Reunion East Community Development District

Agenda

February 13, 2020



### **Reunion East** Community Development District

219 E. Livingston Street, Orlando FL, 32801 Phone: 407-841-5524 – Fax: 407-839-1526

February 6, 2020

Board of Supervisors Reunion East Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Reunion East Community Development District will be held Thursday, February 13, 2020 at 1:00 p.m. at the <u>Reunion Grande, Osceola</u> <u>Room, 7593 Gathering Drive, Reunion, FL</u>. PLEASE NOTE THE LOCATION OF THE MEETING. Following is the advance agenda for the meeting:

- 1. Roll Call
- 2. Public Comment Period
- 3. Approval of the Minutes of the January 9, 2020 Meeting
- 4. Public Hearing
  - A. Consideration of Resolution 2020-05 Establishing a Fee Schedule for the Utilization of the Community Amenity Facilities
- 5. Consideration of Data Sharing and Usage Agreement with the Osceola County Property Appraiser
- 6. Consideration of Towing Enforcement Agreement with Reunion Resort & Club of Orlando Master Association
- 7. Consideration of Agreement with Towing Company Related to Towing Enforcement
- 8. Discussion Items
  - A. Reunion East Irrigation System
  - B. Procedures for Towing Warnings and Towing
- 9. Staff Reports
  - A. Attorney
    - i. Update on Auditing Requirements
  - B. Engineer
  - C. District Manager's Report
    - i. Action Items Lists
    - ii. Approval of Check Register
    - iii. Balance Sheet and Income Statement
    - iv. Status of Direct Bill Assessments
- 10. Other Business
- 11. Supervisor's Requests
- 12. Next Meeting Date
- 13. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of the minutes of the January 9, 2020 meeting. The minutes are enclosed for your review.

The fourth order of business opens the public hearing. Section A is the consideration of Resolution 2020-05 establishing a fee schedule for the utilization for the community amenity facilities.

The fifth order of business is the consideration of the Data Sharing and Usage Agreement with the Osceola County Property Appraiser. A copy of the agreement is enclosed for your review.

The sixth order of business is the consideration of the towing enforcement agreement with the Reunion Resort & Club of Orlando Master Association. A copy of the agreement will be provided under separate cover.

The seventh order of business is the consideration of the agreement with the towing company related to the towing enforcement. A copy of the agreement will be provided under separate cover.

The eighth order of business are the discussion items. These are both open discussion items an no back-up material is available.

The ninth order of business is Staff Reports. Section 1 of the Attorney's Report is the presentation of Chapter 2019-15 (SB 7014) regarding the updated auditing requirements. A copy of the chapter is enclosed for your review. Section 1 of the District Manager's Report is the presentation and discussion of the action items lists. Copies of the lists are enclosed for your review. Section 2 includes the check register for approval and Section 3 includes the balance sheet and income statement for your review. Section 4 is the discussion of the status of the direct bill assessment collections. A table with the direct bill information is enclosed for your review.

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

Sincerely,

2777

George S. Flint District Manager

Cc: Jan Carpenter, District Counsel Steve Boyd, District Engineer

Enclosures

### MINUTES

#### MINUTES OF MEETING REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Reunion East Community Development District was held on Thursday, January 9, 2020 at 1:00 p.m. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.

Present and constituting a quorum were:

Mark Greenstein	Chairman
Don Harding	Vice Chairman
Trudy Hobbs	Assistant Secretary
Steven Goldstein	Assistant Secretary
Also present were:	

District Manager Governmental Management Services District Counsel District Engineer Field Manager CWS Security Yellowstone Landscape

#### FIRST ORDER OF BUSINESS

George Flint

Tricia Adams

Steve Boyd

Rob Stultz

Alan Scheerer

Victor Vargas

Andrew d'Adesky

**Roll Call** 

Mr. Flint called the meeting to order and called the roll. A quorum was present.

#### SECOND ORDER OF BUSINESS

Mr. Flint: This is an opportunity for any members of the public to provide comments on anything on the agenda that you would like to bring to the Board's attention. If there are any comments, please state your name and address and try to limit your comments to three minutes. Are there any public comments? Hearing none,

#### THIRD ORDER OF BUSINESS

### Approval of the Minutes of the December 12, 2019 and December 19, 2019 Meetings

Mr. Flint: Are there any additions, deletions, or corrections to the December 12, 2019 minutes? I understand at the December 19<sup>th</sup>, we may have struggled on identifying some people, but the content is fairly accurate. We could either defer approval of those minutes and if anyone

#### **Public Comment Period**

has any corrections, they can provide those, and we can bring back a revised set of minutes or go through the changes at the meeting today. It's up to the Board.

Mr. Greenstein: Hopefully, within five minutes, we can make those corrections. The quicker we approve them, the quicker we can get them posted.

Mr. Flint: We can deal with the December 12<sup>th</sup> minutes. Were there any comments or corrections?

Mr. Harding: I think there are errors as far who said what, but it covers what was in the meeting and it probably doesn't make any difference.

On MOTION by Mr. Harding seconded by Mr. Goldstein with all in favor the minutes of the December 12, 2019 meeting were approved as presented.

Mr. Flint: That brings us to the December 19, 2019 minutes.

Mr. Harding: There was a lot of confusion between Residents Richard Cowling and Jeffrey Pyle, especially on Page 15. On the top of the page, Mr. Pyle should be Mr. Cowling.

Mr. Flint: What about at the bottom?

Mr. Harding: Yes.

Mr. Greenstein: The real Jeff Pyle was recorded on Page 4 which was fine, but the confusion starts on Page 6. Mr. Cowling was the gentleman who lived in Carriage Pointe.

Mr. Flint: When he introduced himself, I thought he said Dowling, but it is "Cowling."

Mr. Greenstein: I don't know.

Mr. Goldstein: It says Cowling.

Mr. Flint: He's the gentleman who said that they were a stepchild and ignored.

Mr. Greenstein: Exactly. On Page 7 after Mr. Feely speaks, after my thank you, it refers to Chris Downing. I'm pretty sure its Dowling because the first person from Carriage Pointe spoke quickly and then he was finished and then came Mr. Feely. I think this is Chris Dowling.

Mr. Harding: It is Dowling. In both places.

Mr. Flint: How about at the top of Page 8?

Mr. Greenstein: At the top of Page 8, Mr. Dowling was speaking, not Mr. Pyle.

Mr. Harding: Yes, throughout that entire conversation. We had to tell him his time was up. He thought the time had to do with the number of properties.

Mr. Greenstein: So all of the Pyles on Page 8 should be changed to Dowling.

Mr. Flint: Got it.

Mr. Harding: On Page 13, I don't recall your comments about a rule not being in the books anymore. I don't remember him even knowing that HOA rule.

Mr. Flint: That was Mark.

Mr. Harding: That was Mark who said that. I'm not sure I was the one who said, "Mr. Harding: It's not in the books anymore."

Mr. Flint: I thought Mark said that.

Mr. Greenstein: I wasn't sure.

Mr. Goldstein: I think I said that.

Mr. Greenstein: So change Mr. Harding to Mr. Goldstein.

Mr. Flint: At the top of Page 14, is that Mr. Goldstein also?

Mr. Greenstein: Yes. We also have to think about the three-minute rule.

Mr. Flint: Is Oconne Street spelled correctly?

Mr. Harding: No. Its Oconee Street.

Mr. Flint: So we will make these revisions and make sure that the version in the agenda is revised to reflect this.

On MOTION by Mr. Greenstein seconded by Mr. Goldstein with all in favor the minutes of the December 19, 2019 meeting were approved as amended.

Mr. Greenstein: Thank you for putting up with us on an administrative task.

Mr. Flint: Sorry we didn't do better.

#### FOURTH ORDER OF BUSINESS

#### **Review of RFP for Landscape Maintenance Services and Authorization** to Issue

Mr. Flint: The Board talked about this at the last meeting and directed us to prepare the Request for Proposals (RFP). We indicated that we would bring it back at this meeting for approval. The RFP we prepared is jointly between Reunion East and Reunion West. The scope of work is consistent with what was used when we bid it the last time, as well as what is in your current contract with Yellowstone. We removed the section and references to the maintenance facility in the last bid process, but it is important that we include it in this bidding process because there is going to be joint use of that maintenance facility and a shared cost. There is actually still a reference to the exhibit in the contract, but we have taken the proposed Lease Agreement out of there and any references to that. So we are bidding it under the assumption that we won't be

providing a facility for them to operate out of; however, that issue is still in flux. We may or may not. If we get more clarity on that during the time we are bidding it, we can always issue an addendum to revise this document or it can be dealt with afterwards. I think there is a proposed timeline. Isn't there, Tricia?

Ms. Adams: Yes.

Mr. Harding: I'm just curious. How are they going to bid if they don't know they are going to have their equipment?

Mr. Flint: Most landscape contractors trailer in their equipment.

Mr. d'Adesky: This is one of the few communities that provides onsite storage.

Mr. Boyd: I believe they already have a facility on the property in the back for their equipment.

Mr. Flint: Yes. That might give them some advantage from a cost perspective when they are bidding.

Mr. Harding: Have you spoken with Mr. Bagley at all about the building?

Mr. Flint: No.

Mr. d'Adesky: I think we should finish this first and then speak to Mr. Bagley.

Mr. Boyd: That's fine. I drove recently through the resort today and he's going to release

it.

Mr. d'Adesky: That would be peachy.

Mr. Boyd: I haven't seen anything in writing.

Mr. Flint: I haven't heard from him.

Mr. Harding: I was just curious.

Mr. Flint: At least from a bidding perspective, the respondents have to assume that they are not going to be provided with a storage facility and either trailer their equipment in or secure their own facility.

Mr. Harding: Okay.

Mr. Flint: Then if we have a facility to provide, we can renegotiate the contract to remove that cost.

Mr. Harding: If a facility is provided, their costs might be lower.

Mr. d'Adesky: When we put out the bid, we have to be very specific regarding the rates and what's expected in the scope.

Mr. Greenstein: It would be adjusted as necessary, but for bidding purposes, we should say there is no onsite facility.

Mr. Goldstein: By the way, I just received a text that the company doing the ponds have a facility here.

Mr. Flint: So they are welcome to bid like anybody else.

Mr. Goldstein: I'm just saying that obviously there is a facility on the property.

Mr. d'Adesky: They may have a competitive advantage.

Mr. Flint: So this will be a public bid, a sealed bid process that are proposing to issue at the end of the month. We would also proposing to have a mandatory pre-bid meeting on February 20<sup>th</sup> and then the bids would be due on March 2<sup>nd</sup>. That would give time before your March meeting to receive proposals and for us to reviewal and evaluate, so at the March meeting you could consider them and either take action or reject them or whatever you want to do.

Mr. Harding: We will probably need a pre-bid meeting. Will that be at your office?

Mr. Flint: It will be here, onsite. We are not going to do a drive through. It's incumbent upon the companies that are bidding to do their due diligence. We are going to ask them to contact us so they can get access to the property even though these are public roads. Typically we would want them to contact us so we could advise security when they were going to be onsite. We will have a pre-bid meeting here, provide maps, the bid document, go over the bidding requirements, go over the service area that they are going to be maintaining and answer questions. Because it's a mandatory bid, we may issue an addendum after the meeting, to make any adjustments to the document that may have come up during that meeting or restating or answering questions that we didn't answer in the pre-bid conference. If any of the bidders have questions, they are required to submit them in writing and then we will respond with an addendum, so everyone is on a level playing field. So any bidder who has a question, get the benefit of the question and the answer so everyone is working on the same information. That's pretty much it. I ask that the RFP be approved in substantial form, in case the Board has any questions on the document. To the extent we need to adjust any dates, we would still have the ability to do that.

> On MOTION by Mr. Harding seconded by Mr. Goldstein with all in favor the Request for Proposals for landscape maintenance services, was approved in substantial form and staff was authorized to issue.

FIFTH ORDER OF BUSINESS

#### Discussion of License Plate Capturing Cameras at Entry Gates

Mr. Flint: One of the Board Members asked that we have the discussion of installing cameras at entryways to capture license plates. I don't know if John had discussions with security on that.

Mr. Harding: The goal of that was to capture license plates of cars going through the gates or more specifically the gate on Excitement Drive. There was an issue that we were having with visibility on license plates at night. Currently, the cameras can't capture the plate fairly because of being in night vision mode; taillights flash the camera and borders it out. There were a couple of options that we recommend to remedy that. One of them is to install a tach camera. I'm not sure what the proper terminology is, but those run about \$1,000 just for the camera, but there is additional equipment that would need to be purchased, such as a separate port. Another solution that we looked at was preventing the current camera from going into night vision mode. We tested this last night. Having a light behind the camera, keeps it in daylight mode so we will be able to see the license plants a lot more clearly. That's probably the cheapest solution.

Mr. Goldstein: After we talked about doing that, I was thinking that the light doesn't have to always be on. You can install a motion sensor so when a car pulls up that light would come on.

Mr. Harding: Yes.

Mr. Goldstein: So we wouldn't have a bright light there all the time.

Mr. d'Adesky: We do have an issue in that the installation of cameras in order to protect the facility, is completely within the scope of the CDD's powers and abilities, but it kind of stretches the CDD's powers to be recording license plate numbers. We don't have any police powers or any ability to enforce that. The other issue is that the storage of that information becomes a public record if it's the CDDs. We have the responsibility to upkeep that, make it accessible and present it to the public at certain points, which also presents privacy concerns where certain individuals would be required to blank their license plate because we are not allowed to give away any identifying information. So we have to do some research based on changes in the law. We would have to do some research on who owns that car, if its somebody who is protected, for example the victim of a crime, a judge or former law enforcement agent. We wouldn't be able to give out their license plate number or anything else. Trying to do that research is often very difficult for us.

Mr. Harding: Don't we record the license plate? Mr. Flint: The solution is for the HOA to do it.

Mr. d'Adesky: There is a difference between a camera that is there and captures something incidentally, versus us saying that we are intentionally installing cameras for the purpose of capturing license plates. Do you understand the difference?

Mr. Goldstein: How about installing cameras so we can actually see the color of the car, the make and model?

Mr. Flint: Didn't the HOA pay for the cameras?

Mr. d'Adesky: That's where I am going with this. It should be an HOA matter. Make it the responsibility of the HOA. Then there is no issue at all.

Mr. Flint: If you are just installing lights, it sounds like it's a nominal expense and not a big deal.

Mr. d'Adesky: I don't think the HOA would object.

Mr. Harding: I have two options. My recommendation would be to light one because we can always leave the light on for safety reasons. I definitely recommend the light for safety and the cost as well.

Mr. Flint: Sounds good.

#### SIXTH ORDER OF BUSINESS Staff Reports

#### A. Attorney

Mr. Flint: Andrew?

Mr. d'Adesky: That's all I have. Obviously, we will work with George on any of the details that need to be hammered out for the implementation of the Towing Policy, but we have the legal requirements to consider.

Mr. Harding: Just as an aside, when you think about people violating a parking sign or even parking in a handicapped space, there's no reason why we couldn't have the County police do a little more surveillance and ticket people, prior to towing. They have done it before when people parked in the wrong direction.

Mr. d'Adesky: The issue, Don with the police, generally you can pay them. They will take your money and come in here, but what they do is their own prerogative. The police will not accept being directed. We had the same issue in Celebration.

Mr. Harding: I've contacted the Sheriff's Office because I'm the Neighborhood Watch Coordinator. They have come in at my request and ticketed people parked the wrong way.

Mr. d'Adesky: I think that's the way to go because it's free.

Mr. Flint: They can ticket people for parking the wrong way, blocking emergency vehicles, blocking sidewalks and parked in handicapped spaces. They are probably not going to enforce our Towing Policy, but we have a method for enforcement. They can do all of that now. It's just a matter of getting their attention. Even when you pay them, if they get a call like at ChampionsGate right across the interchange, ChampionsGate pays for enhanced enforcement, but they are thinly staffed on this side of the county. Every time there is a call, even if we are paying them, they don't quickly respond. So there are issues with that.

Mr. d'Adesky: We can do it that way.

Mr. Flint: Even though they are the county and state, they won't enforce our Parking Policy.

Mr. Harding: What was bothersome to some of the people in the audience during the public hearing, was that they got towed. Why would you park where it says, "*No Parking*" or park in a handicapped spot to begin with.

Mr. Flint: I agree.

Mr. Harding: That's what really bothers me.

Mr. Greenstein: Because they can.

Mr. d'Adesky: They have gotten away with it in the past.

Mr. Greenstein: That's why we have to enforce it.

Mr. Flint: So we will have a little more information under the District Manager's report on where we at with the implementation of the parking policies. Tricia can go over it or Alan. We have all been working on it.

#### B. Engineer

There being none, the next item followed.

#### C. District Manager's Report

#### i. Action Items List

Mr. Flint: On the action item list is the irrigation turnover, which has been on hold. I received an email from the Chair asking that we start thinking about how we are going to approach that issue with Kingwood, Toho and Water Management. So we may revisit that in the near future, as there will be some additional information coming on that. The allocation of the 532 costs have been on hold. The spine road/four-way-stop was installed. We held the hearing on the parking

and are in the process of implementation. We will get into that in a moment. The small retention pond has been cleaned up.

Mr. Scheerer: We have some additional detail work to do, but I'm working with Enviro Tree on that. You can definitely tell it's been cleaned up.

Mr. Flint: What is the update on the dog park and playground?

Mr. Scheerer: We originally had the dates slated for the 6<sup>th</sup> of this month; however, I received confirmation that it got held up in 911 addressing and is going to start on Monday. The playground is still in the permitting process. Staff submitted all documentation and Osceola County came back and said that they now want engineering drawings for the playground. So those have been submitted and we are waiting for a response. The dog park should start next week.

Mr. Flint: Was the crosswalk completed in front of the resort?

Mr. Scheerer: Yes.

Ms. Hobbs: Can I just go back to Number 3, which is the four-way stop sign? The stop sign on Spine Road as you come from the water park towards the main area, needs to be higher. Is that obstruction legal because you really can't see the sign?

Mr. Scheerer: That's why there's an advance warning sign at the stop signs. I asked that question to Fausnight and they said it's not an issue. I did reach out to Jimmy Willis, the Lighting Engineer for OUC to see what it would take to maybe push that streetlight back behind the cart path crossing. I don't have an answer to that right now. They couldn't put it in front of the streetlight because it would be well beyond the stop bar.

Ms. Hobbs: Okay.

Mr. Flint: Steve, if you wouldn't mind, please look at that before you leave.

Mr. Boyd: That's fine.

Ms. Hobbs: Connected to that, speed signs are not in the right place if you think about it. As you approach the stop sign, the speed register sign is right there. The same on the west side. I'm talking about the flashing speed signs.

Mr. Scheerer: Yes. As you come over the bridge, its directly over the bridge.

Ms. Hobbs: They should be in the other direction, as you are coming towards it.

Mr. Scheerer: We could probably relocate that further down because of the four-way-stop. That's a good point.

Ms. Hobbs: I know this is west side business, but again on the west side, the flashing speed signs are right after the stop sign now. You probably just need to move that.

Mr. Scheerer: We can readjust them. That's a good point. Thank you.

Mr. Greenstein: Thank you, Trudy.

Mr. Flint: Good input. Regarding the Parking and Towing Policy, Alan, who did you meet with?

Mr. Scheerer: John Cruz, Supervisor Goldstein and I drove the property on Monday, reviewing all of the locations for no parking. I believe at the last Resolution Meeting, it was suggested by Mr. Greenstein that at any cul-de-sac or dead ends, we should allow traffic to go with the flow of Corolla Court, because it's one way in and one way out. So you would be able to park as you come in and then the no parking would be on the opposite side of the road. We did the same thing with Titian Court and Gathering Court. It was suggested and I think everybody agreed that there would be no parking allowed in the cul-de-sac. That would allow vehicles, sanitation trucks or whoever to be able to turn around properly. This map was created based on the parking resolution map that was approved by the Board. Attached to that is a spreadsheet. The contractor quoted galvanized posts at \$190 per post. Tricia used a 3 inch round flat no base no finial decorative black post for \$325 per post installed. The ones that we just did at the pedestrian crossing are \$1,300 each. That comes with the fluted post and decorative base. As you know, all of the Reunion signs have a decorative backing as well. The sign attached to that has the Reunion logo with the gold finial.

Mr. d'Adesky: We are not required to follow those.

Mr. Harding: I think it doesn't make any sense. There isn't much difference between the galvanized steel and the plain black one. These people aren't going to say that we stuck those shiny metal poles everywhere.

Mr. Greenstein: Exactly. I think the smooth ones are reasonable.

Mr. Goldstein: I think that is a reasonable price. I don't think our signs have to have backs on them.

Mr. Flint: No.

Mr. Greenstein: If you noticed on the golf course, they really improved the signage by changing from the galvanized perforated pole to a white powder finished pole with a nice plastic sign. I don't know what it costs them, but it's a huge difference. Smooth black is the way to go.

Mr. Scheerer: Maybe round it up a little bit because as I said in the notes, we are going to have to get Fausnight out here to do an assessment on all of the signs on Oconee Street. The one on Oconee Street is only 425 linear feet, which would typically allow for just three signs, but because there is an alleyway dissecting that road, a sign saying, "Gathering Drive," should be placed at the alley facing in, one after the alley and one on Molona Street facing in with a dual arrow sign in between. So there are some placement issues, but this is pretty close based on the price.

Mr. Goldstein: Would \$25,000 cover it?

Mr. Harding: A not-to-exceed?

Mr. Scheerer: Yes.

Mr. Goldstein MOVED to approve a not-to-exceed amount of \$25,000 for Fausnight to provide 3-inch smooth black decorative posts and assess all of the signs on Oconee Street and Mr. Greenstein seconded the motion.

Mr. Harding: What would the sign say?

Mr. Scheerer: "No Parking at Any Time." Wherever the street starts and ends, you will have a sign that says, "No Parking at Any Time" with an arrow pointing in one direction and another.

Mr. Harding: That's what I wanted.

Mr. Scheerer: Every 150 feet, there will be another sign saying the exact same thing, but it will have an arrow pointing in both directions, indicating no parking here, no parking there and no parking in between.

Mr. Flint: On Gathering Drive, we may need to go a little more than 150 feet. There is nothing on that entire stretch.

Ms. Hobbs: Does the sign also say, "Tow Away Zone?"

Mr. Scheerer: We have to get with the towing company to find out where we need to put the towing signs. Also on Gathering Drive, I know that John is not here today, but as you are coming from Excitement Drive going towards your house and Gathering Drive, you have a couple of places where the road narrows. There is basically no parking and then it bumps back out and goes down and narrows again. The \$25,000 would also cover highlighting those bump outs in yellow with no parking, because I have seen some people parking there in the past. Like George said, we can minimize the amount of signs that we need on Gathering Drive because those are going to be on the golf course side.

Mr. Harding: I think there are a few spots like that; maybe two or three spots.

Mr. Scheerer: On both sides of the road. So there would be two locations and four actual spots.

Mr. Greenstein: We would do that with paint.

Mr. Scheerer: Correct. It would be painted on and "No Parking" would be stenciled.

Mr. Greenstein: I looked 100 times if there were any cars parked on the golf course side, maybe one out of 100 times we will find someone who doesn't really get it and they will park on that side. Its currently not a problem.

Ms. Hobbs: I guess my only concern is whether we thought about if we are now saying that they can park on one side of the street. If you have one car coming one way and one car coming another way and you can't pass with cars parked down the side, is there a way for those two cars to pull in somewhere to allow the other car to go by so someone would not have to back all the way up the street?

Mr. Harding: In some areas, there's no place to park.

Ms. Hobbs: That's fine.

Mr. d'Adesky: I guess it would get better because now there are going to be clear spots. We are creating spots.

Mr. Scheerer: It's kind of like what you do going down some of the streets with all of the construction traffic. If you are coming down the road and their vehicles parked on their side of the road, the courteous thing to do would be for them to stop and allow you to pass.

Ms. Hobbs: That's fine when you allow parking on both sides, but when everybody is parking down one side, you are creating one long line, but there are natural breaks.

Mr. Scheerer: Like driveways.

On VOICE VOTE with all in favor approving a not-to-exceed amount of \$25,000 for Fausnight to provide 3-inch smooth black decorative posts and assess all of the signs on Oconee Street was approved.

Mr. Flint: We are working with towing companies to get proposals. We are going to have to enter into an agreement with the towing company and there are some statutory regulations where they must be within a certain distance. So at the next meeting, we hopefully will be bringing back a proposed agreement for the towing company. The towing company has to be under contract.

Mr. Scheerer: Within 15 miles.

Mr. Flint: We will also need an agreement with the Master Association for the enforcement part of it because the security agreement is with the Master Association and not with the CDD. So we will also be drafting an agreement between the CDD and the Master Association, which authorizes them to go out and tag and help with the enforcement part of it.

Mr. Greenstein: Right now, at the entrance to every major subdivision, there is a towing company sign that the Master Association put in. Is it Briggs?

Mr. Harding: Bolton.

Ms. Adams: That's who we are in contact with.

Mr. Flint: Hopefully we can use the same company and maybe that signage.

Mr. Greenstein: Under what conditions did the Master Association have authorization to have anybody towed? I don't know, but nonetheless the signs are there.

Mr. d'Adesky: That's not our problem.

Mr. Greenstein: They have been there for 15 years.

Mr. Flint: Are there any other issues or questions on the parking? If not, at the next meeting hopefully we will have the Association Agreement and Towing Policy and at that point, we will get information out to the community in advance of it actually going into effect.

Mr. Greenstein: Great.

Mr. Flint: I think that was it.

Mr. Goldstein: Is that through the HOA?

Mr. Flint: Yes. We will use the HOA and whatever other media outlets are available.

#### ii. Approval of Check Register

Mr. Flint: You have the December Check Register. Are there any questions? Mr. Greenstein: They look alright to me.

> On MOTION by Mr. Greenstein seconded by Mr. Goldstein with all in favor the Check Register for the month of December in the amount of \$1,834,022.07 was approved.

#### iii. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financial statements through November 30<sup>th</sup>. If there are any questions, we can discuss those. No action is required of the Board.

#### iv. Status of Direct Bill Assessments

Mr. Flint: The schedule in your agenda indicates that there are still some November payments outstanding. My understanding is that those were overnighted and received after the schedule was put together. So I believe the schedule is not updated. The developer indicated they overnighted it right after New Year's, so I will verify that we received payment and update this as necessary.

#### SEVENTH ORDER OF BUSINESS Other Business

Mr. Flint: Was there any other business that the Board would like to discuss that was not on the agenda?

Mr. Goldstein: The only other comment was that we had one property owner complain about grease marks on asphalt. I copied you on that, Alan.

Mr. Flint: You sent it to me also. I didn't know that it rose to the level of an agenda item.

Mr. Goldstein: I feel obligated to discuss it when they bring it to my attention.

Mr. Flint: At some point the roads will be resurfaced. Typically you don't clean oil stains on the road unless it's a hydraulic fluid leak.

Mr. Harding: I've been complaining for two months about my street. It has black lines down the street from landscape trucks. They have been leaking oil or chemicals or something. It's all over our street. I have pictures that I can show you. It's a disgrace what the streets actually look like.

Mr. Flint: That's an issue because the hydraulic fluid degrades the asphalt.

Mr. Harding: They power washed one time about three months ago when it happened.

Mr. Flint: A lot of times it's the garbage trucks.

Mr. Harding: The trash guy said it was the landscaper and the landscaper said it was the trash company.

Mr. Flint: Its usually the garbage trucks that have the hydraulic leaks.

Mr. Harding: The oil is on the sides, which would be hard for a garbage truck to do.

Mr. Flint: Maybe it was a mower.

Mr. Harding: I think it was the mowers.

Mr. Goldstein: Okay, we discussed it.

Mr. Harding: Would there be a way for street cleaners to clean the streets?

Mr. Scheerer: It wouldn't remove it.

Mr. Harding: Power washing is the only thing we can do.

Mr. Flint: If there's a leak and we can catch it fairly quickly after it happens, sometimes you can pressure wash it and it will help. A lot of times it will fade over time.

Mr. Harding: So at what point do we consider the streets needing resurfacing?

Mr. d'Adesky: When there are structural issues rather than aesthetic issues.

Mr. Harding: What about cut outs that need to be done to the asphalt?

Mr. Boyd: I wouldn't, unless the entire road is covered with them.

Mr. Harding: No, there are just areas like that.

Mr. Boyd: That's a capital project. You should phase it neighborhood by neighborhood over a series of years.

Mr. Harding: I'm just curious about the number of years it lasts.

Mr. Flint: It is designed for a 20-year life. These roads are in surprisingly good shape for their age. I have communities where the roads are less than 15 years old and we've already had to resurface them, like Lake Ashton.

Mr. Goldstein: Make sure we add it to the minutes so I can show the resident that we talked about it.

Mr. Flint: It will be in there.

#### EIGHTH ORDER OF BUSINESS

#### **Supervisor's Request**

There not being any, the next item as followed.

#### NINTH ORDER OF BUSINESS

**Next Meeting Date** 

The next meeting date is February 13, 2020.

#### **TENTH ORDER OF BUSINESS**

Adjournment

The meeting was adjourned.

On MOTION by Mr. Greenstein seconded by Ms. Hobbs with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

# SECTION IV

### SECTION A

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#### **RESOLUTION 2020-05**

#### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REUNION EAST COMMUNITY DEVELOPMENT **DISTRICT ADOPTING CHAPTER III: FEES FOR USE OF CERTAIN REUNION EAST FACILITIES; PROVIDING A** SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Reunion East Community Development District ("District") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated in the Osceola County, Florida: and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to adopt rules & procedures to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution Chapter III: Fees for Use of Certain Facilities attached hereto as Exhibit A for immediate use and application; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning rule development and adoption.

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

**SECTION 1.** The attached Chapter III: Fees for Use of Certain Facilities is hereby adopted. These rules shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 190, Florida Statutes, and shall replace and supersede any previously adopted Chapter III: Fees for Use of Certain Facilities.

SECTION 2. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of February, 2020.

ATTEST:

#### **REUNION EAST COMMUNITY DEVELOPMENT** DISTRICT

Print Name:

Chairman/Vice Chairman

Secretary/Assistant Secretary

Exhibit A: Chapter III: Fees for Use of Certain Facilities

#### RULES OF THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

#### CHAPTER III

#### FEES FOR USE OF CERTAIN REUNION EAST FACILITIES AND SERVICES

<u>PURPOSE</u>. The purpose of this Rule is to establish a fee schedule for the use of the Heritage Crossing Community Center and the Horse Stables (generally referred to herein as the "Amenity Facilities") by residents of the Reunion East Community Development District (the "District"), non-residents of the District who have paid the applicable non-resident user fee, and members of the general public who neither reside in nor own property within the District and who have not paid the applicable non-resident user fee; to provide procedures for payment of such fees; to provide definitions; and to provide for an effective date.

<u>SECTION 1 – RENTAL AND SERVICE FEES</u>. The Reunion East Community Development District does hereby establish a comprehensive fee schedule for the use of certain facilities (as indicated herein) within the Amenity Facilities by residents of the District, non-residents of the District who have paid the applicable non-resident user fee, and members of the general public who neither reside in nor own property within the District and who have not paid the applicable non- resident user fee.

1.1 Pursuant to §190.035, Florida Statutes, the District has the authority to "prescribe, fix, establish, and collect rates, fees, rentals, or other charges ... for the facilities and services furnished by the district ... including, but not limited to, recreational facilities...".

1.2 The District property owners ("Residents") have, through the payment of assessments and maintenance fees, made a long-term commitment to financing the construction and operation of the Amenity Facilities, as well as the ongoing maintenance and operations of the Amenity Facilities and all related District facilities.

1.3 An additional class of users of the Amenity Facilities consists of those families and individuals who do not reside in nor own property within the District but who have paid the District's "non-resident user fee" as established by Chapter II of the District's rules ("NonResident Members"). By payment of the required "non-resident user fee", such individuals are entitled to utilize the District facilities on the same basis as Residents.

1.4 A final class of users of the Amenity Facilities consists of those families and individuals who neither reside nor own property within the District and who have not paid the "non-resident user fee" ("Non-Residents").

1.5 The fee schedule set forth in Section 1.6 herein has been established by the District for payment by Residents, Non-Resident Members and Non-Residents. This fee schedule has been promulgated to provide revenue to equitably contribute to the payment of expenses associated with the operation and maintenance of the Amenity Facilities rooms/facilities.

1.6 Fee Schedule.

Because of the Operations and Maintenance (a) Fees for Residents. assessments already paid by Residents of the District, there will be no rental fee for any Resident wishing to reserve the Amenity Facilities or any portion thereof, provided all people in attendance are residents of Reunion East (the residency requirement excludes staff and presenters). Residents wishing to reserve the Amenity Facilities for a function where fifty (50) people or more are in attendance and the meeting is not exempt from fees, as described above, are required to pay a fee equal to fifty percent (50%) of the rate applicable to Non-Residents. However, for a Resident to be entitled to a waiver of the fee or a reduced fee, as described herein, the Resident or a member of their immediate family (to include Resident's children and grandchildren, brothers and sisters, brothers in law and sisters in law, daughters in law and sons in law) must be the direct beneficiary of the reservation, and the Resident must be in attendance for the entirety of, and shall remain primarily responsible for, the event related to the reservation. No fees are to be charged to a resident using the facility for purposes of a memorial service.

(b) <u>Fees for Non-Resident Members</u>. Because of the "non-resident user fees" already paid by Non-Resident Members, the rental fees for individuals in this class shall be identical to those applicable to Residents as set forth above.

(c) <u>Fees for Non-Residents</u>. Any Non-Resident wishing to rent the Amenity Facilities for a function, regardless of the number of people that will be in attendance, shall pay

rental fees as follows: (i) the fee for use of the Heritage Crossing Community Center is \$1,500; (ii) the fee for use of the Horse Stables is \$1,500.

(d) <u>Fees for Clubs and Other Organizations</u>. Reunion East clubs and organizations raising funds for fully registered 501(c)(3) charities recognized by the United States Internal Revenue Service or other Reunion East non-profit organizations shall pay a \$\_\_\_\_\_\_ rental fee for any facility reserved, plus any direct expenses occurring as a result of the event. Government entities requesting a facility reservation for public safety purposes or to be used as a polling location shall not be charged a rental fee. No rental fee will be charged to organizations requesting to use the facilities for purposes when Reunion East Residents will receive reciprocal benefit at other venues. No room rental fee shall be charged to Reunion East golf associations or other sanctioned Reunion East recreational organizations using the facilities for tournaments, competitions or award banquets. A cleanup fee, in an amount determined by the District, may be charged, as necessary.

(e) <u>Increases, Fee Non-Refundable</u>. Such fee may be increased, not more than once per year, by action of the Board of Supervisors, to reflect increased costs of operation of the Amenity Facilities. All fees shall be non-refundable after receipt by the District except when notice of cancellation is received at least six (6) months in advance of the reserved date. Exceptions to the refund policy may be made from time to time, in the District's sole discretion, if the District is able to re-rent the facility.

1.7 Payment of all fees set forth herein, as well as reservation of said facilities, shall be in accordance with the District's adopted Special Events Policy, as they may be amended from time to time.

1.8 District staff may require individuals wishing to rent the Amenity Facilities described herein to provide a completed information sheet as well as execute a waiver and indemnification form prior to using the Amenity Facilities.

1.9 In addition to this Rule, all families or individuals desiring to utilize the Amenity Facilities will be required to comply with all regulations, policies and procedures set forth in the District's Special Event Policy, as adopted by the Board of Supervisors and amended from time to time.

1.10 In accordance with that certain Interlocal Agreement between Reunion East Community Development District and Reunion West Community Development District pertaining to reciprocal use of amenity facilities dated November 9, 2006 and amended August 26, 2010 (the "Interlocal Agreement"), any individuals or families residing or owning real property within Reunion East Community Development District shall, for the purposes of this Rule, be treated the same as Residents and shall be subject to the same fee schedule applicable to Residents as set forth herein. Such use by residents of Reunion West Community Development District shall be subject to the Interlocal Agreement and other applicable rules and policies of both districts.

#### SECTION 2 – DEFINITIONS.

2.1 "District" – The Reunion East Community Development District, as defined in Section 2.3 herein.

2.2 "Fee Schedule" – A fee established to defray the cost of operation and maintenance of the Amenity Facilities property and facilities.

2.3 "Reunion East Community Development District" – A political subdivision of the State of Florida, created pursuant to Chapter 190 of the Florida Statutes.

2.4 "Resident" – Person or persons owning property within the District or a renter that has been delegated the privileges of the property owner.

2.5 "Non-Resident Member" – Person or persons who do not own a home or lot within the District but have paid the applicable "non-resident user fee" as established by the District.

2.6 "Non-Resident" – Person or persons who do not own a home or lot within the District and have not paid the applicable "non-resident user fee" as established by the District.

2.7 Terms "May" and "Shall" – As used herein, the word "may" is permissive, and the word "shall" is mandatory.

2.8 "Amenity Facilities" – Real property and improvements owned by the District consisting of and including, but not limited to, the structure commonly referred to as the Reunion East CDD Amenity Facilities.

SECTION 3 - EFFECTIVE DATE. This Rule shall be effective as of February 13, 2020.

#### Specific Authority: Chapter 190.035; 120.54, Florida Statutes

Law Implemented: Chapter 190.035(1), 190.036, 190.012(1), Florida Statutes



# SECTION V



#### **Reunion East CDD**

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Reunion East CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in <u>FS 119.071</u>.

The confidentiality of personal identifying and location information including: names, physical, mailing, and street addresses, parcel ID, legal property description, neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, will be protected as follows:

- 1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
- The agency will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
- 3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
- 4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
- 5. The agency shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the agency by the third party before personal identifying and location information is released.
- 6. The terms of this Agreement shall commence on January 1, 2020 and shall run until December 31, 2020, the date if signature by the parties notwithstanding. This Agreement shall not automatically renew. A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER	Reunion East CDD
Signature:	Signature:
Print: Katrina S. Scarborough	Print:
Date:	Title:
	Date:

Please returned signed original copy in the enclosed self-addressed envelope, no later than January 31, 2020

#### 2505 E IRLO BRONSON MEMORIAL HWY KISSIMMEE, FL 34744 (407) 742-5000 INFO@PROPERTY-APPRAISER.ORG • PROPERTY-APPRAISER.ORG

# SECTION VI

### This item will be provided under

separate cover

# SECTION VII

### This item will be provided under

separate cover

## SECTION IX
# SECTION A

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# **SECTION 1**

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1 2 An act relating to government accountability; amending 3 s. 11.40, F.S.; specifying that the Governor, the Commissioner of Education, or the designee of the 4 Governor or of the commissioner, may notify the 5 6 Legislative Auditing Committee of an entity's failure 7 to comply with certain auditing and financial reporting requirements; amending s. 11.45, F.S.; 8 9 revising definitions and defining the terms "abuse," "fraud," and "waste"; excluding water management 10 11 districts from certain audit requirements; removing a 12 cross-reference; authorizing the Auditor General to conduct audits of tourist development councils and 13 14 county tourism promotion agencies; revising reporting requirements applicable to the Auditor General; 15 amending s. 11.47, F.S.; specifying that any person 16 17 who willfully fails or refuses to provide access to an 18 employee, officer, or agent of an entity under audit is subject to a penalty; amending s. 28.35, F.S.; 19 revising reporting requirements applicable to the 20 21 Florida Clerks of Court Operations Corporation; 22 amending s. 43.16, F.S.; revising the responsibilities 23 of the Justice Administrative Commission, each state 24 attorney, each public defender, the criminal conflict and civil regional counsel, the capital collateral 25 regional counsel, and the Guardian Ad Litem Program, 26 27 to include the establishment and maintenance of 28 certain internal controls; amending ss. 129.03, 129.06, and 166.241, F.S.; requiring counties and 29

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	2010/01461
30	municipalities to maintain certain budget documents on
31	the entities' websites for a specified period;
32	amending s. 215.86, F.S.; revising the purposes for
33	which management systems and internal controls must be
34	established and maintained by each state agency and
35	the judicial branch; amending s. 215.97, F.S.;
36	revising certain audit threshold requirements;
37	amending s. 215.985, F.S.; revising the requirements
38	for a monthly financial statement provided by a water
39	management district; amending s. 218.31, F.S.:
40	revising the definition of the term "financial audit";
41	amending s. 218.32, F.S.; authorizing the Department
42	of Financial Services to request additional
43	information from a local governmental entity in
44	preparation of an annual report; requiring a local
45	governmental entity to respond to such requests within
46	a specified timeframe; requiring the department to
47	notify the Legislative Auditing Committee of
48	noncompliance; amending s. 218.33, F.S.; requiring
49	local governmental entities to establish and maintain
50	internal controls to achieve specified purposes;
51	amending s. 218.391, F.S.; revising membership, and
52	restrictions thereof, for an auditor selection
53	committee; prescribing requirements and procedures for
54	selecting an auditor if certain conditions exist;
55	amending s. 373.536, F.S.; deleting obsolete language;
56	requiring water management districts to maintain
57	certain budget documents on the districts' websites
58	for specified periods; amending s. 1001.42, F.S.;

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59	authorizing additional internal audits as directed by
60	the district school board; amending s. 1002.33, F.S.;
61	revising the responsibilities of the governing board
62	of a charter school to include the establishment and
63	maintenance of internal controls; amending s. 1002.37,
64	F.S.; requiring completion of an annual financial
65	audit of the Florida Virtual School; specifying audit
66	requirements; requiring an audit report to be
67	submitted to the board of trustees of the Florida
68	Virtual School and the Auditor General; deleting
69	obsolete provisions; amending s. 1010.01, F.S.;
70	requiring each school district, Florida College System
71	institution, and state university to establish and
72	maintain certain internal controls; creating ss.
73	1012.8551 and 1012.915, F.S.; specifying applicable
74	standards as to employee background screening and
75	investigations of Florida College System and State
76	University System personnel, respectively; amending s.
77	218.503, F.S.; conforming provisions and cross-
78	references to changes made by the act; providing a
79	declaration of important state interest; providing an
80	effective date.
81	
82	Be It Enacted by the Legislature of the State of Florida:
83	
84	Section 1. Subsection (2) of section 11.40, Florida
85	Statutes, is amended to read:
86	11.40 Legislative Auditing Committee
87	(2) Following notification by the Auditor General, the

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CODING: Words stricken are deletions; words underlined are additions.

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88 Department of Financial Services, or the Division of Bond 89 Finance of the State Board of Administration, the Governor or 90 his or her designee, or the Commissioner of Education or his or 91 her designee of the failure of a local governmental entity, 92 district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 93 94 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the 95 Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state 96 action. If the committee determines that the entity should be 97 subject to further state action, the committee shall: 98

99 (a) In the case of a local governmental entity or district 100 school board, direct the Department of Revenue and the 101 Department of Financial Services to withhold any funds not 102 pledged for bond debt service satisfaction which are payable to such entity until the entity complies with the law. The 103 committee shall specify the date that such action must shall 104 105 begin, and the directive must be received by the Department of 106 Revenue and the Department of Financial Services 30 days before 107 the date of the distribution mandated by law. The Department of 108 Revenue and the Department of Financial Services may implement 109 the provisions of this paragraph.

110

(b) In the case of a special district created by:

111 1. A special act, notify the President of the Senate, the 112 Speaker of the House of Representatives, the standing committees 113 of the Senate and the House of Representatives charged with 114 special district oversight as determined by the presiding 115 officers of each respective chamber, the legislators who 116 represent a portion of the geographical jurisdiction of the

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117 special district, and the Department of Economic Opportunity 118 that the special district has failed to comply with the law. 119 Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to s. 189.062 or s. 189.067. 120 121 If the special district remains in noncompliance after the process set forth in s. 189.0651, or if a public hearing is not 122 held, the Legislative Auditing Committee may request the 123 124 department to proceed pursuant to s. 189.067(3).

125 2. A local ordinance, notify the chair or equivalent of the 126 local general-purpose government pursuant to s. 189.0652 and the 127 Department of Economic Opportunity that the special district has 128 failed to comply with the law. Upon receipt of notification, the 129 department shall proceed pursuant to s. 189.062 or s. 189.067. 130 If the special district remains in noncompliance after the process set forth in s. 189.0652, or if a public hearing is not 131 132 held, the Legislative Auditing Committee may request the 133 department to proceed pursuant to s. 189.067(3).

3. Any manner other than a special act or local ordinance, notify the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067(3).

(c) In the case of a charter school or charter technical
career center, notify the appropriate sponsoring entity, which
may terminate the charter pursuant to ss. 1002.33 and 1002.34.

Section 2. Subsection (1), paragraph (j) of subsection (2), paragraph (u) of subsection (3), and paragraph (i) of subsection (7) of section 11.45, Florida Statutes, are amended, and paragraph (x) is added to subsection (3) of that section, to

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146	read:
147	11.45 Definitions; duties; authorities; reports; rules
148	(1) DEFINITIONSAs used in ss. 11.40-11.51, the term:
149	(a) "Abuse" means behavior that is deficient or improper
150	when compared with behavior that a prudent person would consider
151	a reasonable and necessary operational practice given the facts
152	and circumstances. The term includes the misuse of authority or
153	position for personal gain.
154	(b) <del>(a)</del> "Audit" means a financial audit, operational audit,
155	or performance audit.
156	<u>(c) (b)</u> "County agency" means a board of county
157	commissioners or other legislative and governing body of a
158	county, however styled, including that of a consolidated or
159	metropolitan government, a clerk of the circuit court, a
160	separate or ex officio clerk of the county court, a sheriff, a
161	property appraiser, a tax collector, a supervisor of elections,
162	or any other officer in whom any portion of the fiscal duties of
163	a body or officer expressly stated in this paragraph are the
164	above are under law separately placed by law.
165	<u>(d)</u> "Financial audit" means an examination of financial
166	statements in order to express an opinion on the fairness with
167	which they are presented in conformity with generally accepted
168	accounting principles and an examination to determine whether
169	operations are properly conducted in accordance with legal and
170	regulatory requirements. Financial audits must be conducted in
171	accordance with auditing standards generally accepted in the
172	United States and government auditing standards <del>as adopted by</del>
173	the Board of Accountancy. When applicable, the scope of
174	financial audits <u>must</u> <del>shall</del> encompass the additional activities
1	

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175 necessary to establish compliance with the Single Audit Act 176 Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other 177 applicable federal law.

178 (e) "Fraud" means obtaining something of value through 179 willful misrepresentation, including, but not limited to, 180 intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of 181 182 financial statements, theft of an entity's assets, bribery, or 183 the use of one's position for personal enrichment through the 184 deliberate misuse or misapplication of an organization's 185 resources.

186 <u>(f) (d)</u> "Governmental entity" means a state agency, a county 187 agency, or any other entity, however styled, that independently 188 exercises any type of state or local governmental function.

(g) (e) "Local governmental entity" means a county agency, municipality, tourist development council, county tourism promotion agency, or special district as defined in s. 189.012. The term, but does not include any housing authority established under chapter 421.

194 (h) (f) "Management letter" means a statement of the 195 auditor's comments and recommendations.

(i) (q) "Operational audit" means an audit whose purpose is 196 to evaluate management's performance in establishing and 197 198 maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering 199 assigned responsibilities in accordance with applicable laws, 200 201 administrative rules, contracts, grant agreements, and other 202 quidelines. Operational audits must be conducted in accordance 203 with government auditing standards. Such audits examine internal

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20197014er 204 controls that are designed and placed in operation to promote 205 and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient 206 207 operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in those 208 209 internal controls. (j) (h) "Performance audit" means an examination of a 210 211 program, activity, or function of a governmental entity, 212 conducted in accordance with applicable government auditing standards or auditing and evaluation standards of other 213 214 appropriate authoritative bodies. The term includes an 215 examination of issues related to: 216 1. Economy, efficiency, or effectiveness of the program. 217 2. Structure or design of the program to accomplish its 218 goals and objectives. 3. Adequacy of the program to meet the needs identified by 219 220 the Legislature or governing body. 221 4. Alternative methods of providing program services or 222 products. 223 5. Goals, objectives, and performance measures used by the 224 agency to monitor and report program accomplishments. 6. The accuracy or adequacy of public documents, reports, 225 226 or requests prepared under the program by state agencies. 227 7. Compliance of the program with appropriate policies, 228 rules, or laws. 229 8. Any other issues related to governmental entities as 230 directed by the Legislative Auditing Committee. 231 (k) (i) "Political subdivision" means a separate agency or 232 unit of local government created or established by law and

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20197014er 233 includes, but is not limited to, the following and the officers 234 thereof: authority, board, branch, bureau, city, commission, 235 consolidated government, county, department, district, 236 institution, metropolitan government, municipality, office, 237 officer, public corporation, town, or village. 238 (1) (i) "State agency" means a separate agency or unit of 239 state government created or established by law and includes, but 240 is not limited to, the following and the officers thereof: authority, board, branch, bureau, commission, department, 241 242 division, institution, office, officer, or public corporation, 243 as the case may be, except any such agency or unit within the legislative branch of state government other than the Florida 244 245 Public Service Commission. 246 (m) "Waste" means the act of using or expending resources 247 unreasonably, carelessly, extravagantly, or for no useful 248 purpose. (2) DUTIES.-The Auditor General shall: 249 250 (j) Conduct audits of local governmental entities when 251 determined to be necessary by the Auditor General, when directed 252 by the Legislative Auditing Committee, or when otherwise 253 required by law. No later than 18 months after the release of 254 the audit report, the Auditor General shall perform such 255 appropriate followup procedures as he or she deems necessary to 256 determine the audited entity's progress in addressing the 257 findings and recommendations contained within the Auditor 258 General's previous report. The Auditor General shall notify each member of the audited entity's governing body and the 259 260 Legislative Auditing Committee of the results of his or her determination. For purposes of this paragraph, local 261

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## ENROLLED 2019 Legislature

CS for SB 7014

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262	governmental entities do not include water management districts.
263	
264	The Auditor General shall perform his or her duties
265	independently but under the general policies established by the
266	Legislative Auditing Committee. This subsection does not limit
267	the Auditor General's discretionary authority to conduct other
268	audits or engagements of governmental entities as authorized in
269	subsection (3).
270	(3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTSThe Auditor
271	General may, pursuant to his or her own authority, or at the
272	direction of the Legislative Auditing Committee, conduct audits
273	or other engagements as determined appropriate by the Auditor
274	General of:
275	(u) The Florida Virtual School <del>pursuant to s. 1002.37</del> .
276	(x) Tourist development councils and county tourism
277	promotion agencies.
278	(7) AUDITOR GENERAL REPORTING REQUIREMENTS
279	(i) The Auditor General shall annually transmit by July 15,
280	to the President of the Senate, the Speaker of the House of
281	Representatives, and the Department of Financial Services, a
282	list of all school districts, charter schools, charter technical
283	career centers, Florida College System institutions, state
284	universities, and local governmental entities water management
285	districts that have failed to comply with the transparency
286	requirements as identified in the audit reports reviewed
287	pursuant to paragraph (b) and those conducted pursuant to
288	subsection (2).
289	Section 3. Subsection (3) of section 11.47, Florida
290	Statutes, is amended to read:
1	

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ENROLLED 2019 Legislature

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291 11.47 Penalties; failure to make a proper audit or 292 examination; making a false report; failure to produce documents 293 or information.-

294 (3) Any person who willfully fails or refuses to provide 295 access to an employee, officer, or agent of an entity subject to 296 an audit or to furnish or produce any book, record, paper, document, data, or sufficient information necessary to a proper 297 audit or examination which the Auditor General or the Office of 298 299 Program Policy Analysis and Government Accountability is by law authorized to perform commits shall be guilty of a misdemeanor 300 301 of the first degree, punishable as provided in s. 775.082 or s. 302 775.083.

303 Section 4. Paragraph (d) of subsection (2) of section 304 28.35, Florida Statutes, is amended to read:

305

28.35 Florida Clerks of Court Operations Corporation.-

306 (2) The duties of the corporation shall include the 307 following:

308 (d) Developing and certifying a uniform system of workload 309 measures and applicable workload standards for court-related functions as developed by the corporation and clerk workload 310 311 performance in meeting the workload performance standards. These workload measures and workload performance standards shall be 312 313 designed to facilitate an objective determination of the 314 performance of each clerk in accordance with minimum standards 315 for fiscal management, operational efficiency, and effective collection of fines, fees, service charges, and court costs. The 316 317 corporation shall develop the workload measures and workload performance standards in consultation with the Legislature. When 318 319 the corporation finds a clerk has not met the workload

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320 performance standards, the corporation shall identify the nature 321 of each deficiency and any corrective action recommended and taken by the affected clerk of the court. For quarterly periods 322 323 ending on the last day of March, June, September, and December 324 of each year, the corporation shall notify the Legislature of 325 any clerk not meeting workload performance standards and provide 326 a copy of any corrective action plans. Such notifications must be submitted no later than 45 days after the end of the 327 328 preceding quarterly period. As used in this subsection, the 329 term:

330 1. "Workload measures" means the measurement of the 331 activities and frequency of the work required for the clerk to 332 adequately perform the court-related duties of the office as 333 defined by the membership of the Florida Clerks of Court 334 Operations Corporation.

335 2. "Workload performance standards" means the standards 336 developed to measure the timeliness and effectiveness of the 337 activities that are accomplished by the clerk in the performance 338 of the court-related duties of the office as defined by the 339 membership of the Florida Clerks of Court Operations 340 Corporation.

341 Section 5. Present subsections (6) and (7) of section 342 43.16, Florida Statutes, are renumbered as subsections (7) and 343 (8), respectively, and a new subsection (6) is added to that 344 section, to read:

345 43.16 Justice Administrative Commission; membership, powers 346 and duties.-

347 (6) The commission, each state attorney, each public
 348 defender, the criminal conflict and civil regional counsel, the

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349	capital collateral regional counsel, and the Guardian Ad Litem
350	Program shall establish and maintain internal controls designed
351	to:
352	(a) Prevent and detect fraud, waste, and abuse as defined
353	in s. 11.45(1).
354	(b) Promote and encourage compliance with applicable laws,
355	rules, contracts, grant agreements, and best practices.
356	(c) Support economical and efficient operations.
357	(d) Ensure reliability of financial records and reports.
358	(e) Safeguard assets.
359	Section 6. Paragraph (c) of subsection (3) of section
360	129.03, Florida Statutes, is amended to read:
361	129.03 Preparation and adoption of budget
362	(3) The county budget officer, after tentatively
363	ascertaining the proposed fiscal policies of the board for the
364	next fiscal year, shall prepare and present to the board a
365	tentative budget for the next fiscal year for each of the funds
366	provided in this chapter, including all estimated receipts,
367	taxes to be levied, and balances expected to be brought forward
368	and all estimated expenditures, reserves, and balances to be
369	carried over at the end of the year.
370	(c) The board shall hold public hearings to adopt tentative
371	and final budgets pursuant to s. 200.065. The hearings shall be
372	primarily for the purpose of hearing requests and complaints
373	from the public regarding the budgets and the proposed tax
374	levies and for explaining the budget and any proposed or adopted
375	amendments. The tentative budget must be posted on the county's
376	official website at least 2 days before the public hearing to
377	consider such budget and must remain on the website for at least

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20197014er 378 45 days. The final budget must be posted on the website within 379 30 days after adoption and must remain on the website for at 380 least 2 years. The tentative budgets, adopted tentative budgets, and final budgets shall be filed in the office of the county 381 382 auditor as a public record. Sufficient reference in words and 383 figures to identify the particular transactions must shall be 384 made in the minutes of the board to record its actions with 385 reference to the budgets. Section 7. Paragraph (f) of subsection (2) of section 386 387 129.06, Florida Statutes, is amended to read: 388 129.06 Execution and amendment of budget .-389 (2) The board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a 390 391 fiscal year amend the budget for the prior fiscal year, as 392 follows: 393 (f) Unless otherwise prohibited by law, if an amendment to 394 a budget is required for a purpose not specifically authorized 395 in paragraphs (a)-(e), the amendment may be authorized by 396 resolution or ordinance of the board of county commissioners adopted following a public hearing. 397 398 1. The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the hearing. The 399 400 advertisement must appear in a newspaper of paid general 401 circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the 402 hearing. The advertisement must also identify each budgetary 403 fund to be amended, the source of the funds, the use of the 404 405 funds, and the total amount of each fund's appropriations. 406 2. If the board amends the budget pursuant to this

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20197014er 407 paragraph, the adopted amendment must be posted on the county's 408 official website within 5 days after adoption and must remain on 409 the website for at least 2 years. 410 Section 8. Subsections (3) and (5) of section 166.241, 411 Florida Statutes, are amended to read: 412 166.241 Fiscal years, budgets, and budget amendments .-(3) The tentative budget must be posted on the 413 municipality's official website at least 2 days before the 414 415 budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 416 45 days. The final adopted budget must be posted on the 417 418 municipality's official website within 30 days after adoption and must remain on the website for at least 2 years. If the 419 municipality does not operate an official website, the 420 421 municipality must, within a reasonable period of time as established by the county or counties in which the municipality 422 423 is located, transmit the tentative budget and final budget to 424 the manager or administrator of such county or counties who 425 shall post the budgets on the county's website. 426 (5) If the governing body of a municipality amends the 427 budget pursuant to paragraph (4)(c), the adopted amendment must be posted on the official website of the municipality within 5 428 days after adoption and must remain on the website for at least 429 430 2 years. If the municipality does not operate an official 431 website, the municipality must, within a reasonable period of time as established by the county or counties in which the 432 municipality is located, transmit the adopted amendment to the 433 manager or administrator of such county or counties who shall 434 post the adopted amendment on the county's website. 435

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436	Section 9. Section 215.86, Florida Statutes, is amended to
437	read:
438	215.86 Management systems and controlsEach state agency
439	and the judicial branch as defined in s. 216.011 shall establish
440	and maintain management systems and internal controls designed
441	to:
442	(1) Prevent and detect fraud, waste, and abuse as defined
443	in s. 11.45(1). that
444	(2) Promote and encourage compliance with applicable laws,
445	rules, contracts, and grant agreements.+
446	(3) Support economical and economic, efficient, and
447	effective operations.+
448	(4) Ensure reliability of financial records and reports .+
449	(5) Safeguard and safeguarding of assets. Accounting
450	systems and procedures shall be designed to fulfill the
451	requirements of generally accepted accounting principles.
452	Section 10. Paragraph (a) of subsection (2) of section
453	215.97, Florida Statutes, is amended to read:
454	215.97 Florida Single Audit Act.—
455	(2) As used in this section, the term:
456	(a) "Audit threshold" means the threshold amount used to
457	determine when a state single audit or project-specific audit of
458	a nonstate entity shall be conducted in accordance with this
459	section. Each nonstate entity that expends a total amount of
460	state financial assistance equal to or in excess of \$750,000 in
461	any fiscal year of such nonstate entity shall be required to
462	have a state single audit $_{\mathcal{T}}$ or a project-specific audit $_{\mathcal{T}}$ for such
463	fiscal year in accordance with the requirements of this section.
464	Every 2 years the Auditor General, After consulting with the
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465	Executive Office of the Governor, the Department of Financial
466	Services, and all state awarding agencies, the Auditor General
467	shall periodically review the threshold amount for requiring
468	audits under this section and may recommend any appropriate
469	statutory change to revise the threshold amount in the annual
470	report submitted to the Legislature pursuant to s. 11.45(7)(h)
471	adjust such threshold amount consistent with the purposes of
472	this section.
473	Section 11. Subsection (11) of section 215.985, Florida
474	Statutes, is amended to read:
475	215.985 Transparency in government spending
476	(11) Each water management district shall provide a monthly
477	financial statement in the form and manner prescribed by the
478	Department of Financial Services to the district's its governing
479	board and make such monthly financial statement available for
480	public access on its website.
481	Section 12. Subsection (17) of section 218.31, Florida
482	Statutes, is amended to read:
483	218.31 DefinitionsAs used in this part, except where the
484	context clearly indicates a different meaning:
485	(17) "Financial audit" means an examination of financial
486	statements in order to express an opinion on the fairness with
487	which they are presented in conformity with generally accepted
488	accounting principles and an examination to determine whether
489	operations are properly conducted in accordance with legal and
490	regulatory requirements. Financial audits must be conducted in
491	accordance with auditing standards generally accepted in the
492	United States and government auditing standards <del>as adopted by</del>
493	the Board of Accountancy and as prescribed by rules promulgated

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20197014er by the Auditor General. When applicable, the scope of financial audits <u>must shall</u> encompass the additional activities necessary to establish compliance with the Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal law. Section 13. Subsection (2) of section 218.32, Florida Statutes, is amended to read: 218.32 Annual financial reports; local governmental entities.-(2) The department shall annually by December 1 file a verified report with the Governor, the Legislature, the Auditor General, and the Special District Accountability Program of the Department of Economic Opportunity showing the revenues, both

506 locally derived and derived from intergovernmental transfers, 507 and the expenditures of each local governmental entity, regional 508 planning council, local government finance commission, and 509 municipal power corporation that is required to submit an annual 510 financial report. In preparing the verified report, the 511 department may request additional information from the local 512 governmental entity. The information requested must be provided 513 to the department within 45 days after the request. If the local 514 governmental entity does not comply with the request, the 515 department shall notify the Legislative Auditing Committee, 516 which may take action pursuant to s. 11.40(2). The report must 517 include, but is not limited to:

(a) The total revenues and expenditures of each local
governmental entity that is a component unit included in the
annual financial report of the reporting entity.

521 (b) The amount of outstanding long-term debt by each local 522 governmental entity. For purposes of this paragraph, the term

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523	"long-term debt" means any agreement or series of agreements to
524	pay money, which, at inception, contemplate terms of payment
525	exceeding 1 year in duration.
526	Section 14. Present subsection (3) of section 218.33,
527	Florida Statutes, is renumbered as subsection (4), and a new
528	subsection (3) is added to that section, to read:
529	218.33 Local governmental entities; establishment of
530	uniform fiscal years and accounting practices and procedures
531	(3) Each local governmental entity shall establish and
532	maintain internal controls designed to:
533	(a) Prevent and detect fraud, waste, and abuse as defined
534	in s. 11.45(1).
535	(b) Promote and encourage compliance with applicable laws,
536	rules, contracts, grant agreements, and best practices.
537	(c) Support economical and efficient operations.
538	(d) Ensure reliability of financial records and reports.
539	(e) Safeguard assets.
540	Section 15. Subsections (2), (3), and (4) of section
541	218.391, Florida Statutes, are amended, and subsection (9) is
542	added to that section, to read:
543	218.391 Auditor selection procedures
544	(2) The governing body of a <del>charter</del> county, municipality,
545	special district, district school board, charter school, or
546	charter technical career center shall establish an auditor
547	selection audit committee.
548	(a) The auditor selection committee for a Each noncharter
549	county must shall establish an audit committee that, at a
550	minimum, shall consist of each of the county officers elected
551	pursuant to the county charter or s. 1(d), Art. VIII of the

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552 State Constitution, or their respective designees a designee, 553 and one member of the board of county commissioners or its 554 designee.

(b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.

561 (c) An employee, a chief executive officer, or a chief 562 financial officer of the county, municipality, special district, 563 district school board, charter school, or charter technical 564 career center may not serve as a member of an auditor selection 565 committee established under this subsection; however, an 566 employee, a chief executive officer, or a chief financial 567 officer of the county, municipality, special district, district 568 school board, charter school, or charter technical career center 569 may serve in an advisory capacity.

570 (d) The primary purpose of the <u>auditor selection</u> audit 571 committee is to assist the governing body in selecting an 572 auditor to conduct the annual financial audit required in s. 573 218.39; however, the <u>audit</u> committee may serve other audit 574 oversight purposes as determined by the entity's governing body. 575 The public <u>may shall</u> not be excluded from the proceedings under 576 this section.

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(3) The auditor selection audit committee shall:

(a) Establish factors to use for the evaluation of audit
services to be provided by a certified public accounting firm
duly licensed under chapter 473 and qualified to conduct audits

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20197014er 581 in accordance with government auditing standards as adopted by 582 the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, 583 584 ability to furnish the required services, and such other factors 585 as may be determined by the committee to be applicable to its 586 particular requirements. (b) Publicly announce requests for proposals. Public 587 announcements must include, at a minimum, a brief description of 588 589 the audit and indicate how interested firms can apply for 590 consideration. (c) Provide interested firms with a request for proposal. 591 592 The request for proposal shall include information on how 593 proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a 594 595 proposal. 596 (d) Evaluate proposals provided by qualified firms. If 597 compensation is one of the factors established pursuant to 598 paragraph (a), it shall not be the sole or predominant factor 599 used to evaluate proposals. 600 (e) Rank and recommend in order of preference no fewer than 601 three firms deemed to be the most highly qualified to perform 602 the required services after considering the factors established 603 pursuant to paragraph (a). If fewer than three firms respond to 604 the request for proposal, the committee shall recommend such 605 firms as it deems to be the most highly qualified. 606 (4) The governing body shall inquire of qualified firms as

(4) The governing body shall inquire of qualified firms as
to the basis of compensation, select one of the firms
recommended by the <u>auditor selection</u> <del>audit</del> committee, and
negotiate a contract, using one of the following methods:

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20197014er 610 (a) If compensation is not one of the factors established 611 pursuant to paragraph (3)(a) and not used to evaluate firms 612 pursuant to paragraph (3)(e), the governing body shall negotiate 613 a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, 614 615 negotiations with that firm shall be formally terminated, and 616 the governing body shall then undertake negotiations with the 617 second-ranked firm. Failing accord with the second-ranked firm, 618 negotiations shall then be terminated with that firm and 619 undertaken with the third-ranked firm. Negotiations with the 620 other ranked firms shall be undertaken in the same manner. The 621 governing body, in negotiating with firms, may reopen formal 622 negotiations with any one of the three top-ranked firms, but it 623 may not negotiate with more than one firm at a time.

(b) If compensation is one of the factors established
pursuant to paragraph (3)(a) and used in the evaluation of
proposals pursuant to paragraph (3)(d), the governing body shall
select the highest-ranked qualified firm or must document in its
public records the reason for not selecting the highest-ranked
qualified firm.

(c) The governing body may select a firm recommended by the
audit committee and negotiate a contract with one of the
recommended firms using an appropriate alternative negotiation
method for which compensation is not the sole or predominant
factor used to select the firm.

(d) In negotiations with firms under this section, the
governing body may allow a designee to conduct negotiations on
its behalf.

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(9) If the entity fails to select the auditor in accordance

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639	with the requirements of subsections (3)-(6), the entity must
640	again perform the auditor selection process in accordance with
641	this section to select an auditor to conduct audits for
642	subsequent fiscal years.
643	Section 16. Paragraph (e) of subsection (4), paragraph (d)
644	of subsection (5), and paragraph (d) of subsection (6) of
645	section 373.536, Florida Statutes, are amended to read:
646	373.536 District budget and hearing thereon
647	(4) BUDGET CONTROLS; FINANCIAL INFORMATION
648	(e) <del>By September 1, 2012,</del> Each district shall provide a
649	monthly financial statement in the form and manner prescribed by
650	the Department of Financial Services to the district's governing
651	board and make such monthly financial statement available for
652	public access on its website.
653	(5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
654	APPROVAL
655	(d) Each district shall, by August 1 of each year, submit
656	for review a tentative budget and a description of any
657	significant changes from the preliminary budget submitted to the
658	Legislature pursuant to s. 373.535 to the Governor, the
659	President of the Senate, the Speaker of the House of
660	Representatives, the chairs of all legislative committees and
661	subcommittees having substantive or fiscal jurisdiction over
662	water management districts, as determined by the President of
663	the Senate or the Speaker of the House of Representatives, as
664	applicable, the secretary of the department, and the governing
665	body of each county in which the district has jurisdiction or
666	derives any funds for the operations of the district. The
667	tentative budget must be posted on the district's official
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20197014er 668 website at least 2 days before budget hearings held pursuant to 669 s. 200.065 or other law and must remain on the website for at 670 least 45 days. 671 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN; 672 WATER RESOURCE DEVELOPMENT WORK PROGRAM .-673 (d) The final adopted budget must be posted on the water 674 management district's official website within 30 days after 675 adoption and must remain on the website for at least 2 years. 676 Section 17. Paragraph (1) of subsection (12) of section 677 1001.42, Florida Statutes, as amended by chapter 2018-5, Laws of 678 Florida, is amended to read: 679 1001.42 Powers and duties of district school board.-The 680 district school board, acting as a board, shall exercise all powers and perform all duties listed below: 681 682 (12) FINANCE.-Take steps to assure students adequate 683 educational facilities through the financial procedure 684 authorized in chapters 1010 and 1011 and as prescribed below: 685 (1) Internal auditor.-May or, in the case of a school 686 district receiving annual federal, state, and local funds in excess of \$500 million, shall employ an internal auditor. The 687 688 scope of the internal auditor shall not be restricted and shall 689 include every functional and program area of the school system. 690 1. The internal auditor shall perform ongoing financial 691 verification of the financial records of the school district, a comprehensive risk assessment of all areas of the school system 692 693 every 5 years, and other audits and reviews as the district 694 school board directs for determining: a. The adequacy of internal controls designed to prevent 695 696 and detect fraud, waste, and abuse as defined in s. 11.45(1). Page 24 of 33 CODING: Words stricken are deletions; words underlined are additions.

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697	b. Compliance with applicable laws, rules, contracts, grant
698	agreements, district school board-approved policies, and best
699	practices.
700	c. The efficiency of operations.
701	d. The reliability of financial records and reports.
702	e. The safeguarding of assets.
703	f. Financial solvency.
704	g. Projected revenues and expenditures.
705	h. The rate of change in the general fund balance.
706	2. The internal auditor shall prepare audit reports of his
707	or her findings and report directly to the district school board
708	or its designee.
709	3. Any person responsible for furnishing or producing any
710	book, record, paper, document, data, or sufficient information
711	necessary to conduct a proper audit or examination which the
712	internal auditor is by law authorized to perform is subject to
713	the provisions of s. $11.47(3)$ and $(4)$ .
714	Section 18. Paragraph (j) of subsection (9) of section
715	1002.33, Florida Statutes, is amended to read:
716	1002.33 Charter schools
717	(9) CHARTER SCHOOL REQUIREMENTS
718	(j) The governing body of the charter school shall be
719	responsible for:
720	1. Establishing and maintaining internal controls designed
721	to:
722	a. Prevent and detect fraud, waste, and abuse as defined in
723	s. 11.45(1).
724	b. Promote and encourage compliance with applicable laws,
725	rules, contracts, grant agreements, and best practices.

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726	c. Support economical and efficient operations.
727	d. Ensure reliability of financial records and reports.
728	e. Safeguard assets.
729	2.1. Ensuring that the charter school has retained the
730	services of a certified public accountant or auditor for the
731	annual financial audit, pursuant to s. 1002.345(2), who shall
732	submit the report to the governing body.
733	3.2. Reviewing and approving the audit report, including
734	audit findings and recommendations for the financial recovery
735	plan.
736	4.a.3.a. Performing the duties in s. 1002.345, including
737	monitoring a corrective action plan.
738	b. Monitoring a financial recovery plan in order to ensure
739	compliance.
740	5.4. Participating in governance training approved by the
741	department which must include government in the sunshine,
742	conflicts of interest, ethics, and financial responsibility.
743	Section 19. Present subsections (6) through (10) of section
744	1002.37, Florida Statutes, are renumbered as subsections (7)
745	through (11), respectively, present subsection (6) is amended,
746	and a new subsection (6) is added to that section, to read:
747	1002.37 The Florida Virtual School
748	(6) The Florida Virtual School shall have an annual
749	financial audit of its accounts and records conducted by an
750	independent auditor who is a certified public accountant
751	licensed under chapter 473. The independent auditor shall
752	conduct the audit in accordance with rules adopted by the
753	Auditor General pursuant to s. 11.45 and, upon completion of the
754	audit, shall prepare an audit report in accordance with such
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755	rules. The audit report must include a written statement by the
756	board of trustees describing corrective action to be taken in
757	response to each of the independent auditor's recommendations
758	included in the audit report. The independent auditor shall
759	submit the audit report to the board of trustees and the Auditor
760	General no later than 9 months after the end of the preceding
761	fiscal year.
762	(7) (6) The board of trustees shall annually submit to the
763	Governor, the Legislature, the Commissioner of Education, and
764	the State Board of Education the audit report prepared pursuant
765	to subsection (6) and a complete and detailed report setting
766	forth:
767	(a) The operations and accomplishments of the Florida
768	Virtual School within the state and those occurring outside the
769	state as Florida Virtual School Global.
770	(b) The marketing and operational plan for the Florida
771	Virtual School and Florida Virtual School Global, including
772	recommendations regarding methods for improving the delivery of
773	education through the Internet and other distance learning
774	technology.
775	(c) The assets and liabilities of the Florida Virtual
776	School and Florida Virtual School Global at the end of the
777	fiscal year.
778	(d) A copy of an annual financial audit of the accounts and
779	records of the Florida Virtual School and Florida Virtual School
780	Global, conducted by an independent certified public accountant
781	and performed in accordance with rules adopted by the Auditor
782	General.
783	(d)-(e) Recommendations regarding the unit cost of providing
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784	services to students through the Florida Virtual School and
785	Florida Virtual School Global. In order to most effectively
786	develop public policy regarding any future funding of the
787	Florida Virtual School, it is imperative that the cost of the
788	program is accurately identified. The identified cost of the
789	program must be based on reliable data.
790	<u>(e) (f)</u> Recommendations regarding an accountability
791	mechanism to assess the effectiveness of the services provided
792	by the Florida Virtual School and Florida Virtual School Global.
793	Section 20. Subsection (5) is added to section 1010.01,
794	Florida Statutes, to read:
795	1010.01 Uniform records and accounts
796	(5) Each school district, Florida College System
797	institution, and state university shall establish and maintain
798	internal controls designed to:
799	(a) Prevent and detect fraud, waste, and abuse as defined
800	in s. 11.45(1).
801	(b) Promote and encourage compliance with applicable laws,
802	rules, contracts, grant agreements, and best practices.
803	(c) Support economical and efficient operations.
804	(d) Ensure reliability of financial records and reports.
805	(e) Safeguard assets.
806	Section 21. Section 1012.8551, Florida Statutes, is created
807	to read:
808	1012.8551 Employee background screening and investigations
809	for Florida College System personnelSection 110.1127 applies
810	to each institution in the Florida College System. Each
811	institution must designate the positions subject to background
812	screening and investigation pursuant to that section.

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20197014er 813 Section 22. Section 1012.915, Florida Statutes, is created 814 to read: 815 1012.915 Employee background screening and investigations 816 for State University System personnel.-Section 110.1127 applies 817 to each institution in the State University System. Each 818 institution must designate the positions subject to background 819 screening and investigation pursuant to that section. 820 Section 23. Subsection (3) of section 218.503, Florida 821 Statutes, is amended to read: 822 218.503 Determination of financial emergency.-823 (3) Upon notification that one or more of the conditions in 824 subsection (1) have occurred or will occur if action is not 825 taken to assist the local governmental entity or district school 826 board, the Governor or his or her designee shall contact the local governmental entity or the Commissioner of Education or 827 his or her designee shall contact the district school board, as 828 829 appropriate, to determine what actions have been taken by the 830 local governmental entity or the district school board to resolve or prevent the condition. The information requested must 831 be provided within 45 days after the date of the request. If the 832 833 local governmental entity or the district school board does not 834 comply with the request, the Governor or his or her designee or the Commissioner of Education or his or her designee shall 835 836 notify the members of the Legislative Auditing Committee, which 837 who may take action pursuant to s. 11.40(2) 11.40. The Governor or the Commissioner of Education, as appropriate, shall 838 839 determine whether the local governmental entity or the district 840 school board needs state assistance to resolve or prevent the 841 condition. If state assistance is needed, the local governmental

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20197014er 842 entity or district school board is considered to be in a state 843 of financial emergency. The Governor or the Commissioner of 844 Education, as appropriate, has the authority to implement 845 measures as set forth in ss. 218.50-218.504 to assist the local 846 governmental entity or district school board in resolving the 847 financial emergency. Such measures may include, but are not 848 limited to:

(a) Requiring approval of the local governmental entity's
budget by the Governor or approval of the district school
board's budget by the Commissioner of Education.

(b) Authorizing a state loan to a local governmental entityand providing for repayment of same.

(c) Prohibiting a local governmental entity or district
school board from issuing bonds, notes, certificates of
indebtedness, or any other form of debt until such time as it is
no longer subject to this section.

(d) Making such inspections and reviews of records,
information, reports, and assets of the local governmental
entity or district school board as are needed. The appropriate
local officials shall cooperate in such inspections and reviews.

(e) Consulting with officials and auditors of the local
governmental entity or the district school board and the
appropriate state officials regarding any steps necessary to
bring the books of account, accounting systems, financial
procedures, and reports into compliance with state requirements.

867 (f) Providing technical assistance to the local868 governmental entity or the district school board.

869 (g)1. Establishing a financial emergency board to oversee870 the activities of the local governmental entity or the district

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871 school board. If a financial emergency board is established for 872 a local governmental entity, the Governor shall appoint board 873 members and select a chair. If a financial emergency board is 874 established for a district school board, the State Board of 875 Education shall appoint board members and select a chair. The 876 financial emergency board shall adopt such rules as are 877 necessary for conducting board business. The board may:

a. Make such reviews of records, reports, and assets of the
local governmental entity or the district school board as are
needed.

b. Consult with officials and auditors of the local
governmental entity or the district school board and the
appropriate state officials regarding any steps necessary to
bring the books of account, accounting systems, financial
procedures, and reports of the local governmental entity or the
district school board into compliance with state requirements.

c. Review the operations, management, efficiency,
productivity, and financing of functions and operations of the
local governmental entity or the district school board.

d. Consult with other governmental entities for the
consolidation of all administrative direction and support
services, including, but not limited to, services for asset
sales, economic and community development, building inspections,
parks and recreation, facilities management, engineering and
construction, insurance coverage, risk management, planning and
zoning, information systems, fleet management, and purchasing.

897 2. The recommendations and reports made by the financial
898 emergency board must be submitted to the Governor for local
899 governmental entities or to the Commissioner of Education and

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900 the State Board of Education for district school boards for 901 appropriate action.

902 (h) Requiring and approving a plan, to be prepared by 903 officials of the local governmental entity or the district 904 school board in consultation with the appropriate state 905 officials, prescribing actions that will cause the local 906 governmental entity or district school board to no longer be 907 subject to this section. The plan must include, but need not be 908 limited to:

909 1. Provision for payment in full of obligations outlined in 910 subsection (1), designated as priority items, which are 911 currently due or will come due.

912 2. Establishment of priority budgeting or zero-based913 budgeting in order to eliminate items that are not affordable.

3. The prohibition of a level of operations which can besustained only with nonrecurring revenues.

916 4. Provisions implementing the consolidation, sourcing, or
917 discontinuance of all administrative direction and support
918 services, including, but not limited to, services for asset
919 sales, economic and community development, building inspections,
920 parks and recreation, facilities management, engineering and
921 construction, insurance coverage, risk management, planning and
922 zoning, information systems, fleet management, and purchasing.

923 Section 24. The Legislature finds that a proper and 924 legitimate state purpose is served when internal controls are 925 established to prevent and detect fraud, waste, and abuse and to 926 safeguard and account for government funds and property. 927 Therefore, the Legislature determines and declares that this act 928 fulfills an important state interest.

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Section 25. This act shall take effect July 1, 2019.

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# SECTION C

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## **SECTION 1**

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	Reunion East								
Item #	Meeting Assigned	Action Item	Assigned To:	Date Due	Status	Comments			
1	3/14/11	Irrigation Turnover	Developer		On Hold	Issue on Hold Pending CUP Negotiation			
2	3/16/17	Allocation of 532 Costs	Scheerer/d'Adesky		On Hold	Proposals from Yellowstone presented at August meeting. Counsel Sent Demand Letters for Costs to Each Parcel Owner. Publix Declined Sharing Costs.			
3	4/11/19	Corolla Court Parking Issue; Evaluation of Addition of Street Parking Towaway Zones	Williams/Cruz/ Scheerer		In Process	Towing Rule adopted December 19, 2019.			
4	4/11/19	Creating Dog Parks/Playground	Goldstein		Partially Complete	Dog Park Complete; Playground Currently in Permitting			

### **Reunion West**

tem #	Meeting Assigned	Action Item	Assigned To:	Date Due	Status	Comments
		Cost to Install Parking Spaces at				
1	2/21/19	Valhalla Mail Kiosk Area	Boyd		In Process	Currently in Permitting
		Evaluate Traffic Lanes for Sinclair				
2	2/21/19	Road Gate	Boyd		In Process	Currently in Permitting

#### **Reunion Resort & Club**

#### Seven Eagles Cove CDD Action Items Punch List

F	Ref	Notes & Action Items	Target	Responsible	Status/Notes/Next Steps	Completed	Comments
	#	Description	Date	Party(s)		Date	
	1	Landscaping around building is over grown	21-Mar	Yellowstone	Landscaping needs to be replaced in serval areas		On Hold

# SECTION 2

### **Reunion East** Community Development District

### Summary of Check Register

January 1, 2020 to January 31, 2020

Fund	Date	Check No.'s	Amount
General Fund	1/6/20	4491-4500	\$ 23,689.10
	1/10/20	4501	\$ 8,171.24
	1/13/20	4502-4507	\$ 17,057.56
	1/20/20	4508-4514	\$ 16,075.70
	1/22/20	4515-4524	\$ 645,264.44
	1/27/20	4525-4529	\$ 4,387.26
			\$ 714,645.30
Payroll	January 2020		
	Donald Harding	50524	\$ 184.70
	Mark Greenstein	50525	\$ 184.70
	Steven Goldstein	50526	\$ 184.70
	Trudy Hobbs	50527	\$ 184.70
			\$ 738.80
			\$ 715,384.10

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER *** CHECK DATES 01/01/2020 - 01/31/2020 *** REUNION EAST-GENERAL FUND BANK A REUNION EAST CDD	CHECK REGISTER	RUN 2/06/20	PAGE 1
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	AMOUNT #
1/06/20 00074 12/31/19 182578 201912 320-53800-47000	*	72.24	
AQUATIC PLANT MGMT DEC19 12/31/19 182578 201912 300-13100-10100 AQUATIC PLANT MGMT DEC19	*	56.76	
APPLIED AQUATIC MANAGEMENT, INC.			129.00 004491
1/06/20 00129 12/20/19 4647 201912 320-53800-47700 BPLC 15 LGHT/TOTLT ST/VLV	*	316.40	
12/20/19 4647 201912 300-13100-10100 RPLC 15 LGHT/TOILT ST/VLV	*	248.60	
12/20/19 4648 201912 320-53800-48100 RMV TREE ROOT/RESET PAVER	*	607.60	
12/20/19 4648 201912 300-13100-10100	*	477.40	
RMV TREE ROOT/RESET PAVER 12/20/19 4649 201912 320-53800-48100	*	655.20	
RPLC6 TREE LGHT/4BASE PLT 12/20/19 4649 201912 300-13100-10100	*	514.80	
RPLC6 TREE LGHT/4BASE PLT 12/26/19 4650 201912 320-53800-46200	*	215.60	
RESET PAVERS DMGD BY ATV 12/26/19 4650 201912 300-13100-10100	*	169.40	
RESET PAVERS DMGD BY ATV BERRY CONSTRUCTION INC. 1/06/20 00011 12/16/19 P3507299 201911 310-51300-32200			3,205.00 004492
1/06/20 00011 12/16/19 P3507299 201911 310-51300-32200	*	78.00	
EMERG PHONE HER.CROSS B	*		
1/01/20 1745658 202001 300-13100-10100 EMERG PHONE HER.CROSS B	*	223.87	
1/01/20 1745702 202001 320-53800-46200	*	293.40	
EMER.PHONE HOMESTEAD POOL 1/01/20 1745702 202001 300-13100-10100	*	230.52	
EMER.PHONE HOMESTEAD POOL 1/01/20 1746357 202001 320-53800-46200	*	266.72	
EMERG PHONE TERRACES 1/01/20 1746357 202001 300-13100-10100	*	209.56	
EMERG PHONE TERRACES KINGS III OF AMERICA, INC.			1,509.00 004494
1/06/20 00054 1/06/20 2020JAN 202001 320-53800-34500	*	6,533.33	
SECURITY SERVICES-JAN20 1/06/20 2020JAN 202001 300-13100-10100 SECURITY SERVICES-JAN20	*	5,133.33	
SECURITY SERVICES-JAN20 REUNION RESORT & CLUB MASTER ASS			11,666.66 004495

AP300R *** CHECK DATES 01	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHE /01/2020 - 01/31/2020 *** REUNION EAST-GENERAL FUND BANK A REUNION EAST CDD	ECK REGISTER	RUN 2/06/20	PAGE 2
DATE	INVOICEEXPENSED TO VENDOR NAME DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS			AMOUNT #
1/06/20 99999 1	/06/20 VOID 202001 000-000000 VOID CHECK ******INVALID VENDOR NUMBER****** /18/19 346643 201912 320-53800-46200	С	.00	
	******INVALID VENDOR NUMBER*****	٠		.00 004496
1/06/20 00060 12	/18/19 346643 201912 320-53800-46200	*	138.57	
	HC A-INST BASIN/ADJ WTR 2/18/19 346643 201912 300-13100-10100 HC A-INST BASIN/ADJ WTR	*	108.88	
12	18/19 346644 201912 320-53800-46200 HS-INST BRASS AIR RELIEF	*	103.85	
12	/18/19 346644 201912 300-13100-10100 HS-INST BRASS AIR RELIEF	*	81.60	
12	/19/19 346668 201912 320-53800-46200 HS-RPLC GUTTER GATE/EXTRA	*	114.41	
12	/19/19 346668 201912 300-13100-10100 HS-RPLC GUTTER GATE/EXTRA	*	89.89	
	2/23/19 346881 201912 320-53800-46200 HC B-INSPCT/RPLC DISPLAY	*	341.57	
12	2/23/19 346881 201912 300-13100-10100 HC B-INSPCT/RPLC DISPLAY	*	268.38	
12	2/23/19 346882 201912 320-53800-46200 HC A-INSPCT/ADJ.SET TEMP	*	96.60	
12	2/23/19 346882 201912 300-13100-10100 HC A-INSPCT/ADJ.SET TEMP	*	75.90	
12	2/24/19 346813 201912 320-53800-46200 INSPCT POOL HEAT GAS LEAK	*	109.20	
12	2/24/19 346813 201912 300-13100-10100 INSPCT POOL HEAT GAS LEAK	*	85.80	
12	2/24/19 346820 201912 320-53800-46200 HC B-2 ELC.WHIP POOL-SPA	*	272.91	
	2/24/19 346820 201912 300-13100-10100 HC B-2 ELC.WHIP POOL-SPA	*	214.43	
12	2/30/19 346926 201912 320-53800-46200 HC POOLB-RPR SPA B HEATER	*	167.97	
	2/30/19 346926 201912 300-13100-10100		131.98	
	HC POOLB-RPR SPA B HEATER SPIES POOL LLC			2,401.94 004497
1/06/20 00075 12	2/30/19 66000095 201912 320-53800-47000	*	638.12	
	PESTISIDE/HERBICODE/MERPH 2/30/19 66000095 201912 300-13100-10100 PESTISIDE/HERBICODE/MERPH TEST AMERICA LAROPATORIES INC	*	501.38	
	PESTISIDE/HERBICODE/MERPH TEST AMERICA LABORATORIES, INC. 2/23/19 70216 201912 330-53800-47800			1,139.50 004498
1/06/20 00142 12	2/23/19 70216 201912 330-53800-47800 HC SEMIANNL SPRNKLR INSPC	*	130.00	

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CH *** CHECK DATES 01/01/2020 - 01/31/2020 *** REUNION EAST-GENERAL FUND BANK A REUNION EAST CDD	HECK REGISTER	RUN 2/06/20	PAGE 3
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	AMOUNT #
12/23/19 70217 201912 320-53800-47800	*	72.80	
STBL SEMIAN.SPRNKLR INSPC 12/23/19 70217 201912 300-13100-10100 STBL SEMIAN.SPRNKLR INSPC	*	57.20	
UNITED FIRE PROTECTION, INC.			260.00 004499
1/06/20 00030 12/31/19 REU 7333 201912 320-53800-47400	*	1,848.00	
ZOYSIA INST.LINEAR&SPINE 12/31/19 REU 7333 201912 300-13100-10100 ZOYSIA INST.LINEAR&SPINE	*	1,452.00	
YELLOWSTONE LANDSCAPE			3,300.00 004500
1/10/20 00049 1/01/20 481 202001 310-51300-34000 MANAGEMENT FEES-JAN20	*	3,689.58	
1/01/20 481 202001 310-51300-35100	*	183.33	
INFORMATION TECH-JAN20 1/01/20 481 202001 310-51300-31300	*	833.33	
DISSEMINATION FEE-JAN20 1/01/20 481 202001 310-51300-51000	*	15.81	
OFFICE SUPPLIES 1/01/20 481 202001 310-51300-42000 POSTAGE	*	19.52	
1/01/20 481 202001 310-51300-42500 COPIES	*	108.75	
1/01/20 482 202001 320-53800-12000		3,320.92	
FIELD MANAGEMENT-JAN20 GOVERNMENTAL MANAGEMENT SERVICES			8,171.24 004501
1/13/20 00092 12/10/19 121019 201912 320-53800-41000		33.84	
HC PHONE LINE 4574 DEC19 12/10/19 121019 201912 300-13100-10100	*	26.58	
HC PHONE LINE 4574 DEC19 12/10/19 121019 201912 330-53800-41000	*	60.42	
HC PHONE LINE 9758 DEC19 12/10/19 121019 201912 330-53800-41000	*	60.42	
HC PHONE LINE 9867 DEC19	*	825.00	
BALLROOM CLEANING DEC19 BEUNION RESORT			1.006.26 004502
1/13/20 00134 1/09/20 2525 201912 310-51300-31100 ATD CDD MTG/SHARED MILEGE BOYD CIVIL ENGINEERING	*	251.68	
BOYD CIVIL ENGINEERING			251.68 004503
1/13/20 00161 11/20/19 1672 201911 320-53800-53200 RMV BILLBOARD/PLC IN STBL	*	145.60	

*** CHECK DATE:	S 01/01/20	20 - 01/31	/2020 *	* * *	BAN	JNIO NK A	N EAST-GI REUNION				PAGE
CHECK VEND# DATE	DATE	OICE INVOICE	YRMO	ENSED DPT A	TO CCT# SU	JB :	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	AMOUNT #
	11/20/19	1672	201911	300-1	3100-10	0100			*	114.40	
	1/10/20	RMV BILI 1768 HC A-RPI	202001	320-5	3800-46	5200			*	646.83	
	1/10/20	1768	202001	300-1	3100-10	0100			*	508.23	
	1/10/20	HC A-RPI 1769	202001	320-5	3800-46	5200			*	949.36	
	1/10/20	HC B-RPI 1769	202001	300-1	3100-10				*	745.92	
	1/10/20	HC B-RPI 1770	202001	320-5	3800-46	5200			*	90.10	
	1/10/20	CP-RPLC 1770	202001	300-1	3100-10	0100			*	70.80	
	1/10/20	CP-RPLC 1771	202001	320-5	3800-46	5200			*	556.73	
	1/10/20	TER-RPLC 1771	202001	300-1	3100-10	0100			*	437.43	
	1/10/20	TER-RPLC 1772	202001	320-5	3800-46	5200			*	376.52	
	1/10/20	HS-RPLC 1772 HS-RPLC	202001	300-1	3100-10				*	295.84	
		HS-RPLC	3 BOTP:	S/RID	KIT	HER	ITAGE SEI	RVICE SOLUTIONS LLC			4,937.76 00450
1/13/20 00092	12/10/19	DUKE-DUK	201911	320-5	3800-43	3000			*	818.83	
	12/10/19	DUKE ENE DUKE-DUK	201911	320-5	3800-43	3000			*	301.49	
	12/10/19	DUKE ENE 121019A	RGY #3. 201912	1537 1 320-5	9104 3800-41	1000			*	33.84	
	12/10/19	121019A HC PHONE 121019A	201912	2365 D 300-1	EC19 3100-10	0100			*	26.58	
	12/10/19	HC PHONE 121019A	201912	320-5	3800 - 41	1000			*	33.84	
	12/10/19	HS PHONE 121019A	201912	9325 D 300-1	EC19 3100-10	0100			*	26.58	
	12/10/19	HS PHONE 121019A	201912	320 - 5	3800 - 41	1000			*	33.84	
	12/10/19	HS PHONE 121019A	201912	300 - 1	3100-10	0100			*	26.58	
	12/18/19	HS PHONE TOHO-TOH	201911	320-5	3800-43				*	440.28	
	12/31/19	TOHO MEI RECDDREE	201912	320-5	3800-46				*	1,848.00	
	12/31/19	POOL CLE RECDDREE POOL CLE	201912	300-1	3100-10	0100			*	1,452.00	
		FOOT CPF	ANING	DERVS .		REU	NION RESO	DRT			5,041.86 00450

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTE *** CHECK DATES 01/01/2020 - 01/31/2020 *** REUNION EAST-GENERAL FUND BANK A REUNION EAST CDD	ER CHECK REGISTER	RUN 2/06/20	PAGE 5
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	AMOUNT #
1/13/20 00154 1/08/20 8377 202001 320-53800-48000	*	1,820.00	
LANDSCAPE CONSULTING JAN 1/08/20 8377 202001 300-13100-10100 LANDSCAPE CONSULTING JAN		1,430.00	
SUNSCAPE CONSULTING			3,250.00 004506
1/13/20 00030 12/31/19 REU 7417 201907 320-53800-47400	*	420.00	
RPR WASHOUT ALONG BEAM 12/31/19 REU 7417 201907 300-13100-10100 RPR WASHOUT ALONG BEAM	*	330.00	
12/31/19 REU 7417 201907 320-53800-47400	*	1,019.20	
RPLC 2 ILEX SCHIL/ZOD SOD 12/31/19 REU 7417 201907 300-13100-10100	*	800.80	
RPLC 2. ILEX SCHIL/ZOD SOD YELLOWSTONE LANDSCAPE			2,570.00 004507
1/20/20 00120 1/16/20 4654 202001 220 52000 46200	*	481.60	
1/20/20 00129 1/16/20 4654 202001 320-33800-46200 INST.4UMBRLLA/RPLC SHWRHD 1/16/20 4654 202001 300-13100-10100 INST.4UMBRLLA/RPLC SHWRHD	*	378.40	
INST.40MBRLLA/ RPLC SHWRHD BERRY CONSTRUCTION INC.			860.00 004508
1/20/20 00161 1/15/20 1793 202001 320-53800-48100	*	105.72	
SVC CALL-RPLC LOCK/HANDLE 1/15/20 1793 202001 300-13100-10100	*	83.07	
SVC CALL-RPLC LOCK/HANDLE 1/16/20 1803 202001 320-53800-46200	*	110.96	
SVC CALL-RPLC 2 GATE HNGE 1/16/20 1803 202001 300-13100-10100	*	87.18	
SVC CALL-RPLC 2 GATE HNGE 1/16/20 1817 202001 320-53800-46200	*	271.60	
SVC CALL-RPLC 8LAMP/SRFCE 1/16/20 1817 202001 300-13100-10100	*	213.40	
SVC CALL-RPLC 8LAMP/SRFCE HERITAGE SERVICE SOLUTIONS LLC	3		871.93 004509
1/20/20 00042 1/01/20 1745657 202001 320-53800-46200	*	293.40	
EMERG PHONE CARRIAGE PT 1/01/20 1745657 202001 300-13100-10100	*	230.52	
EMERG PHONE CARRIAGE PT KINGS III OF AMERICA, INC.			523.92 004510
1/20/20 00002 12/10/19 14589649 201912 310-51300-48000	*	185.00	
NOT.OF MEETING 12/19/19 ORLANDO SENTINEL COMMUNICATION	N 		185.00 004511

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER *** CHECK DATES 01/01/2020 - 01/31/2020 *** REUNION EAST-GENERAL FUND BANK A REUNION EAST CDD	CHECK REGISTER	RUN 2/06/20	PAGE 6
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	AMOUNT #
1/20/20 00163 1/13/20 1609 202001 320-53800-47500	*	3,752.00	
PRS WSH-COM.AREA 14-TRADI 1/13/20 1609 202001 300-13100-10100	*	2,948.00	
PRS WSH-COM.AREA 14-TRADI PRESSURE WASH THIS			6,700.00 004512
1/20/20 00154 1/14/20 8404 202001 320-53800-48000	*	427.21	
SCHDL/OVRSEE LRG TREE PRN 1/14/20 8404 202001 300-13100-10100	*	335.67	
SCHDL/OVRSEE LRG TREE PRN SUNSCAPE CONSULTING			762.88 004513
1/20/20 00030 1/01/20 REU 7481 202001 320-53800-46200	*	3,456.30	
AQUATIC SERVICES-JAN20 1/01/20 REU 7481 202001 300-13100-10100 AQUATIC SERVICES-JAN20	*	2,715.67	
AQUATIC SERVICES-JAN20 YELLOWSTONE LANDSCAPE			6,171.97 004514
1/22/20 00103 1/22/20 01222020 202001 300-20700-10000	*	160,382.85	
FY20 DEBT SERV SER2015A REUNION EAST CDD C/O USBANK			160,382.85 004515
1/22/20 00103 1/22/20 01222020 202001 300-20700-10000 FV20 DEBT SERV SER2015A	*	181,583.08	
REUNION EAST CDD C/O USBANK			181,583.08 004516
1/22/20 00103 1/22/20 01222020 202001 300-20700-10500 FY20 DEBT SERV SER2015-1	*	2,011.59	
FIZO DEBI SERV SERZOIS-I REUNION EAST CDD C/O USBANK			2,011.59 004517
1/22/20 00103 1/22/20 01222020 202001 300-20700-10500 FY20 DEBT SERV SER2015-1	*	2,277.49	
REUNION EAST CDD C/O USBANK			2,277.49 004518
1/22/20 00103 1/22/20 01222020 202001 300-20700-10600 FY20 DEBT SERV SER2015-2	*	402.22	
REUNION EAST CDD C/O USBANK			402.22 004519
1/22/20 00103 1/22/20 01222020 202001 300-20700-10600 FY20 EHOF II SER 2015-2	*	181,933.00	
REUNION EAST CDD C/O USBANK			181,933.00 004520
1/22/20 00103 1/22/20 01222020 202001 300-20700-10600 FY20 DEBT SERV SER2015-2	*	455.40	
REUNTON EAST CDD C/O USBANK			455.40 004521

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER *** CHECK DATES 01/01/2020 - 01/31/2020 *** REUNION EAST-GENERAL FUND BANK A REUNION EAST CDD	R CHECK REGISTER	RUN 2/06/20	PAGE 7
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
1/22/20 00103 1/22/20 01222020 202001 300-20700-10700 FY20 DEBT SERV SER2015-3	*	180.01	
REUNION EAST CDD C/O USBANK			180.01 004522
1/22/20 00103 1/22/20 01222020 202001 300-20700-10700 FY20 EHOF II - SER2015-3	*	115,835.00	
REUNION EAST CDD C/O USBANK			15,835.00 004523
1/22/20 00103 1/22/20 01222020 202001 300-20700-10700 FY20 DEBT SERV SER2015-3	*	203.80	
REUNION EAST CDD C/O USBANK			203.80 004524
1/27/20 00095 1/23/20 S113988 202001 320-53800-57400 RPLC FUSE/BELT/INST.ARM	*	94.25	
1/23/20 S113988 202001 300-13100-10100 RPLC FUSE/BELT/INST.ARM	*	74.05	
ACCESS CONTROL TECHNOLOGIES, IN	NC.		168.30 004525
1/27/20 00166 1/16/20 320907ES 201912 320-53800-43200 GAS CHARGE 12/06-01/08/20	*	604.69	
1/16/20 320907ES 201912 300-13100-10100 GAS CHARGE 12/06-01/08/20	*	475.12	
FLORIDA NATURAL GAS			1,079.81 004526
1/27/20 00119 1/17/20 89548 201912 310-51300-31500 TOW MTG/ROOM RENT/DOG PRK	*	2,164.20	
LATHAM, LUNA, EDEN & BEAUDINE, LLE	P 		2,164.20 004527
1/27/20 00163 1/13/20 1612 202001 320-53800-47500 PRS.WSH-DESRT MOUNTAIN CT	*	84.00	
1/13/20 1612 202001 300-13100-10100 PRS.WSH-DESRT MOUNTAIN CT	*	66.00	
1/23/20 1613 202001 320-53800-47500 PRS.WSH-WIN EAGLES LOOP	*	168.00	
1/23/20 1613 202001 300-13100-10100 PRS.WSH-TWIN EAGLES LOOP	*	132.00	
PRESSURE WASH THIS			450.00 004528
1/27/20 00060 1/01/20 347595 202001 320-53800-46200	* * *	109.20	
HC A&B-INSPCT POOL HEATER 1/01/20 347595 202001 300-13100-10100	*	85.80	
HC A&B-INSPCT POOL HEATER 1/03/20 347625 202001 320-53800-46200	*	167.97	
HC B-REPLMB/RPLC TORO VLV 1/03/20 347625 202001 300-13100-10100	*	131.98	
HC B-REPLMB/RPLC TORO VLV			

AP300R YEAR-TO-DATE ACCOUNTS PAYAB *** CHECK DATES 01/01/2020 - 01/31/2020 *** REUNION EAST-GE BANK A REUNION	ENERAL FUND	ER CHECK REGISTER	RUN 2/06/20	PAGE 8
CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT #
1/23/20 347570 202001 320-53800-46200		*	16.80	
HS-KIDDIE POOL/DELIVERY 1/23/20 347570 202001 300-13100-10100 HS-KIDDIE POOL/DELIVERY		*	13.20	
SPIES POOL L				524.95 004529
	TOTAL FOR 1	BANK A	714,645.30	
	TOTAL FOR I	REGISTER	714,645.30	

# **SECTION 3**



### Reunion East Community Development District

**Unaudited Financial Reporting** 

December 31, 2019



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### Reunion East COMMUNITY DEVELOPMENT DISTRICT COMBINED BALANCE SHEET December 31, 2019

	General	Replacement & Maintenance	Debt Service	Capital Projects	(Memorandum Only) 2020	
ASSETS:						
CASH	\$2,214,607	\$405,407			\$2,620,014	
CUSTODY ACCOUNT	\$463,058				\$463,058	
STATE BOARD OF ADMINISTRATION		\$2,664,598			\$2,664,598	
DUE FROM GENERAL FUND			\$465,745		\$465,745	
DUE FROM REUNION WEST	\$284,633	\$70,852			\$355,485	
INVESTMENTS						
SERIES 2002A-2						
Reserve			\$3		\$3	
Revenue			\$100,442		\$100,442	
SERIES 2005						
Reserve			\$4		\$4	
Revenue			\$213,358		\$213,358	
Construction				\$10	\$10	
SERIES 2015A						
Reserve			\$175,000		\$175,000	
Revenue			\$1,809,032		\$1,809,032	
Prepayment			\$23		\$23	
SERIES 2015-1						
Reserve			\$345,275		\$345,275	
Revenue			\$150,613		\$150,613	
SERIES 2015-2						
Reserve			\$374,013		\$374,013	
Revenue	د. منبع		\$36,643		\$36,643	
SERIES 2015-3						
Revenue			\$6,069		\$6,069	
TOTAL ASSETS	\$2,962,299	\$3,140,856	\$3,676,219	\$10	\$9,779,384	
LIABILITIES:						
ACCOUNTS PAYABLE	\$23,114				\$23,114	
CONTRACTS PAYABLE	\$1,323				\$1,323	
DUE TO DEBT 2015A	\$165,383				\$165,383	
DUE TO DEBT 2015-1	\$2,012				\$2,012	
DUE TO DEBT 2015-2	\$182,335				\$182,335	
DUE TO DEBT 2015-3	\$116,015				\$116,015	
DUE TO REUNION WEST	\$16,442				\$16,442	
ACCRUED INTEREST PAYABLE 2002A-2			\$2,386,164		\$2,386,164	
ACCRUED PRINCIPAL PAYABLE 2002A-2			\$2,545,000		\$2,545,000	
ACCRUED INTEREST PAYABLE 2005			\$1,762,040		\$1,762,040	
ACCRUED PRINCIPAL PAYABLE 2005			\$2,045,000		\$2,045,000	
FUND EQUITY:						
FUND BALANCES:		** *** ***				
ASSIGNED	\$242,752	\$3,140,856			\$3,383,608	
UNASSIGNED	\$2,212,925		(04.020.720)		\$2,212,925	
RESTRICTED FOR DEBT SERVICE 2002A-2			(\$4,830,720)		(\$4,830,720)	
RESTRICTED FOR DEBT SERVICE 2005			(\$3,593,678)		(\$3,593,678)	
RESTRICTED FOR DEBT SERVICE 2015A			\$2,149,439		\$2,149,439	
RESTRICTED FOR DEBT SERVICE 2015-1			\$497,900		\$497,900	
			\$592,991		\$592,991	
<b>RESTRICTED FOR DEBT SERVICE 2015-2</b>			A			
RESTRICTED FOR DEBT SERVICE 2015-2 RESTRICTED FOR DEBT SERVICE 2015-3			\$122,084		\$122,084	
<b>RESTRICTED FOR DEBT SERVICE 2015-2</b>			\$122,084	\$10	\$122,084 \$10	
RESTRICTED FOR DEBT SERVICE 2015-2 RESTRICTED FOR DEBT SERVICE 2015-3						
RESTRICTED FOR DEBT SERVICE 2015-2 RESTRICTED FOR DEBT SERVICE 2015-3 RESTRICTED FOR CAPITAL PROJECTS						

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### COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending December 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
REVENUES:	500021	LINES INSTITUT		TRAFFICE
Special Assessments - Tax Roll	\$1,417,679	\$940,066 \$304,732	\$940,066	\$0
Special Assessments - Direct Interest	\$600,993 \$750	\$304,732 \$188	\$239,094 \$185	(\$65,638) (\$3)
Miscellaneous Income	\$0	\$0	\$2,400	\$2,400
TOTAL REVENUES	\$2,019,422	\$1,244,985	\$1,181,744	(\$63.241
EXPENDITURES:				
ADMINISTRATIVE:				
Supervisor Fees FICA	\$12,000	\$3,000	\$4,000	(\$1,000)
Engineering	\$918 \$15,000	\$230 \$3,750	\$306 \$653	(\$77) \$3,097
Attomey	\$35,000	\$8,750	\$6,484	\$2,266
Trustee Fees Arbitrage	\$17,500 \$3,600	\$0 \$900	\$0 \$0	\$0 \$900
Collection Agent	\$5,000	\$5,000	\$5,000	\$0
Dissemination	\$10,000	\$2,500	\$3,500	(\$1,000)
Property Appraiser Fee	\$1,000	\$0	\$0	\$0
Property Taxes Annual Audit	\$400 \$5,200	\$400 \$1,578	\$295 \$1,578	\$105 \$0
District Management Fees	\$44,275	\$11,069	\$11,069	\$0
nformation Technology	\$3,400	\$850	\$550	\$300
Telephone	\$300	\$75	\$7	\$69
Postage	\$3,500	\$875	\$168	\$707
Printing & Binding	\$2,500	\$625 \$14,800	\$204 \$13,789	\$421
nsurance Legal Advertising	\$14,800 \$1,500	\$14,800 \$375	\$13,789 \$185	\$1,011 \$190
Other Current Charges	\$600	\$150	\$0	\$150
Office Supplies	\$500	\$125	\$48	\$77
fravel Per Diem	\$500	\$125 \$175	\$0 \$175	\$125 \$0
Dues, Licenses & Subscriptions TOTAL ADMINISTRATIVE	\$175	\$175	\$175	\$7,340
MAINTENANCE-SHARED EXPENSES:	3111,000	100 000	940,011	\$7,540
field Management facility Lease Agreement	\$39,851 \$22,884	\$9,963 \$5,721	\$9,963 \$5,721	50 50
elephone	\$4,760	\$1,190	\$1,235	(\$45
lectric	\$341,600	\$85,400	\$81,750	\$3,650
Vater & Sewer	\$44,800	\$11,200	\$11,748	(\$548
Gas	\$43,120	\$10,780	\$3,344	\$7,436
Pool & Fountain Maintenance Environmental	\$100,800 \$5,600	\$25,200 \$1,400	\$26,373 \$1,077	(\$1,173) \$323
Property Insurance	\$25,620	\$25,620	\$24,923	\$697
rrigation Repairs	\$8,400	\$2,100	\$1,586	\$514
andscape Contract	\$434,722	\$108,681	\$91,041	\$17,640
andscape Contingency	\$28,000	\$7,000	\$47,498	(\$40,498)
andscape Consulting	\$21,840	\$5,460	\$6,718	(\$1,258)
Gate and Gatehouse Expenses Roadways/Sidewalks	\$17,920 \$28,000	\$4,480 \$7,000	\$648 \$384	\$3,832 \$6,616
ighting	\$5,600	\$1,400	\$9554	\$1,400
ASA Building Repairs	\$14,000	\$3,500	\$821	\$2,679
ressure Washing	\$19,600	\$4,900	\$196	\$4,704
Maintenance (Inspections)	\$980	\$245	\$160	\$85
Repairs & Maintenance Pest Control	\$11,200 \$406	\$2,800 \$102	\$1,688 \$0	\$1,112 \$102
Signage	\$4,480	\$1,120	\$2,890	(\$1,770)
ecurity	\$78,400	\$19,600	\$19,600	\$0
COMMUNITY CENTER:				
andscape	\$16,000	\$4,000	\$2,643	\$1,357
Telephone	\$1,500	\$375	\$362	\$13
Electric Vater & Sewer	\$25,000 \$2,500	\$6,250 \$625	\$5,844 \$493	\$406 \$132
Jas	\$350	\$88	\$493	\$132
Contract Cleaning faintenance (Inspections)	\$10,000 \$1,250	\$2,500 \$313	\$2,400 \$903	\$100 (\$591
IAINTENANCE-DIRECT EXPENSES:	01,200	40 L.I	<i>\$703</i>	(4391
rigation System Operations	\$100,000	\$25,000	\$0	\$25,000
Contingency iransfer Out	\$100,000 \$0 \$382,571	\$25,000 \$0 \$0	\$0 \$0	\$23,000 \$0 \$0
TOTAL MAINTENANCE	\$1,841,754	\$384,011	\$352,081	\$31,930
TOTAL EXPENDITURES	\$2,019,422	\$439,362	\$400,092	\$39,270
XCESS REVENUES (EXPENDITURES)	\$0		\$781.653	
UND BALANCE - Beginning	\$0		\$1,674,024	
UND BALANCE - Ending	\$0		\$2,455,677	

### Reunion East COMMUNITY DEVELOPMENT DISTRICT

### **REPLACEMENT & MAINTENANCE FUND**

	ADOPTED BUDGET	PRORATED THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE	
REVENUES:					
Transfer In	\$382,571	\$0	\$0	\$0	
Interest	\$25,000	\$6,250	\$12,892	\$6,642	
TOTAL REVENUES	\$407,571	\$6,250	\$12,892	\$6,642	
EXPENDITURES:					
Building Improvements	\$117,600	\$29,400	\$0	\$29,400	
Fountain Improvements	\$14,000	\$3,500	\$0	\$3,500	
Gate/Gatehouse Improvements	\$5,600	\$1,400	\$0	\$1,400	
Landscape Improvements	\$140,000	\$35,000	\$7,952	\$27,048	
Lighting Improvements	\$4,480	\$1,120	\$0	\$1,120	
Monument Improvements	\$14,000	\$3,500	\$21,661	(\$18,161)	
Pool Furniture	\$8,400	\$2,100	\$7,918	(\$5,818)	
Pool Repair & Replacements	\$47,600	\$11,900	\$4,644	\$7,256	
Roadways/Sidewalks Improvement	\$8,680	\$2,170	\$1,529	\$641	
Signage	\$28,000	\$7,000	\$0	\$7,000	
Contingency	\$0	\$0	\$11,899	(\$11,899)	
TOTAL EXPENDITURES	\$388,360	\$97,090	\$55,602	\$41,488	
EXCESS REVENUES (EXPENDITURES)	\$19,211		(\$42,711)		
FUND BALANCE - Beginning	\$2,934,206	\$3,183,567			
FUND BALANCE - Ending	\$2,953,417		\$3,140,856		

COMMUNITY DEVELOPMENT DISTRICT

### Debt Service 2002A-2

	ADOPTED BUDGET	PRORATED THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE	
REVENUES:					
Special Assessments Interest	\$0 \$0	\$0 \$0	\$0 \$447	\$0 \$447	
TOTAL REVENUES	\$0	\$0	\$447	\$447	
EXPENDITURES:					
Interest Expense 11/01	\$0	\$0	\$0	\$0	
Principal Expense 05/01	\$0	\$0	\$0	\$0	
Interest Expense 05/01	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	\$0	\$0	\$0	\$0	
Other Debt Service Costs	\$0	\$0	(\$4,514)	(\$4,514)	
TOTAL OTHER	\$0	\$0	(\$4,514)	(\$4,514)	
EXCESS REVENUES (EXPENDITURES)	\$0		(\$4,066)		
FUND BALANCE - Beginning	\$0		(\$4,826,653)		
FUND BALANCE - Ending	\$0		(\$4,830,720)		

### COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2005

Statement of Revenues & Expenditures

For The Period Ending December 31, 2019

	ADOPTED BUDGET	PRORATED THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE	
REVENUES:	DODODI			VIIIIIIIIOE	
Special Assessments	\$0	\$0	\$0	\$0	
Interest	\$0	\$0	\$942	\$942	
TOTAL REVENUES	\$0	\$0	\$942	\$942	
EXPENDITURES:					
Interest Expense 11/01	\$0	\$0	\$0	\$0	
Principal Expense 05/01	\$0	\$0	\$0	\$0	
Interest Expense 05/01	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	\$0	\$0	\$0	\$0	
Other Debt Service Costs	\$0	\$0	(\$8,710)	(\$8,710)	
TOTAL OTHER	\$0	\$0	(\$8,710)	(\$8,710)	
EXCESS REVENUES (EXPENDITURES)	\$0		(\$7,767)		
FUND BALANCE - Beginning	\$0		(\$3,585,911)		
FUND BALANCE - Ending	\$0		(\$3,593,678)		

### Debt Service 2015A

	ADOPTED	PRORATED	ACTUAL		
REVENUES:	BUDGET	THRU 12/31/19	THRU 12/31/19	VARIANCE	
Special Assessments Interest	\$2,568,595 \$1,000	\$1,701,552 \$250	\$1,701,552 \$3,290	\$0 \$3,040	
TOTAL REVENUES	\$2,569,595	\$1,701,802	\$1,704,842	\$3,040	
EXPENDITURES:					
Interest Expense 11/01 Principal Expense 05/01	\$641,025 \$1,320,000	\$641,025 \$0	\$641,025 \$0	\$0 \$0	
Interest Expense 05/01	\$641,025	\$0	\$0	\$0	
OTHER FINANCING SOURCES (USES)					
Transfer In (Out) Other Debt Service Costs	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
TOTAL OTHER	\$0	\$0	\$0	\$0	
EXCESS REVENUES (EXPENDITURES)	(\$32,455)		\$1,063,817		
FUND BALANCE - Beginning	\$891,203		\$1,085,621		
FUND BALANCE - Ending	\$858.748		\$2,149,439		

### Debt Service 2015-1

T I I I I I I I I I I I I I I I I I I I				
	ADOPTED	PRORATED	ACTUAL	
1	BUDGET	THRU 12/31/19	THRU 12/31/19	VARIANCE
REVENUES:				
Special Assessments - Tax Collector	\$28,771	\$21,342	\$21,342	\$0
Special Assessments - Direct Billed	\$196,599	\$95,773	\$0	(\$95,773)
Interest	\$1,000	\$250	\$13,333	\$13,083
TOTAL REVENUES	\$226,370	\$117,365	\$34,675	(\$82,690)
EXPENDITURES:				
Special Call 11/01	\$4,150,000	\$4,150,000	\$4,150,000	\$0
Interest Expense 11/01	\$204,105	\$204,105	\$204,105	\$0
Principal Expense 05/01	\$90,000	\$0	\$0	\$0
Interest Expense 05/01	\$67,155	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,511,260	\$4,354,105	\$4,354,105	\$0
EXCESS REVENUES (EXPENDITURES)	(\$4,284,890)		(\$4,319,430)	
FUND BALANCE - Beginning	\$4,470,778		\$4,817,330	
FUND BALANCE - Ending	\$185,888		\$497,900	

### Debt Service 2015-2

[	ADOPTED BUDGET	PRORATED THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
REVENUES:	200001			Thanker a
Special Assessments - Tax Roll Special Assessments - Direct Billed Interest	\$10,225 \$583,215 \$1,000	\$4,267 \$291,608 \$250	\$4,267 \$181,933 \$6,291	\$0 (\$109,675) \$6,041
TOTAL REVENUES	\$594,440	\$296,125	\$192,491	(\$103,634)
EXPENDITURES:				
Special Call 11/01 Interest Expense 11/01 Principal Expense 05/01 Interest Expense 05/01	\$1,550,000 \$250,470 \$200,000 \$199,320	\$1,550,000 \$250,470 \$0 \$0	\$1,550,000 \$250,470 \$0 \$0	\$0 \$0 \$0 \$0
TOTAL EXPENDITURES	\$2,199,790	\$1,800,470	\$1,800,470	\$0
OTHER FINANCING SOURCES (USES)				
Transfer In (Out) Other Debt Service Costs	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
TOTAL OTHER	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	(\$1,605,350)		(\$1,607,979)	
FUND BALANCE - Beginning	\$1,825,115		\$2,200,970	
FUND BALANCE - Ending	\$219,765		\$592,991	

### Debt Service 2015-3

[	ADOPTED BUDGET	PRORATED THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
REVENUES:	BODGEI	1HRU 12/31/19	1HKU 12/31/19	VARIANCE
Special Assessments - Tax Roll Special Assessments - Direct Billed Interest	\$6,769 \$329,496 \$500	\$1,910 \$164,748 \$125	\$1,910 \$115,835 \$283	\$0 (\$48,913) \$158
TOTAL REVENUES	\$336,765	\$166,782	\$118,028	(\$48,754)
EXPENDITURES:				
Interest Expense 11/01	\$100,485	\$100,485	\$100,485	\$0
Principal Expense 05/01	\$135,000	\$0	\$0	\$0
Interest Expense 05/01	\$100,485	\$0	\$0	\$0
TOTAL EXPENDITURES	\$335,970	\$100,485	\$100,485	\$0
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	\$0	\$0	\$0	\$0
Other Debt Service Costs	\$0	\$0	\$0	\$0
TOTAL OTHER	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$795		\$17,543	
FUND BALANCE - Beginning	\$104,353		\$104,541	
FUND BALANCE - Ending	\$105,148		\$122,084	

### COMMUNITY DEVELOPMENT DISTRICT

**Capital Projects 2005** 

Statement of Revenues & Expenditures

For The Period Ending December 31, 2019

	ADOPTED BUDGET	PRORATED THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE	
REVENUES:					
Interest	\$0	\$0	\$0	\$0	
TOTAL REVENUES	\$0	\$0	\$0	\$0	
EXPENDITURES:					
Capital Outlay	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	
OTHER FINANCING SOURCES (USES)					
Transfer In (Out)	\$0	\$0	\$0	\$0	
TOTAL OTHER	\$0	\$0	\$0	\$0	
EXCESS REVENUES (EXPENDITURES)	\$0		\$0		
FUND BALANCE - Beginning	\$0		\$10		
FUND BALANCE - Ending	\$0		\$10		

### **Reunion East CDD**

### Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues													
Special Assessments - Tax Roll	\$0	\$178,323	\$761,743	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$940,066
Special Assessments - Direct	\$0	\$113,330	\$125,764	\$0	\$0	\$0	\$0	\$0	\$0	S0	\$0	\$0	\$239,094
Interest	\$68	\$59	\$57	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$185
Miscellaneous Income	\$0	\$2,400	\$0	S0	\$0	\$0	\$0	S0	\$0	\$0	\$0	\$0	\$2,400
Total Revenues	\$68	\$294,112	\$887,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,181,744
Expenditures													
Administrative													
Supervisor Fees	\$1,000	\$1,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO	\$4,000
FICA	\$77		\$153	\$0	\$0	50	\$0	\$0	\$0	\$0	50	\$0	\$306
Engineering	\$252		\$252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$653
Attorney	\$2,913		\$2,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0	\$0	\$6,484
Trustee Fees	\$0		\$0	\$0	\$0	50	\$0	\$0	S0	\$0	\$0	\$0	\$0
Arbitrage	\$0		50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection Agent	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Dissemination	\$1,833	\$833	\$833	\$0	\$0	\$0	S0	\$0	\$0	\$0	\$0	\$0	\$3,500
Property Appraiser Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$295	\$0	\$0	\$0	\$0	\$0	\$0	S0	\$0	\$0	\$0	\$295
Annual Audit	\$1,500	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,578
District Management Fees	\$3,690	\$3,690	\$3,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,069
Information Technology	\$183	\$183	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$550
Telephone	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
Postage	\$108	\$44	\$16	\$0	\$0	\$0	S0	\$0	\$0	\$0	\$0	\$0	\$168
Printing & Binding	\$53	\$76	\$76	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$204
Insurance	\$13,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,789
Legal Advertising	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$0	S0	\$0	\$0	\$185
Other Current Charges	\$0		\$0	S0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$16		\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
Travel Per Diem	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	S0	\$175
	\$30,595	\$7,848	\$9,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,011

Reunion East CDD	
Month to Month	

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
											, in the second se		
Maintenance													
Field Management	\$3,321	\$3,321	\$3,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,963
Facility Lease Agreement	\$1,907	\$1,907	\$1,907	\$0	<b>SO</b>	\$0	\$0	\$0	\$0	\$0	SO	\$0	\$5,721
Telephone	\$407	\$416	\$413	\$0	\$0	\$0	\$0	\$0	\$0 20	\$0	\$0	50	\$1,235
Electric	\$29,216	\$28,533 \$2,553	\$24,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,750
Water & Sewer Gas	\$3,157		\$6,039	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	S0	\$0	50	\$11,748
Gas Pool & Fountain Maintenance	\$524 \$7,844	\$1,161 \$8,492	\$1,659 \$10,037	\$0 \$0	S0 S0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$3,344
Environmental	\$1,844	\$146	\$784	50 S0	\$0 \$0	\$0	\$0	\$0 \$0	50 50	\$0 \$0	\$0 \$0	\$0 \$0	\$26,373
	\$24,054	\$870	\$/84 \$0	S0 S0	\$0	S0 S0	S0 S0	S0 S0					\$1,077
Property Insurance		\$870 \$0	50		\$0 \$0				S0	\$0	\$0	\$0	\$24,923
Irrigation	\$1,586	\$0 \$30,347	\$0 \$30,347	\$0		\$0	\$0	\$0	\$0 50	\$0	\$0	\$0	\$1,586
Landscape Contract	\$30,347			50	\$0	\$0 60	\$0	\$0 \$0	50	50	\$0	\$0	\$91,041
Landscape Contingency	\$6,787	\$30,154	\$10,557	\$0	\$0 \$0	\$0 60	\$0	50 50	\$0	S0	\$0	\$0	\$47,498
Landscape Consulting	\$1,820	\$2,496	\$2,402	50		\$0	\$0		\$0	\$0	50	\$0	\$6,718
Gatehouse and Gatehouse Expenses	\$277 \$384	\$371	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0	\$0	\$648
Roadways/Sidewalks		S0	\$0	S0	\$0	\$0	\$0	\$0	\$0	\$0	SO	\$0	\$384
Lighting	50	50	\$0 \$475	\$0	\$0	S0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSA Building Repairs	\$282	\$64		\$0	\$0	20	\$0	\$0	\$0	\$0	\$0	\$0	\$821
Pressure Washing	\$196	50	50	\$0	\$0	50	\$0	\$0	\$0	S0	\$0	\$0	\$196
Maintenance (Inspections)	\$87	<b>S0</b>	\$73	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$160
Repairs & Maintenance	\$425	\$0	\$1,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,688
Pest Control	\$0	\$0	\$0	\$0	\$0	<b>S</b> 0	\$0	50	\$0	\$0	\$0	\$0	\$0
Signage	\$2,386	\$504	\$0	SO	\$0	\$0	\$0	\$0	\$0	\$0	SO	\$0	\$2,890
Security	\$6,533	\$6,533	\$6,533	\$0	\$0	\$0	<b>S</b> 0	\$0	\$0	\$0	S0	\$0	\$19,600
Community Center													
Landscape	\$881	\$881	\$881	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,643
Telephone	\$118	\$123	\$121	S0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$362
Electric	\$2,363	\$1,947	\$1,535	\$0	S0	S0	\$0	\$0	\$0	\$0	50	\$0	\$5,844
Water & Sewer	\$165	\$157	\$171	\$0	\$0	SO	\$0	SO	\$0	\$0	50	50	\$493
Gas	\$24	\$24	\$24	S0	\$0	\$0	\$0	\$0 \$0	50	\$0	\$0	\$0	\$71
Contract Cleaning	\$875	\$700	\$825	\$0	\$0 \$0	50	\$0	\$0 \$0	so	\$0 \$0	50	50 50	\$2,400
Maintenance (Inspections) Maintenance-Direct	\$155	\$618	\$130	\$0	50	\$0	\$0	20	\$0	20	\$0	50	\$903
Irrigation System Operations	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	50	SO	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	50	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>S</b> 0	\$0	\$0	\$0	\$0
	\$126,265	\$122,319	\$103,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$352,081
Total Expenditures	\$156,861	\$130,167	\$113,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,092
tom - Apendianeo	• · · · · · · · · · · ·	4100,107	+	÷	+5	+5	+•		+3	+*			\$100,00E
Excess Revenues	Nevee -		4774 544				45		**		45	<b>A7</b>	
(Expenditures)	(\$156,792)	\$163,945	\$774,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$781,653

#### REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

#### SPECIAL ASSESSMENT RECEIPTS - FY2020

#### TAX COLLECTOR

									Assessments Assessments		4,279,742 4,022,957		1,507,319 1,416,880		2,728,299 2,564,601		34,219 32,166		6,842 6,432		3,062 2,878		
									10 - 1		22 X 225- 2				2015A		2015-1		2015-2		2015-3		
Date	Dist	Gro	ss Assessments		Discounts/		Commissions		Interest		let Amount	G	eneral Fund	D	ebt Svc Fund	De	ebt Svc Fund	De	ebt Svc Fund	De	bt Svc Fund		Total
Received	Dist.		Received	_	Penalties	-	Paid	_	Income	_	Received	_	35.22%	_	63.75%	_	0.80%	_	0.16%	_	0.07%	_	100%
11/12/19	ACH	ć	39,708.50	¢	2,108.96	¢	751.99	¢	-	Ś	36,847.55	l c	12,977.65	ć	23,490.00	ċ	294.62	¢	58.91	e	26.36	¢	36 847 55
11/22/19	ACH	é	499,006.54		19,959.97		9,580.92			è	469,465.65		165,345.12		and the second second second		3,753.70		750.57			- 8	36,847.55 469,465.65
12/6/19	ACH	è	2,027,772.44	10.0	81,110.22		38,933.25			÷.	403,403.03	- C	and the second		1,216,161.01		15,253.61						1 1
12/9/19	ACH	ç	3,622.47		40.97		71.63		-	2. ¢	3,509.87		1,236.17				28.06		3,050.01 5.61				1,907,728.97
12/23/19	ACH	ڊ خ	266,757.29		10,038.63		5,134.36			ç	251,584.30	· · ·	<ul> <li>C. SOV 31000 (0110)</li> </ul>		· · · · · · · · · · · · · · · · · · ·						2.51		3,509.87
1/10/20	ACH	¢ ¢	271,480.47		8,180.47	ş	5,266.02			ç	251,584.50		88,607.62 90,879.19				2,011.59		402.22		180.01	\$	251,584.30
		Ş			• • • • • • • • • • • • • • • • • • •				-	Ş					· · · · · · · · · · · · · · · · · · ·		2,063.16		412.54		184.62		258,033.98
1/13/20	ACH	\$	27,057.18	\$	629.41	\$	528.55	\$	-	\$	25,899.22	- C	9,121.67				207.08	\$	41.41		18.53		25,899.22
1/21/20	ACH	Ş	-	Ş	-	Ş	٠	Ş	906.81	Ş	906.81	\$	319.38	Ş	578.08	Ş	7.25	Ş	1.45	\$	0.65	Ş	906.81
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										\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-
Totals		\$	3,135,404.89	\$	122,068.63	\$	60,266.72	\$	906.81	\$ 2	2,953,976.35	\$ 1	,040,386.15	\$	1,883,134.83	\$	23,619.07	\$	4,722.71	\$	2,113.58	\$	2,953,976.35

DATE								
RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT	GENERAL FUND	SERIES 2015-1	SERIES 2015-2	SERIES 2015-3
1/6/20	11/1/19	WIRE	\$ 313,212.00	\$ 313,212.00	\$ 58,852.00	\$ 95,773.00	\$109,675.00	\$48,912.00
	2/1/20		\$ 156,606.00	\$ -	\$ -	\$ -	\$ -	\$ -
	5/1/20		\$ 156,606.00	\$	\$ -	\$ -	\$-	\$-
			\$ 626,424.00	\$ 313,212.00	\$ 58,852.00	\$ 95,773.00	\$109,675.00	\$ 48,912.00
hof II - Spectrum LLC			\$815,040.00		\$219,504.00	\$363,865.00	\$231,671.00	
DATE	DUE	CHECK	NET	AMOUNT	GENERAL	SERIES	SERIES	
RECEIVED	DATE	NO.	ASSESSED	RECEIVED	FUND	2015-2	2015-3	
12/13/19	11/1/19	WIRE	\$ 407,520.00	\$ 407,520.00	\$ 109,752.00	\$ 181,933.00	\$115,835.00	
	2/1/20		\$ 203,760.00	\$ -	\$ -	\$ -	\$ -	
	5/1/20		\$ 203,760.00	ş -	\$ -	\$ -	\$-	
			\$ 815,040.00	\$ 407,520.00	\$109,752.00	\$ 181,933.00	\$115,835.00	
rlando Reunion Developme	nt LLC		\$7,439.00		\$2,386.00	\$5,053.00		
DATE	DUE	CHECK	NET	AMOUNT	GENERAL	SERIES		
RECEIVED	DATE	NO.	ASSESSED	RECEIVED	FUND	2015-1		
	11/1/19		\$ 3,720.00	\$ -	\$ - ¢	\$ -		
	2/1/20		\$ 1,860.00	\$ - ¢	\$ - c	\$ -		
	5/1/20		\$ 1,860.00	\$ -	\$ -	\$ -		
			\$ 7,440.00	\$ -	\$-	\$ -		
HOF Acquisitions II, LLC			\$32,024.00		\$32,024.00			
DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND			
12/13/19	11/1/19	WIRE	\$ 16,012.00	\$ 16,012.00	\$ 16,012.00			
12/13/13	2/1/20	WINE	\$ 8,006.00	\$ 10,012.00	\$ -			
	5/1/20		\$ 8,006.00		\$ -			
			and production to the second					
			\$ 32 024 00	\$ 16.017.00	\$ 16 012 00			
HOF Acquisitions II, LLC			\$ 32,024.00 \$11,186.00	\$ 16,012.00	\$ 16,012.00 \$11,186.00			
	DUE	СНЕСК	\$11,186.00		\$11,186.00	1		
HOF Acquisitions II, LLC DATE RECEIVED	DUE DATE	CHECK NO.		\$ 16,012.00 AMOUNT RECEIVED				
DATE			\$11,186.00 NET	AMOUNT	\$11,186.00 GENERAL			
DATE RECEIVED	DATE	NO.	\$11,186.00 NET ASSESSED	AMOUNT RECEIVED \$ 5,593.00	\$11,186.00 GENERAL FUND			
DATE RECEIVED	DATE 11/1/19	NO.	\$11,186.00 NET ASSESSED \$ 5,593.00	AMOUNT RECEIVED \$ 5,593.00 \$	\$11,186.00 GENERAL FUND \$ 5,593.00			
DATE RECEIVED	DATE 11/1/19 2/1/20	NO.	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00	AMOUNT RECEIVED \$ 5,593.00 \$	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ -			
DATE RECEIVED	DATE 11/1/19 2/1/20	NO.	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00 \$ 2,797.00	AMOUNT RECEIVED \$ 5,593.00 \$ - \$ -	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ - \$			
DATE RECEIVED 1/6/20 Irlando Health Inc DATE	DATE 11/1/19 2/1/20	NO.	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00 \$ 11,187.00 \$ 2,797.00 \$ 2,797.00 \$ 11,187.00 \$ 2,797.00 \$ 2,797.00 \$ 11,187.00 \$ 2,797.00 \$ 2,97.00 \$ 2,97.00	AMOUNT RECEIVED \$ 5,593.00 \$ - \$ 5,593.00	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ - \$ - \$ \$ 5,593.00 \$226,660.00 GENERAL			
DATE RECEIVED 1/6/20 Irlando Health Inc DATE RECEIVED	DATE 11/1/19 2/1/20 5/1/20 DUE DATE	NO. WIRE CHECK NO.	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 225,660.00 NET ASSESSED	AMOUNT RECEIVED \$ 5,593.00 \$ - \$ - \$ 5,593.00 \$ 5,593.00	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ - \$ - \$ \$ 5,593.00 \$226,660.00 GENERAL FUND			
DATE RECEIVED 1/6/20 Irlando Health Inc DATE	DATE 11/1/19 2/1/20 5/1/20 5/1/20 DUE DATE 11/1/19	NO. WIRE	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 226,660.00 \$ 226,660.00 NET ASSESSED \$ 113,330.00	AMOUNT RECEIVED \$ 5,593.00 \$ - \$ - \$ 5,593.00 \$ 5,593.00 \$ 113,330.00	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ - \$ - \$ \$ 5,593.00 \$226,660.00 GENERAL FUND \$ 113,330.00			
DATE RECEIVED 1/6/20 Irlando Health Inc DATE RECEIVED	DATE 11/1/19 2/1/20 5/1/20 DUE DATE 11/1/19 2/1/20	NO. WIRE CHECK NO.	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00 \$ 2,797.00 \$ 11,187.00 \$226,660.00 NET ASSESSED \$ 113,330.00 \$ 56,665.00	AMOUNT RECEIVED \$ 5,593.00 \$ - \$ 5,593.00 \$ 5,593.00 \$ 113,330.00 \$ 113,330.00	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ - \$ - \$ 5,593.00 \$ 226,660.00 GENERAL FUND \$ 113,330.00 \$ -			
DATE RECEIVED 1/6/20 Irlando Health Inc DATE RECEIVED	DATE 11/1/19 2/1/20 5/1/20 5/1/20 DUE DATE 11/1/19	NO. WIRE CHECK NO.	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 226,660.00 \$ 226,660.00 NET ASSESSED \$ 113,330.00	AMOUNT RECEIVED \$ 5,593.00 \$ - \$ 5,593.00 \$ 5,593.00 \$ 113,330.00 \$ 113,330.00	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ - \$ - \$ \$ 5,593.00 \$226,660.00 GENERAL FUND \$ 113,330.00			
DATE RECEIVED 1/6/20 Irlando Health Inc DATE RECEIVED	DATE 11/1/19 2/1/20 5/1/20 DUE DATE 11/1/19 2/1/20	NO. WIRE CHECK NO.	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 11,187.00 \$ 226,660.00 \$ 56,665.00 \$ 56,665.00	AMOUNT RECEIVED \$ 5,593.00 \$ - \$ 5,593.00 \$ 5,593.00 \$ 113,330.00 \$ 113,330.00	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ - \$ - \$ 5,593.00 \$ 226,660.00 GENERAL FUND \$ 113,330.00 \$ - \$ -			
DATE RECEIVED 1/6/20 Irlando Health Inc DATE RECEIVED 11/27/19	DATE 11/1/19 2/1/20 5/1/20 DUE DATE 11/1/19 2/1/20	NO. WIRE CHECK NO.	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 11,187.00 \$ 226,660.00 \$ 56,665.00 \$ 56,665.00	AMOUNT RECEIVED \$ 5,593.00 \$ - \$ 5,593.00 \$ 5,593.00 \$ 113,330.00 \$ - \$ -	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ - \$ - \$ 5,593.00 \$ 226,660.00 GENERAL FUND \$ 113,330.00 \$ - \$ -			
DATE RECEIVED 1/6/20 Irlando Health Inc DATE RECEIVED	DATE 11/1/19 2/1/20 5/1/20 DUE DATE 11/1/19 2/1/20	NO. WIRE CHECK NO. 1001300346	\$11,186.00 NET ASSESSED \$ 5,593.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 2,797.00 \$ 11,187.00 \$ 226,660.00 \$ 56,665.00 \$ 56,665.00	AMOUNT RECEIVED \$ 5,593.00 \$ - \$ 5,593.00 \$ 5,593.00 AMOUNT RECEIVED \$ 113,330.00 \$ 113,330.00	\$11,186.00 GENERAL FUND \$ 5,593.00 \$ - \$ - \$ 5,593.00 \$ 226,660.00 GENERAL FUND \$ 113,330.00 \$ - \$ -			

L		FUND	S	ERIES 2015-1	SERIES 2015-2	SERIES 2015-3
Г	TOTAL DIRECT BILLED	\$609,464.00		\$196,599.00	\$583,215.00	\$329,496.00
	TOTAL RECEIVED	\$ 303,539.00	\$	95,773.00	\$ 291,608.00	\$ 164,747.00
L						
Г	VARIANCE	\$ (305,925.00)	\$	(100,826.00)	\$ (291,607.00)	\$ (164,749.00)

# **SECTION 4**

#### Reunion East/West CDD Direct Billed Assessments for FY 2019

District Reunion East	Landownder Pr	oduct	Total O & M	Total Debt	Total Due		0 & M	Debt	Total	Paid
	Orlando Health					Nov	\$113,330	\$0	\$113,330	Paid 11/27/19
	34-25-27-4936-0001-0040					Feb	\$56,665	\$0	\$56,665	
			\$226,659	\$0	\$226,659	May	\$56,665	\$0	\$56,665	
	Totals		\$226,659	\$0	\$226,659	Total	\$226,659	\$0	\$226,659	
							0 & M	Debt	Total	Paid
	Orlando Reunion Development L	LLC	\$2,386	\$5,053	\$7,439	Nov	\$1,193	\$2,527	\$3,720	
	35-25-27-4885-PRCL-0C30 41	MF				Feb	\$597	\$1,263	\$1,860	
						May	\$597	\$1,263	\$1,860	
						Total	\$2,386	\$5,053	\$7,439	
	EHOF/SPECTRUM 11-1-15 Interest						0 & M	Debt	Total	Paid
	27-25-27-2985-TRAC-FD20/FE 29	6 Condos	\$117,704	\$504,490	\$622,194	Nov	\$191,231	\$550,009	\$741,240	Paid \$318,805 - 1/6/2
	34-25-27-4936-0001FD10 27	76 SF	\$219,504	\$595,527	\$815,031	Feb	\$95,616	\$275,004	\$370,620	
	34-25-27-4936-0001-									
	0010/0020/0050/0031 Co	ommercial	\$45,254	\$0	\$45,254	May	\$95,616	\$275,004	\$370,620	
			\$382,462	\$1,100,017	\$1,482,479	Total	\$382,462	\$1,100,017	\$1,482,479	
strict	Landownder		Total O & M	Total Debt	Total Due		0 & M	Debt	Total	Paid
union West	Reunion West Dev. Partners									
	27-25-27-4927-0001-WC10		\$133,920	\$392,813	\$526,733	Dec	\$66,960	\$196,407	\$263,367	Paid 10/31/19
	27-25-27-3160-000A-0030					March	\$33,480	\$98,203	\$131,683	Paid 1/23/20
	27-25-27-4927-0001-SF20					June	\$33,480	\$98,203	\$131,683	
			\$122 020 00	\$392,813.00	\$526 733.00	Total	\$133,920	\$392,813	\$526,733	