There were no requests or comments at this time.

SIXTEENTH ORDER OF BUSINESS

Adjournment

There was no further business to discuss.

ON MOTION by Mr. Portwood, seconded by Ms. Morzan, with all in favor, the August 12, 2026, Board of Supervisors' Meeting for the Everest GMR Community Development District was adjourned at approximately 11:37 a.m.


Secretary / Assistant Secretary


Chairman / Vice Chairman