

*Reunion East Community  
Development District*

*Agenda*

*July 9, 2020*

# AGENDA

# *Reunion East*

## *Community Development District*

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July 2, 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, July 9, 2020 at 1:00 p.m. via Zoom webinar: <https://zoom.us/j/91970330945>**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of the Minutes of the June 11, 2020 Meeting
4. Review and Acceptance of Fiscal Year 2019 Audit Report
5. Consideration of Agreement with Yellowstone Landscape to Provide Landscape Maintenance Services
6. Staff Reports
  - A. Attorney
  - 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
7. Other Business
8. Supervisor's Requests
9. Next Meeting Date
10. 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 June 11, 2020 meeting. The minutes are enclosed for your review.

The fourth order is the review and acceptance of the Fiscal Year 2019 audit report. A copy of the report is enclosed for your review.

The fifth order of business is the consideration of agreement with Yellowstone Landscape to provide landscape maintenance services. A copy of the agreement is enclosed for your review.

The sixth order of business is Staff Reports. 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,



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, June 11, 2020 at 1:00 p.m. via Zoom video conferencing, due to the COVID-19 virus.

Present and constituting a quorum were:

Mark Greenstein	Chairman
Don Harding	Vice Chairman
Trudy Hobbs	Assistant Secretary
Steven Goldstein	Assistant Secretary
John Dryburgh	Assistant Secretary

Also present were:

George Flint	District Manager
Tricia Adams	GMS
Jan Carpenter	District Counsel
Steve Boyd	District Engineer
Alan Scheerer	Field Manager
Victor Vargas	CWS Security
John Cruz	CWS Security
Rob Stultz	Yellowstone Landscape
Residents	

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order and called the roll. All Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: Per the Governor's Executive Order, the Board has been able to meet through technology. We have been using Zoom. That Executive Order expires at the end of June, so we anticipate in July that we will be meeting in person. We advertised the Zoom link information in the advertisement for this meeting, agenda and on the website, so any members of the public to attend the meeting as well as provide public comments. It looks like we have some attendees. Two are by phone and others are via Zoom on their computer or tablet. We have a public comment period. This is an opportunity for members of the public to provide comments on the agenda or items that are not on the agenda that they would like to bring to the Board's attention. For those

on Zoom, you will see a button that says, “raise hand.” You can click on that and it will alert us. If you are on the phone, you can press \*9. It will alert us that you want to speak. Are there any attendees, members of the public that would like to provide comments to the Board at this time? Hearing none, we will move on to the next item.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the May 14, 2020 Meeting**

Mr. Flint: Are there any additions, deletions, or corrections to the May 14, 2020 minutes?

Mr. Harding: I only have one minor issue. On Page 11, at the bottom, it refers to making the Sinclair Road entrance a manned gate. It should’ve been, “Making Sinclair Road an unmanned gate for later consideration.”

Mr. Flint: Yes.

Mr. Harding: That’s the only change I have.

On MOTION by Mr. Harding seconded by Mr. Goldstein with all in favor the minutes of the May 14, 2020 meeting were approved as amended.

**FOURTH ORDER OF BUSINESS**

**Review of Landscape Review Committee Recommendation and Selection of Landscape Firm**

Mr. Flint: Both Reunion East and West authorized staff to issue a joint Request for Proposals (RFP) for landscape maintenance. We received responses, but due to COVID-19 action was delayed on reviewing the proposals. However, we reached out to all of the bidders to make sure that they would hold their proposals and pricing. They all agreed to do so. Each Board appointed a representative to the Landscape Review Committee, which for Reunion West was Mr. Greenstein and for Reunion East was Mr. Goldstein. The Landscape Review Committee met yesterday, where both Mr. Goldstein and Mr. Greenstein, Tricia Adams and Alan Scheerer reviewed and ranked the proposals in accordance with the criteria in the RFP by both Boards. That information was sent to the Board this morning. I’m sorry for the lateness, but they just met yesterday morning. I can turn it over to Steve or Mark if you want to give an update on the Landscape Review Committee.

Mr. Goldstein: Go ahead Mark, you just provided an update to Reunion West.

Mr. Greenstein: Yes. Tricia, can you hear me?

Ms. Adams: I sure can. I can share the documents that I shared earlier and I'm more than happy to share the ranking sheet as well as the bid comparisons.

Mr. Greenstein: Good.

Ms. Adams: While you are speaking, we will get that set up.

Mr. Greenstein: As George pointed out, the Landscape Review Committee met yesterday and we reviewed all of the material that was provided. It was interesting the way the whole thing played out, in that we had three very closely ranked candidates. The official results placed Yellowstone first, Florida Commercial second, and BrightView third. There is a sheet that shows the ranking. Tricia, did you provide this?

Ms. Adams: Yes.

Mr. Greenstein: If everyone had an opportunity to look at this before then it's not new to you. The far-right column shows the ranking of one through seven. The total points earned is 100. The difference was insignificant, but there is a difference of a quarter of a point between Yellowstone and Florida Commercial and another half a point difference with BrightView. The major difference is in the price. Yellowstone had the next lowest price. We ranked on a 10 point scale, giving 10 points to the lowest bidder and proportionately assigned points based upon how far from the lowest bid these other candidates were. Yellowstone came in at 9.48 and Florida Commercial came in at 7 points. In dollars, you are talking about a \$240,000 difference.

Mr. Dryburgh: Wow. \$240,000 between number one and number two?

Mr. Greenstein: Correct. If you look at the price sheet Florida Commercial bid \$989,349 and Yellowstone bid \$756,590. That kind of differential would have to be made up by some significant difference in quality. We don't have a significant difference in quality.

Mr. Harding: I have a couple of questions, Mark. One thing that Florida Commercial has advantage of is they have facilities onsite as we speak at the Nicklaus Course and also using the maintenance building off of 532 for all of their landscape equipment. So, they have an advantage over any other company relative to on-site storage of all their equipment. The other item I am concerned about is we rent the building for Yellowstone off of 532 next to the fire station. Right? Don't we pay for that cost currently?

Mr. Greenstein: I was going to ask George based on a previous indication if that liability was going to disappear.

Mr. Harding: If we go with Yellowstone, do we need to continue paying that?

Mr. Flint: We don't have to. The RFP explicitly stated that no on-site facility was not to be provided, so the bidders anticipated that they have no on-site facility. Theoretically, if Florida Commercial has the on-site facility, you would think that they would have an advantage in pricing. All of the bidders were under the assumption that no on-site facility would be provided.

Mr. Harding: Currently, George, aren't we paying for that right now?

Mr. Flint: Under our current contract we are paying for that, but we are not obligated to going forward.

Mr. Harding: Under a new contract, we are no longer paying for that. Right?

Mr. Flint: Correct.

Mr. Harding: How much is that?

Mr. Flint: A significant amount. I don't know the exact amount. It's split between the resort, Reunion East and Reunion West.

Mr. Harding: Why would the resort be paying anything? They don't have anything stored there now, right?

Mr. Flint: Because they have a lease that they are still under.

Mr. Harding: So, with their new contract, they would cancel that too.

Mr. Greenstein: Correct.

Mr. Flint: They have to deal with the landlord on their current lease, whether they buy out the lease or the landlord will allow them to terminate the lease, but they are not paying because their vendor is using the space. They are paying it because they signed a lease that's not going to expire.

Mr. Harding: Okay, but that would stop with the new contract.

Mr. Flint: Yes. The obligation is to deal with the lease and whether we can negotiate.

Mr. Goldstein: Actually, that's not correct. The resort no longer has a lease for that building. That's my understanding.

Mr. Flint: The last time I spoke to the landlord, the resort had a lease.

Mr. Goldstein: I was told this week they were out of that lease.

Mr. Flint: That might be since I spoke to Jim Mattingly.

Mr. Goldstein: Could be.

Mr. Harding: Is there any possibility of going back to Florida Commercial and say, "We are down to two possibilities, you and another company, and if it wasn't for your price we might

consider it, but we are very much concerned about your price being so much more than our other preferred vendor?" Could we renegotiate something a little smaller than what they proposed?

Mr. Flint: I will let Jan answer.

Ms. Carpenter: The whole point of closed bids is the fact that no one can see the other prices. If we did that, we would be going behind the idea of a bid, giving someone an unfair advantage. As a government, we can't do that.

Mr. Goldstein: I understand that. Having a closed bid makes sense. Nothing else should come into play as far as the pricing. Mark and I both agree that the bid process was fair. We came up with the three that were very close. I actually did it three different ways, so I feel like we came up with the right three. I know there's a major price difference; however, in my opinion, I think there's a major quality difference. I am very unhappy with Yellowstone. For the last year, they have really not done what the contract calls for. I know that Alan disagrees, but he doesn't drive through here every day and doesn't deal with it. We have weeds. They show up when they want to show up it appears.

Mr. Dryburgh: The quality of their service dropped more than just a year.

Mr. Goldstein: Here is the big problem. They are not on property and don't have their equipment on property. If we have a hurricane come through, how many weeks is it going to take them to get people in here to clean up? With Anthony at Florida Commercial, the people that are doing the resort for him, are on property every single day. They have full crews here. Their equipment is here. In an emergency situation, they are going to take care of us. That has to be worth something. In my opinion, they have a vested interest in CDD property as much as the resort property. It showcases their resort.

Mr. Dryburgh: That's true, Steve, but you have to remember, \$200,000 is a lot of money.

Mr. Goldstein: I agree.

Mr. Dryburgh: They would have to understand how unhappy the Board has been, with their lack of attention to detail. We have seen the attitude, "It will be okay" or "we'll get to it." If they don't, that would seem to be a violation of the contract and you can terminate it.

Mr. Goldstein: But they are cutting their price. They couldn't even perform under the current price. How are they doing that?

Mr. Greenstein: I would like to address one point. We have to remember that it was discussed at the Reunion West meeting and not at Reunion East, but the point is, the differential in price between our current agreement, current contract with Yellowstone and the new one is

infinitesimal. It's basically in sync. It's a little less, but we are talking \$10,000 or \$20,000 less. We are not talking about significant drops. So, they didn't come in and try to undercut. There were other bidders who had similar pricing. I just wanted to make sure that was clear.

Ms. Carpenter: Steve, you make good points. I think the issue is with people being onsite. That's really a change in scope from what you bid out. The alternative, as John pointed out, is to go ahead and start with them. They are the low bidder. The contracts have a 30-day termination, so if you find in two or three months that they are not getting better, you can always terminate the contract.

Mr. Goldstein: I get two or three calls a week from people unhappy with CDD property.

Ms. Carpenter: The other option is to turn down all of the bids and change the scope.

Mr. Goldstein: Honestly, that would be my suggestion at this point. They are going to do something they haven't done previously, and I honestly don't think it's a good bid.

Mr. Dryburgh: You mean an honest bid.

Mr. Goldstein: I don't think there's any way they can do it at that price, plus they lost their building on top of it.

Ms. Carpenter: If they were the sole low bidder, I think there would be an issue to say, "Hey it doesn't look like anyone can do it for that price," but think there were three others with similar prices, so it's hard to make that decision just looking at the prices. It's certainly up to the Board if you want to change the scope to assure people onsite and to make a difference in what it is you are looking for than just the landscape bid the way it was. That's really a business issue for all of you to decide.

Mr. Dryburgh: We are going to continue with Florida Commercial relative to our home property and also the resort property. To reemphasize, we are only talking about the CDD property itself. I have to say one thing about Florida Commercial. Mike Ferber who is the director of their operations, has been personally involved with doing some things at my house. Is there any anticipation that I would be voting on the proposal? They have been very reactive in fixing up some things that needed to be fixed at my house. Their performance and quality are superior to Yellowstone, but then again, like Jan said, if we are unsatisfied with them, we can cancel their contract in 30 days.

Mr. Goldstein: Can we take public comment on this? Is there anyone that would like to comment?

Ms. Carpenter: It was on the agenda. I don't think anyone spoke at the beginning.

Mr. Flint: We took public comment at the beginning of the meeting. The Chair always has the prerogative of opening public comment.

Mr. Dryburgh: My recommendation based on the cost alone, is what Mark just said.

Ms. Hobbs: I don't know about the rest of the Board, but I actually heard from people on the new contract for the homeowners. I made several complaints myself on some stuff they have done. It all has to do with your own personal experience. My experience with them hasn't been great.

Mr. Goldstein: Trudy, my experience has not been great either. I'm looking at a house that hasn't had any wood chips. They are about six months late and are just delaying it. I'm not doing back flips with these guys.

Mr. Greenstein: Let's put things into perspective. I'm fully comfortable with the facts we discussed at the Reunion West meeting, that we have a 30 day kick out clause. Don, I'm glad that you brought up the issue about the maintenance facility because quite honestly, that was something I wanted to talk to George and Tricia about, to get clarity. That would've definitely been factored in, if we were stuck with that regardless. I knew that the RFP said there was no onsite building facility. We are not supplying any housing. You have to do it on your own. That's what left it as a level playing field. They had to factor that into their pricing, but the bottom line is we need to put this new contract in place so we can officially get out of that maintenance facility lease. We should just continue the status quo for some period of time. We can look at the performance of both contractors of the residential side and on the CDD side and we can do this again some time down the road. We cannot make up a \$240,000 difference.

Mr. Harding: I agree, completely.

Mr. Greenstein: The budget that we will talk about in a little while, proposed no changes. That's what our constituents are looking for; no change in the budget. We would have to increase assessments to make up for the \$240,000 shortfall, and I'm not going to be recommending that.

Mr. Goldstein: That's fine. We can get out of this in 30 days if we need to, if they don't improve.

Mr. Greenstein: I don't know if I put a 30-day window on performance.

Mr. Goldstein: They had six months, Mark. We are into June already. Since January they haven't done what they should have done.

Mr. Greenstein: Again, the CDD area is not the residential area.

Mr. Goldstein: I'm talking about the CDD area.

Mr. Greenstein: I know. The CDD area represents two or three feet of what I call the patch of heaven between the curb and the sidewalk.

Mr. Goldstein: Right.

Mr. Greenstein: And the roundabout areas that have beautiful flowers in them. They are always well maintained. Then we have what I call, "Behind the scenes water retention related areas." They are of concern, but I don't rate them as critical. I think the residential area is far more critical than the CDD area.

Mr. Goldstein: I agree.

Mr. Greenstein: Nonetheless, I see the potential efficiencies in having only one contractor. We didn't have the opportunity to take that route at this time, but that doesn't mean we won't consider taking that route at a later date. Right now, I can't specify when that would be, but I'm just saying this action now, puts us in a better financial position. It's kind of like a contract extension, even if it is a new contract, since we are maintaining the same contractor, but there is a difference. This is a new contract.

Mr. Goldstein: I'm looking at it as a month-to-month contract since we have a 30 day out.

Mr. Greenstein: Exactly.

Mr. Goldstein: That's fine if we went with that.

Mr. Greenstein: There is the reasonableness of conduct in the business world.

Mr. Goldstein: This might be a wakeup call if we select Yellowstone. The alternative was too expensive. The message to them might be, "Get a sharper pencil. If we come back for the next contract, understand you can't look for plucking all of the fruit from the tree. Just go a little bit lighter." Maybe they will come in with a second contract and the next time we do this, it's a much more efficient and aggressive contract.

Mr. Greenstein: The very issue of being able to or not being able to renegotiate or request rebids or anything like that, came up at the Reunion West meeting. It was discussed that we are on the ranking panel. We knew going in that we had this hurdle to face.

Mr. Goldstein: Okay.

Mr. Greenstein: This is the recommended way of dealing with it at this time.

On MOTION by Mr. Greenstein seconded by Mr. Dryburgh with Ms. Hobbs, Mr. Harding, Mr. Dryburgh and Mr. Greenstein in favor and Mr. Goldstein dissenting, approving the recommendation of the Landscape Review Committee to select Yellowstone as the CDD landscape firm was approved.

Mr. Flint: We will work on a contract and bring that back to the Board in July for approval.

**FIFTH ORDER OF BUSINESS**

**Consideration of Management Services Agreement for Seven Eagles**

Mr. Flint: This item has been on several agendas, dealing with the Management Services Agreement (MSA) with Seven Eagles. With everything that has been occurring, we haven't had an adequate opportunity to get with the resort. What you have in your agenda is consistent with the existing MSA. I understand the resort may want to suggest some modifications to how the agreement is structured. I have all of the information. In light of that, I would like to continue this item. Tricia is working on scheduling a meeting with the Chair, Anthony and possibly Richard next week.

Mr. Greenstein: Sounds good.

Mr. Dryburgh: Is the level of insurance that they are required to carry, reasonable and normal in today's world or has the target for lawsuits gone up and do we need additional coverage with whatever contract we have?

Mr. Flint: They are requiring us to carry insurance.

Mr. Dryburgh: I understand.

Mr. Flint: The limits are standard.

Mr. Dryburgh: Okay.

Mr. Flint: I don't know if Jan has any other thoughts.

Mr. Dryburgh: Jan, have the lawsuits gone to the \$5 million range, if someone drowns in the pool?

Ms. Flint: Yes, they are higher, but we are still seeing \$1 million to \$2 million in most government contracts.

Mr. Dryburgh: Okay, let's assume the worst case, that three people drowned at one time and you have a \$5 million claim. Is that when our umbrella would kick in to cover the overage?

Ms. Carpenter: Yes.

Mr. Flint: We have sovereign immunity as a government entity, excluding filing a Special Claims Bill with the legislature and trying to get damages that way. We are capped on our exposure for liability.

Mr. Dryburgh: Alright.

Mr. Flint: Although we carry a \$1 million policy, I think our cap is \$250,000 under sovereign immunity. Someone could file a Special Claims Bill in the legislature and potentially, get awarded an amount higher than that, but that's very rare.

Mr. Dryburgh: That answers my question. Thank you.

Mr. Goldstein: It doesn't cost that much to increase the coverage from \$1 million to \$5 million.

Ms. Carpenter: Yes, if it's not covered under the policy and under sovereign immunity, depending on the actions they are claiming.

Mr. Flint: A lot of times what happens when you increase your policy for a government when we have sovereign immunity from \$1 million to \$5 million, sometimes you are putting a target on your back.

Ms. Carpenter: It's very true. It tends to be very standard among similar governments. They adjust for that reason so the folks looking for lawsuits don't have someone to look at.

Mr. Flint: So, we will bring that back. I'm sorry for carrying it over, but we've been dealing with a lot of issues with the resort. Staff has not had a chance to talk about that specific issue.

## **SIXTH ORDER OF BUSINESS**

### **Consideration of Resolution 2020-07 Setting a Public Hearing for the Proposed Revisions to the Parking and Towing Rules**

Mr. Flint: If you recall, we had a rule hearing to implement the initial towing and parking rules for a portion of the roadways within Reunion East. This resolution has attached to it, a proposed revision to those rules, which would include the balance of the roadways within Reunion East. The Reunion West CDD approved a similar resolution to start the process, at least setting a hearing for them to consider parking and towing rules. Attached to this resolution is Exhibit A, the proposed revised rule. It includes a map of the areas that currently aren't included in the rule. Did we miss Heritage Crossing?

Mr. Goldstein: I didn't see Heritage Crossing and there are a couple of other streets that we missed as well like Sparkling Court, Oconee Street and Astina Street.

Mr. Flint: Heritage Cross unfortunately got attached to a map that was included in the Reunion East CDD package.

Ms. Adams: Unfortunately, there was that mistake. I apologize for that, but in the actual rules that are being considered, you would see the attachments with the correct maps. On what is

being shared you, Alan designated which side of the street would have prohibited parking. In effect, the other side of the street would allow for parking. So, this is the area that now has parking policies currently adopted, but we would now include Soiree Way, Devereaux Street, Velleux Street, Radiant Street and then we have another map.

Mr. Dryburgh: Before you leave that Tricia, what about Sparkling Court, Oconee Street and Astina Street?

Mr. Goldstein: Oconee Street is already done.

Ms. Adams: Yes. They are on the current map. For the sake of clarity, it may be best to have one map that overlays all of the proposed areas, rather than in separate sections. So, we will make sure those maps are as clear as possible.

Mr. Greenstein: That is a good point. When we talked with Reunion West, we told them that we were doing the best job we could to determine the exact locations of where we are going to prohibit parking, but that does not limit us to make corrections and consider other input. We made changes within Patriots, based on Trudy's input. So, we want to get as close as possible to be able to show maps that show the final placement of the signs.

Mr. Dryburgh: Are you saying that we could add a street if we missed one, just administratively?

Mr. Greenstein: Prior to the hearing or at the hearing you can make that correction.

Ms. Adams: Yes, up until hearing. With the original set of maps that were adopted during the rule hearing, it identified the streets, but there was no specificity to which side of the road prohibited parking. These maps are a little more specific because we identified which side of the street would prohibit parking.

Mr. Dryburgh: Could you address Sparkling Court and Astina Street? Are they already covered or are they on the map to be covered?

Mr. Scheerer: They are on the map to be covered.

Mr. Dryburgh: I couldn't read it on my map.

Mr. Greenstein: It copied dark for some reason.

Mr. Dryburgh: I drove those today and Sparkling Court was a mess.

Mr. Scheerer: Heading towards the academy, we did not place any "No Parking" signs because of the medians in those locations. Once it gets past Watson, it becomes private property.

Mr. Dryburgh: Right.

Mr. Scheerer: That's why you don't see any areas highlighted towards Radiant Street from Gathering Drive.

Mr. Goldstein: Alan, in front of the water park there's an emergency entrance to the gates that swing open, as you pull in by the Kids Center.

Mr. Scheerer: Near the trash.

Mr. Goldstein: Yes. There are four parking spaces that have "No Parking – Fire Lane" signs.

Mr. Scheerer: Those are the resort's.

Mr. Goldstein. Okay, because we need to get that painted yellow.

Mr. Scheerer: That is resort property.

Mr. Goldstein: I will make sure they are painted. The handicapped parking that's totally ignored 99% of the time by residents and guests, is also the resort's responsibility. Not ours.

Mr. Dryburgh: I'm more worried about fire trucks being able to get in there in a hurry. There are four cars parked there.

Mr. Harding: You need to deal with the resort.

Mr. Dryburgh: I will do that.

Mr. Harding: So, we just need to update these maps, prior to the meeting.

Mr. Greenstein: Along the way, I think you may have already heard this, but for the expansion of the water park, the whole idea is to shift the entrance closer to the parking. The area that is currently an entrance that has parking spaces parallel to it, whether they are handicapped or not, will probably be re-evaluated. Whether or not that remains as some kind of handicapped entrance or special services entrance, I don't know.

Mr. Dryburgh: I doubt it.

Mr. Greenstein: That entire entrance is going to be at the expanded and closest to the Spectrum entrance where the parking for the water park is.

Mr. Goldstein: Right by the wave pool when they come in, is the new entrance. I doubt that they are going to want to staff two areas. It will be easy to handicap park over there anyway.

Mr. Harding: So, we just need to update the maps and decide when to have the public meeting.

Ms. Adams: Yes.

Mr. Harding: The public meeting probably won't take place until after the pandemic.

Mr. Dryburgh: Should we try to target the public meeting for the same time as the other ones?

Mr. Greenstein: Yes, the same time as the budget. Hopefully this becomes a formality meeting and not one where we are going to have a fracas over doing it or not doing it.

Mr. Flint: The public hearing is on August 13<sup>th</sup>. If the Board is amenable to that, a motion to adopt the resolution and setting a public hearing for August would be in order.

On MOTION by Mr. Greenstein seconded by Mr. Dryburgh with all in favor Resolution 2020-07 Setting a Public Hearing for the Proposed Revisions to the Parking and Towing Rules on August 13, 2020 at 1:00 p.m. at this location was adopted.

Mr. Harding: Before we get off this subject, at the last meeting, somebody brought up the fact of possibly adding some more words to the, “No Parking this Side of the Street,” signs. I don’t know if that’s possible as far as doing that, but Alan mentioned that he might be able to take care of that.

Mr. Scheerer: It’s very possible. You can put anything you want on them.

Mr. Harding: Can you do that with the sign already being there?

Mr. Scheerer: No. We would have to change the entire sign.

Mr. Dryburgh: That’s expensive.

Mr. Scheerer: If the Board chose to modify that, I don’t know George or Jan, if it makes any difference, but I think if we just put a “No Parking this Side of the Street” sign with arrows, we can price it that way, but it wouldn’t match what we currently have.

Mr. Harding: For the future ones, maybe we can do that.

Mr. Scheerer: Yes sir.

Mr. Harding: The other day, I drove through the neighborhood and some pool guy parked right underneath the sign and just left his truck there.

Mr. Dryburgh: That’s a daily occurrence.

Mr. Greenstein: Alan, it is the job of an intern or when you have nothing else to do, to order the new signs and swap out every other sign in the old area. Do you know what I’m saying?

Mr. Scheerer: I have the tools, but not the intern.

Mr. Greenstein: In the meantime, we could order the new signs.

Mr. Scheerer: Absolutely.

Mr. Dryburgh: Is the meeting going to be scheduled in the evening like the last time? I was going to suggest you make it earlier.

Mr. Greenstein: I don't know your take on this, George, but I'm thinking it's going to be a Zoom meeting. What do you think, Jan?

Ms. Carpenter: I don't know. July 1<sup>st</sup> is the current date of expiration of the current Executive Order. The Governor is not big on these meetings. We are still getting a lot of pressure from the First Amendment Foundation to have open meetings without Zoom. It's up in the air.

Mr. Flint: After July 1<sup>st</sup>, we are not going to be able to hold Zoom meetings, but some Districts have hybrid physical meetings with a physical quorum of the Board Members. We may be able to have Zoom participation by the public. Right now, there is still a limit of 50 people on public gatherings, so you could run into a potential issue in communities where you have more than 50 people. The majority of the Board is going to have to physically be there after July 1, unless something changes, but we may be able to make provisions for public participation.

Ms. Carpenter: A couple of state entities are doing that now. They have their minimum quorum live and request the public attend by Zoom or phone.

Mr. Dryburgh: For those of us that might be able to make a meeting, could we still plan to use Zoom instead of having to call in?

Ms. Carpenter: As long as three live people there, we should be able to.

Mr. Flint: It will be a little different because not everyone has a computer.

Ms. Carpenter: It might be hard to hear.

Mr. Dryburgh: In the past, when we had someone by telephone, it was sometimes hard to hear them.

Mr. Flint: We are going to have to work through those in the next few weeks, because as we start advertising for these public hearings, we have to figure out how we are going to do that. We still don't have all of the answers on that.

Mr. Dryburgh: Whether it will be in person or not, we want to give the public the best opportunity to make their positions known. There are working people who wouldn't be able to necessarily be able to attend at 2:00 p.m., so we need to think about meeting sometime in the evening, so everyone has the opportunity to participate. Is that reasonable?

Mr. Flint: The Board just voted to set the public hearing for August 13<sup>th</sup>. I was under the impression we were setting it for 1:00 p.m.

Mr. Dryburgh: Okay.

Mr. Flint: If you want to have an evening meeting, you can reconsider the resolution and change the date and time.

Mr. Dryburgh: No, I don't want to go down that path. Unless somebody else feels strongly about this, I brought it up to make sure we know when the meeting would be held.

Mr. Harding: We will see where we are in July.

## **SEVENTH ORDER OF BUSINESS**

### **Review and Consideration of Revised Proposed Fiscal Year 2021 Budget**

Mr. Flint: After the Board approved the Proposed Budget and set the public hearing date, we noticed that the allocation percentages in the Proposed Budget that you reviewed had an incorrect allocation between Reunion East and Reunion West. You have an Interlocal Agreement between Reunion East and Reunion West, dictating how you share your common expenses. That is based on platted lots. In the previous version of this, we had incorrect percentages in the table. We reallocated those shared expenses. So, the specific line item cost has not changed in this version. What changed is we revised the percentages that are utilized to allocate. The current version you have has Reunion East at 58% and Reunion West at 52%. The prior version had Reunion East at a higher percentage. So, this brings into line where we are on platted lots in Reunion East versus Reunion West, understanding that as soon as Reunion Village gets platted these will change again. The Interlocal Agreement changes each year when the budget is adopted. The only change to this document is to the allocated percentage. It's not changing any of the budget line items. It impacts both budgets because Reunion East is covering 8% of the shared expenses versus close to 70% that was in the last version, which was incorrect.

Mr. Greenstein: Right.

Mr. Flint: It's not impacting your per unit assessment, at this point, but we didn't want those incorrect allocation percentages in the record. So, if there is any discussion, we could have that now, understanding that the Proposed Budget doesn't bind the Board. Your final adoption is actually in August, so you are not bound by the Proposed Budget. We would just like it to be more accurate than the prior version. We would like the Board to consider approving the revised Proposed Budget based on what is here versus what you saw last month.

On MOTION by Mr. Greenstein seconded by Mr. Harding with all in favor the revised Proposed Fiscal Year 2020 Budget was approved.

**EIGHTH ORDER OF BUSINESS****Discussion of Proposed Amenity Facility Policies**

Mr. Flint: The Board has to set fees through a rate hearing. When you conducted the rate hearing for Heritage Crossing and the stables, you set a ceiling on the fee to rent the facility. If you recall, the MSA with the resort, requires us to demonstrate we have control of those facilities. Part of that control is to set the rates. You set caps on what the rates are, understanding that we were going to come back and potentially revise that downward. So, in communication with the resort, we included what we feel are the rental rates as well as amenity policies that address Heritage Crossing and the stables. It includes the pools, playground, dog park, all of those facilities. In the past, we did not have a policy covering all of those amenities. Tricia, will you present the proposed policy?

Ms. Adams: Yes. This is the second time that the Board has seen this policy in their agenda package. Following last month's meeting, I received comments and input from the Board Members. So, the document you see in your agenda package, has some clarification on which amenities are managed by the resort and which amenities are directly managed by District operations staff. There are the areas that will take some special attention. In general, as you get to the different types of amenities such as pools, bocce courts and dog parks, there are some best practices and standards that are in here for consideration. There are also some unique aspects to Reunion that we want to make sure the Board Members are comfortable with regarding the policies that you want in place. One area that I highlighted in red that I wanted to discuss, has to do with two policies regarding the guest policies. There are two different approaches that Districts take. One is not better than another. One would be to require a guest to acquire access cards. That generally happens through some function of either security staff, or in this case resort staff. The other option, which is the last sentence under 3.1, is an alternative policy that guests must be accompanied and supervised by a resident, non-resident member or renter with a valid access card. This is an item that I need conformation from the Board on which direction you want to go in; if you want a guest to have the ability to acquire their own cards to use the amenities, or if they should only use the amenities with a resident who has an access card. If you want, I would be happy to go through any other sections that need special attention. You can take them all at the same time or we can discuss these as we get to these areas of the document. Does the Board have a preference?

Mr. Dryburgh: The bigger question becomes, "Who is going to enforce the policy." If you are working out or at the health club and somebody walks in that is not accompanied by a resident,

one would assume that they had an access card to get in the door. If somebody walks in and brings three other people and then immediately walks out and they are just working out there, who is going to go up to them and ask them for their card? Do we have security occasionally going through and checking cards?

Ms. Adams: Keep in mind that the Fitness Center would be covered under your MSA with the resort. We are in essence giving them the responsibility to ensure that your policies are implemented at that location.

Mr. Dryburgh: Are you saying that resort staff would be coming through to confirm that the people were there and following the guest policy requirements?

Ms. Adams: Yes. With that being said, there is also a relationship between the resort staff and security. There would be some specific details that would be delegated to the resort staff to enforce the policies that the Board adopts.

Ms. Hobbs: But that's only for the areas looked at by the resort.

Ms. Adams: Exactly.

Ms. Hobbs: Heritage Crossing's pools would not be covering that.

Ms. Adams: Correct.

Mr. Harding: Right. The resort would not be responsible for looking out for the CDD Non-Management Service Agreement facilities.

Ms. Adams: Correct.

Mr. Dryburgh: Who enforces it, Don, when you are talking about the CDD pools? Assuming that the resort does not have that responsibility, who does?

Mr. Flint: Security would do that, just like they are doing it now. All of those facilities have card readers. The issue here is either you require guests to be accompanied by the owner, renter or other authorized person, or we have to have a process where guests are issued guest passes, which would allow access to those facilities. Either way, they must have a card.

Mr. Harding: I think it would be too hard to control anyway, one way or the other. If someone has a card, they can come in.

Mr. Dryburgh: Don, I think the owner's responsibility is to tell the renter, "You need to go up to Reunion Grand and pick up your access card."

Mr. Goldstein: I agree with Don.

Mr. Flint: These are not renters. Renters would be authorized to get an access card. What we are talking about are houseguests or short-term guests. Renters would be authorized.

Mr. Dryburgh: Remember, George, you have renters and maybe you can clarify. There are some renters who are going to fall under the covenants and have access. There are renters from Airbnb that only pay \$30 a night. Are those renters getting access?

Mr. Flint: Yes, because the owner is assigning their rights to that renter. His card would be with the unit and they would have that access card to be able to use the pool. What we are talking about here are guests such as family. Do they need to be accompanied by the person who has the card, or do we have a process where they get a separate card? I think they should be accompanied.

Mr. Harding: It's almost like the access to our overall community. If somebody hands out their card to somebody, they can come through the gates. To try to put those kinds of controls. is not practical. If somebody has a card and we are requiring them to have access, that's fine. I would like to think that I could have my grandchildren at the pool with their parents without me being there. I also think as long as we are saying, "You have to have a card to get into the facility," that's what we follow, even if we have security go in and say, "Okay, show me your card." If they have a card, they got in the right way. I don't know. I think that's the only practical solution.

Mr. Greenstein: I think the positive end to this discussion, is that it's clear for everybody on the Board that anybody who is legally renting, has access via the owner of that property to access CDD facilities.

Mr. Harding: Right.

Mr. Greenstein: So, we have that covered. The renter will have access and he's extending access to their tenant.

Mr. Harding: They will be using this card.

Mr. Greenstein: I do not recommend issuing cards to guests because more and more cards will get out there and then you will have unauthorized people coming in. We haven't had a problem up to this point, significantly. We used to have people come in and try to run a daycare center out of the pool, but generally speaking, we don't have a problem and I don't think we should create one. Extended family can use the pool. You will let them in.

Ms. Adams: Guests must have a valid access card to gain entrance to any amenities.

Mr. Greenstein: The question I had was whether or not the cards are going to be separate and apart like our normal resort vendor card.

Ms. Adams: Typically, for guest cards, the technology is the same, but it typically has a start and end date and the guest is registered by the resident in Districts that adopt these tighter policies.

Mr. Flint: It sounds like we don't want to issue guest cards. We understand that. It sounds like as long as the guest has been given a card by the owner of record, it is okay. We could modify it.

Mr. Harding: Let the owner control the situation and not give guest cards to just anybody.

Mr. Greenstein: I don't want to give the resort more work to do than they need to.

Mr. Flint: This policy can be amended by motion. We don't have to go through a rule hearing to do it. So, if next month or the month after, we decide to tweak it, the Board can do it by motion.

Mr. Harding: I had a couple of other recommendations. Only a couple of minor things like no bicycles, scooters or roller skates, not only in the pool area, but into the gated area itself. Do you know what I mean? Some of the places have a lot of grounds other than just the pool itself. I don't know if you put that in there.

Ms. Adams: Yes, I did incorporate that language where appropriate. I don't recall if it's in the pool deck areas or in the general facility provisions, but I included that language.

Mr. Harding: Okay. You referenced the Special Events Policy in one particular area, but I think we should reference it in Item 16 where we talk about amenity rental procedures. My only other concern is we talk about patrons and I'm just wondering if, "Patrons" is the right terminology.

Ms. Adams: Yes. In this case, "Patrons," is defined in the glossary. It encompasses all residents, non-resident users and guests.

Mr. Harding: Okay.

Ms. Adams: It's an efficient way to reference that classification.

Mr. Harding: We are going to have property owners and residents.

Ms. Adams: We also have a classification of user that we want to be careful of in the policies; the non-resident user classification.

Mr. Harding: Right.

Ms. Adams: If any members of the public wanted to apply. I did see your comment, but in practical terms, using, "Patrons," was efficient throughout the document. Mr. Harding brought up a good point that I want to reiterate. Throughout this policy, we refer to the Special Events

Policy, which was adopted in February 2019. There are at least three references in this document. I will check out Section 16, Don, to make sure it refers adequately to that Special Events Policy.

Mr. Harding: Okay.

Ms. Adams: In the section about a General District Amenity Facility Policy, we clarified if an emergency takes place at a particular location, who should be contacted. Again, we are clarifying the different management contracts and agreements that are in place with the resort. I had not included the bocce court sections. There is a brief mention of the bocce court with some standard language. The playground has general language. The dog park language is identical to language the Board agreed to use at a prior meeting, probably in January. One area to pay special attention to, because this is probably one of the first times that I have been involved with a policy discussion with this Board, is with the stormwater ponds. Do you want to permit fishing? If so, catch and release is what is standard with Districts. Some Districts prohibit fishing or shore access. So, in speaking with practical terms with how any retention ponds are at Reunion, this section needs to make sense with the actual condition of the grounds that you have.

Ms. Hobbs: The retention pond at Patriots Landing has “No Fishing” signs.

Ms. Adams: Based on that precedent, would the Board prefer a No Fishing Policy throughout the District.

Mr. Flint: Alan, do we have two ponds?

Mr. Scheerer: There is a new one at Patriots Landing.

Mr. Flint: We have three now.

Mr. Boyd: I think the one in Patriots Landing is the only pond that has water in it. Your other two are irrigation recharge ponds. So, I recommend a Fishing Policy.

Mr. Dryburgh: I would like that too. I’m concerned that you don’t know who might be coming in saying that they are fishing. It could be a security issue.

Ms. Adams: Absolutely.

Mr. Dryburgh: I like the idea of just prohibiting fishing.

Ms. Adams: That’s an easy change. Thank you for your input on that. That makes it easy for me. I actually had a Reunion resident recently email about fishing around the stormwater pond so this policy will be helpful.

Ms. Hobbs: Does this cover the west side?

Ms. Adams: No, just the east side.

Ms. Hobbs: I was thinking of the bridge on the west side over the river area, but that's fine. I go fishing off of that bridge.

Mr. Dryburgh: I have too.

Ms. Hobbs: That's the west side and has nothing to do with us.

Mr. Dryburgh: The west side representative who happens to be on our Board has an issue.

Mr. Harding: Tricia, one other comment. On Page 5, under "Amenity Management," you might want to add, "As part of the Management Service Agreements with the resort." Because the Reunion resort manages and maintains current amenities owned by Reunion, so that people understand that there are regular agreements with the resorts that manage those facilities. Do you know what I mean?

Ms. Adams: Yes.

Mr. Harding: Thank you.

Ms. Adams: One of the first areas that George referenced regarding the process for amenity rentals, has not changed, but we did collaborate with the resort in terms of the specific rental fees at Heritage Crossing Center.

Mr. Harding: Okay.

Ms. Adams: Is that it?

Mr. Harding: Are posting the proper signage at the Heritage Crossing Community Center and The Terraces pavilion regarding the maximum capacity?

Ms. Adams: Yes. There's a capacity set by local fire services, which is typically posted inside of the building. I just need to take a look around Heritage Crossing Community Center to see what capacities have been established with the local public safety officials.

Mr. Harding: Well, there are the workout facilities that are CDD property.

Ms. Adams: Those were easier because I was able to access those and take pictures of the current signage. I took photographs of any pool signs or any Fitness Center signs so I could incorporate some of the guidelines that have been previously posted.

Mr. Dryburgh: Tricia, what is the current status of the playground as far as whether it is allowed to be open or not or if it was finished? Are we allowed to have it open now or is it closed?

Ms. Adams: If you look at the public recommendations from the CDC for using playgrounds, they are still currently recommending the closure of playgrounds; however, many local governments are opening up playgrounds and posting signage that requires users to social distance and self-sanitize.

Mr. Harding: Alan, do we have a time on the sign for the playground?

Mr. Scheerer: No, it's still being manufactured. As you know, they were closed for the entire COVID-19 process. The playground is complete. We are just waiting on the shade structure. I spoke to the engineer today. He said it is still in the manufacturing process.

Mr. Harding: I guess my question is under our guidelines, can we open it?

Mr. Scheerer: We can't open the playgrounds.

Mr. Harding: We are talking about the amenities and I'm just trying to figure out who is going to oversee the playground. Is security overseeing it too, because it's open and not part of the resort? It belongs to the CDD. What are our feelings about that? We haven't covered that in here.

Mr. Flint: On a regular basis, I would think anyone who wants to use it, can use it. Obviously if there's vandalism or someone acting inappropriately, if you are talking about opening it in light of COVID-19, some communities are still closed while others are open, and we placed signage. So, if the Board is inclined to allow the playground to be opened once the shade structure is put in, we would just put up signage and people would have to use it at their own risk.

Mr. Goldstein: I think that's what we should do. Do you agree, Alan?

Mr. Scheerer: I agree. Yes sir.

Ms. Adams: I think we need a motion to approve the policies in substantive form, if the Board is comfortable. Otherwise, we can bring back amended policies at next month's meeting for approval.

Mr. Flint: Is the Board comfortable approving it in substantial form, delegating the authority to the Chair to make the final signoff or do we want to bring it back again?

Mr. Harding: As long as we incorporate some of the things we just brought up, I recommend approving it, considering those recommendations that Tricia already agreed to.

On MOTION by Mr. Harding seconded by Mr. Goldstein with all in favor approving the proposed Amenity Facility Policies in substantial form and delegating the authority to the Chairman to execute same was approved.

Mr. Greenstein: Good job, Tricia. Thank you.

Mr. Harding: Good job.

Ms. Adams: My pleasure.

Mr. Greenstein: The dialogue was extremely helpful and necessary.

## **NINTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Ms. Carpenter: The only item we have is the ongoing issue with the Kingwood irrigation system. If you recall, at the last meeting we said that we received a response and they asked for additional items. We sent a letter asking them to detail all of the issues they raised, legal support and documentation. Yesterday they responded that they were talking to their client about how to respond. Hopefully, we will be able to come to some mutual agreeable solution on this, but as we said at the last meeting, there were issues that raised some flags that we need substantiation for before we come up with a proposal that would be acceptable for the Board to consider. So, we will keep you posted as soon as we hear back. If anybody has questions at any time, feel free to give me a call.

#### **B. Engineer**

Mr. Flint: Steve, do you have a report for the Board?

Mr. Boyd: I had a design prepared for have the erosion repair at the I-4 overpass. It's what I think is the best design. Alan received a bid from All Terrain Tractor Service for \$16,886.72. After getting this, I sent Alan a second solution, the best permanent solution, which will be adequate, but could have additional long-term maintenance associated with it to some degree. I think Alan is getting a quote on that. Right? In the meantime, Alan and I discussed a temporary measure to try to keep it from getting any worse and he has taken those steps.

Mr. Harding: A permanent fix of a washout to do what? It includes putting in an inlet at the top to intercept water that comes off of the sidewalk, right when it hits the concrete barrier and goes onto the sidewalk. It will go directly into an inlet that will sit off of the sidewalk and then go down a pipe, underground and out at the tallest slope into a structure to slow the water down. That way you will just have sod, but to try to put the sod back without doing something like that, is just going to come back in the future.

Mr. Harding: For sure.

Mr. Scheerer: I reached out to Gary's Grading and sent them both drawings. As soon as I get the information, I will make sure that the engineer receives it.

Mr. Boyd: The alternate design that I gave to Alan was to basically build a concrete flume down the side of the slope, but it is going to present landscape maintenance problems because

now you are going to have a concrete edge on the slide of that slope to deal with. It's going to be hard for them to form that up and pour it on that slope.

Mr. Greenstein: At the last meeting, I think I emphasized the need for a permanent fix. I said if it was cost prohibitive, we can look at other things, but \$16,000 is not cost prohibitive. We should go with a permanent fix. Alan, I appreciate the efforts to get other bids and look at alternative solutions. The same thing with you, Steve. So, I would like to see alternative bids on the permanent solution. I know it's an unbudgeted item, but I don't know if it's normal operating or whether it's a repairs and maintenance type item, but we should be looking at a permanent fix.

Mr. Flint: In light of that, Mr. Chairman, I suggest the Board consider a motion approving a not-to-exceed amount of \$17,000. Let us get this other bid from Gary's Grading and then move forward with the repair, because the potential cost could keep increasing.

Mr. Greenstein: Right. Exactly. So, what's your ballpark? We received one proposal for \$16,000.

Mr. Flint: I would use that as a not-to-exceed and then if Gary's Grading comes in with a lower amount, then we can decide, but at least we have a number approved. I don't think \$16,000 is unreasonable.

Mr. Greenstein: That's what I was looking for. How realistic it is.

Mr. Flint: I would defer to Steve, but I would've thought it would be higher.

Mr. Boyd: I looked at the unit prices and they are all reasonable. It's a good number that they put together.

On MOTION by Mr. Greenstein seconded by Mr. Dryburgh with all in favor approving a not-to-exceed amount of \$17,000 for a permanent repair of the erosion at the I-4 overpass was approved.

Mr. Boyd: Alan and I will work together to get that completed. The next item is the second gate to Reunion Village. George, I received your comments. The sketch I sent to you encroaches off of the CDD right-of-way (ROW), so we are working on compressing that to stay within the ROW. I don't know what you want me to talk about, but I think we will have that solution back to you shortly.

Mr. Flint: As soon as you get something back, I will forward it to the Board. I received the preliminary design from Steven yesterday for the proposed gate to Reunion Village. Steve shows it on the north side of the bridge. I wanted to make sure that there is the ability for people

to turn around and to make sure that we own all of the property that is proposed. If not, we are going to need an easement. As soon as I get a revision, I will send it to the Board.

Mr. Harding: One other comment regarding that area. Somebody brought up, maybe Steve, at the last meeting, that barriers kept people from coming in that way right now, are not in place. They are off to the side. Somebody mentioned that people are actually coming through there, but I don't know how.

Mr. Goldstein: I don't know. I saw a car drive through there yesterday and I couldn't believe it.

Mr. Harding: Alan, maybe you can look at the barriers, but the pavers are off to the side. They are not in place. It sounds like you are going to take care of it.

Mr. Scheerer: Encore has all of that work off of Spine Road. I did reach out to them and they said that they are doing extensive construction work in and around that area. That is where all of the construction vehicles are coming through.

Mr. Harding: Why are they coming through our resort?

Mr. Scheerer: They are coming in through the village side that they are working on.

Mr. Harding: Okay, so why do they have to come across the bridge? Where are they going?

Mr. Scheerer: Whatever they are building right next to Whisper Way, I guess, and across from the water park, that big open tract over there, where they have all of dirt mounded up at. There is a surveyor out there.

Mr. Harding: So, you are saying Encore wants to come in from our side to get to that area?

Mr. Flint: No, the other way around. They are coming through that area to get into Reunion. They are using that as a construction access.

Mr. Scheerer: Instead of bringing them through the main gate or the Spine Road gate or the Sinclair gate, they are coming in through the south end of the Spine Road bridge.

Mr. Harding: So, it's Encore that's coming through.

Mr. Scheerer: Yes, mostly their construction vehicles. I am trying to get them to close it off at the end of the day. I'm communicating with Rick about that.

Mr. Harding: Why don't we tell them if they don't put up a temporary gate, we are just going to close it.

Mr. Dryburgh: It's a security issue more than anything. It's our security, not theirs.

Mr. Harding: Alan, it's been wide open for a month. It needs to just have some kind of gate across it. If they don't want to do it, then shut it down. It's our area, right?

Mr. Dryburgh: For their convenience, they are getting access to the Reunion section through there, and if they don't want to do the work every night to shut it off, they can lose the convenience.

Mr. Harding: We could put some barriers there, not the big cement one, but some cones or a sign that says, "Don't go through here."

Mr. Dryburgh: Yes, but Don, it is pretty obvious people driving down there shouldn't be driving there at night and yet they still bust through little cones.

Mr. Harding: Whatever is appropriate. Trying to move those big cement barriers back and forth isn't the right answer either.

Mr. Greenstein: No, no, no.

Mr. Dryburgh: Alan, John Cruz just sent me a text that he thinks a construction gate should be put up there at their expense. That's the only way that security can control that.

Mr. Greenstein: Our construction gates don't require a bulldozer. So, the ball is in Alan's court. Alan is going to Rick or someone else at Encore and get it straightened out.

Mr. Harding: Thank you, Alan.

### **C. District Manager's Report**

#### **i. Action Items List**

Mr. Flint: Jan already reported on the irrigation. Item 2 is on hold. For Item 3, the Board set the public hearing in August to expand the no parking zones. Item 4 was the dog park, which is complete. Item 5 we just discussed. Steve has a preliminary design for that closed gate and the developer is including that roadway in his plans. We talked about the washout under the bridge. The Board approved a not-to-exceed. Regarding the reopening, an email went out this morning.

Mr. Harding: George, does security have any idea or does anybody know when they are going to be able to issue the keys or access cards? Is there a date as to when that is going to happen?

Mr. Flint: They let Tricia know this morning that they are ready to start that process. We wanted to wait until you approved the Amenity Policy because we didn't know how you wanted to handle guests.

Mr. Harding: George, we spent a lot of time at the last meeting talking about having Reunion manage the number of people going into those facilities. Now of course, we moved into

a different phase of the Corona virus. Has that changed quite a bit of what Reunion is going to be responsible for as far as monitoring who is going into the swimming pool, how many people are in there and things like that?

Mr. Flint: They don't issue any cards. They control the card access.

Mr. Dryburgh: They were going to have staff there for the duration to ensure that there were no more than 25 people in the pool.

Mr. Flint: We lifted that with Phase 2 of the Governor's plan.

Mr. Dryburgh: That was my point.

Mr. Flint: There is no ongoing requirement to monitor that at this point. We already put signs at each gate with the CDC guidelines. Under the CDC guidelines for outdoor facilities, they should be cleaned once. We have a janitorial contract in place that provide the one time per day cleaning. The monitoring of social distancing has gone away at this point. It's at your own risk.

Mr. Greenstein: Self-service the way it used to be.

Mr. Flint: We discussed access control and the Amenity Policy was approved. I think that covers all of the action items. Is there anything else that the Board wanted to add?

Mr. Harding: I have one major action item. I still think we need to put on our list what we are doing to address the situation with golf carts on our streets. George, you and I and David Burman, along with the resort had meetings regarding this issue. I think the last time we talked about whether we could make this a golf community. I think you were going to take action to see what was involved with that. It is absolutely out of control. One of the things that I talked to the resort about is they are renting out their carts and people are driving those carts on our roads. They were saying how they tell people not to do that. Of course, David Berman gave me a copy of the actual agreement that people sign when they rent the carts and there's nothing on there about not riding on the roads. Then I guess David had a follow up meeting with Mr. Nasser and they have since added that language to their agreement when people rent their carts, that they are not to ride on the public roads and if they do, it's a violation. Everybody is concerned about where they are supposed to ride. There are some areas they can ride without too many problems on the carts and sidewalks and so forth, but it is a real issue. You see kids out there driving golf carts. I saw a 12-year-old kid driving it. They are blocking traffic as you come in. It's a major issue. We either need to make some sort of resolution. Then of course Anthony mentioned about making it a requirement for anybody renting golf carts, throughout the resort, to be registered with the resort.

I don't know if that's possible or not. I'm not sure about a cart not having a license plate driving on our public roads. I would like to see if we can come up with a solution.

Mr. Harding: I don't think there's any legal issue about carts on sidewalks. Sometime ago, when we had cleaning people doing it, they were told to drive on the sidewalks and there didn't seem to be any issues with that, as long as they were careful. I drive on the sidewalks going up to the Club. I only cross streets. I don't drive down streets. There are some areas where the sidewalk is pretty wide that you can easily get a cart down, even over the bridges.

Ms. Hobbs: I don't know if it's legal or not.

Mr. Harding: It's not legal.

Ms. Hobbs: It's not legal to drive a motor vehicle down a public sidewalk.

Mr. Goldstein: I agree with you, Don. We are skirting the law; however, you are still going to have your golf carts on the streets. All that is going to happen is everybody that has a cart, must get it licensed. You are going to have even more golf carts riding on your streets than you do now.

Mr. Harding: If they are licensed that's fine.

Mr. Dryburgh: I don't think you are going to get licensing, Steve. You had probably 40 or 50 of them dropped off here just this last couple of weeks for people to use off of the premises. None are licensable.

Mr. Greenstein: Ladies and gentlemen, I appreciate the dialogue, but we are going to have to bring it to a close. George, please put on the Action Items List, an item concerning golf carts within Reunion.

Mr. Goldstein: We already said that we were going to check into whether we could make it a golf cart community.

Mr. Greenstein: Is it on the list?

Mr. Goldstein: It should have been.

Mr. Flint: I will add it to the Action Items List.

Mr. Greenstein: That's not important.

Mr. Flint: I can give you an update on my communication with Osceola County, if you want to.

Mr. Greenstein: Sure. Go ahead.

Mr. Flint: Either the golf carts have to be street legal or this community needs to be designated as a golf cart friendly community or golf cart community. Most of the time, a designation of a golf cart community is done through the development approval process. When

you want to designate something that has already been approved, it's not an easy answer, from an Osceola standpoint. This particular issue has been passed around from department to department at Osceola County and it's been awhile since the last time they approved a golf cart friendly community, but staff dealt with it. They are no longer there. They want to put a process in place to process these requests, but they said in the interim, if we can get our engineer to provide information to them and a plan that they could consider, they believe that they can do it administratively. It needs to go to the Board of County Commissioners. I have been working the issue for the last month and I think we have a path that we could pursue. Because they don't have a formal process in place, I can't guarantee how long that process will take, but I know a fair number of people there that I can help. The issue is if you are designated a golf cart community, it would allow golf carts to drive without being street legal, but restrict the hours. It's dusk until dawn or dawn until dusk. You can't drive on collector roads. I don't know, Steve, if Reunion Boulevard is considered a collector road or not, but there are some restrictions to it. At least that would address the liability issue. Right now, no one is doing anything about it. If it's designated a golf cart community, you can actually enforce issues like underage kids driving and some of those problems that you have.

Mr. Goldstein: I think we should look into that. At least it would give us some direction.

Mr. Harding: Exactly.

Mr. Flint: If that's the Board's direction, we can do that.

Mr. Greenstein: We definitely need to put a lid on this and just do what we can. That's the reason why we were recommending when you had the meeting with the Master Association at the resort. There are a lot of pieces to this puzzle that need to be laid out on the table, but constantly talking about the legality or illegality of it, is not solving the problem.

Mr. Harding: Let George find out.

Mr. Greenstein: This is one step towards it. I think there will be things through the Master Association covenants that may control this, like the whole business of registering vehicles with security. There are things that each one of us can do, but each entity was concerned. So, I think we are moving in the right direction. I appreciate that work, George. Let's put it on the Action Items List. It has to involve the resort and the Master Association. The technicality is if people abuse the rules. We don't have kids driving the vehicles. We don't want 10 to 12-year-old kids driving the vehicles. So, there has to be accountability and rules that are easily enforceable by security. We are working in the right direction.

Mr. Harding: It was reported to me that they saw Anthony Caro driving a cart on our public roads just the other day.

Ms. Greenstein: It's not practical. The reason why you are getting pushback on this issue and the reason why people are kicking the can down the road on this issue, is because we don't have an alternative practical situation.

Mr. Goldstein: I agree. So, let's quit talking about it.

Mr. Greenstein: Lets focus on how we can make it better.

Mr. Goldstein: I agree.

Mr. Greenstein: They are hopefully getting us designated as a golf cart community and working with the Master Association, is one of the steps to getting this under control.

Mr. Goldstein: Let's move on.

Mr. Harding: Sounds good. I have a couple of other items for Alan. The mail kiosk signs that say, "No Parking," need to be refurbished because you can hardly read them now, such as the one at Astina Street at the mail kiosk. At the unmanned gate coming in the back of Reunion off of Old Lake Wilson Road, there is a walkway and also a gate. The gate is off of its hinges at the bottom, Alan, and needs to be repaired.

Mr. Goldstein: You mean the gate on the walkway itself is off of its hinges?

Mr. Harding: Yes, the pedestrian gate along the walkway on the left side as you are coming in.

Mr. Scheerer: The Master Association installed that, but I would be happy to take a look at it. It's not a big deal.

Mr. Harding: For your information, I know it was discussed at the Reunion West CDD meeting, but it's a Reunion East CDD issue. Along with the street notices as far as this side for pedestrians and this side for visitors, we were talking about putting signs up along there.

Mr. Greenstein: It was discussed at the Reunion West CDD meeting.

Mr. Harding: I didn't hear that. So that's going to be taking place too.

Mr. Greenstein: Yes. Just remember, Alan for contract purposes, is referred to as our contracting officer technical representative (COTR). He is the one that evaluates the quality of work taking place in here. Send him an email.

Mr. Harding: Get my streetlight fixed.

## ii. Approval of Check Register

Mr. Flint: You have the May Check Register for the General Fund replacement and payroll totaling \$169,028. Are there any questions on the Check Register? Hearing none,

On MOTION by Mr. Greenstein seconded by Mr. Dryburgh with all in favor the Check Register for the month of May was approved.

**iii. Balance Sheet and Income Statement**

Mr. Flint: You have the unaudited financial statements through April 30<sup>th</sup>. No action is required of the Board, but if you have any questions, we can discuss those.

**iv. Status of Direct Bill Assessments**

Mr. Flint: I believe everyone is up to date.

Mr. Greenstein: Yes.

**TENTH ORDER OF BUSINESS**

**Other Business**

Mr. Flint: Is there any other business that the Board would like to discuss that was not on the agenda? Hearing none,

**ELEVENTH ORDER OF BUSINESS**

**Supervisor's Request**

Mr. Harding: I only have one comment, Mark. Reading about some items from these meetings makes everybody aware of some of the issues, so we don't inundate Alan with the same items over and over again. That's why I thought it was appropriate to bring these items up at a meeting.

Mr. Greenstein: You don't have to defend yourself, Don. How about this for a procedure, because we can't speak to each other. I appreciate that. Alan, when someone presents an issue to you, such as a repair item, can't you be the intermediary? Why can't you send it out to advise people that these things are being remedied?

Mr. Scheerer: Yes.

Mr. Harding: I agree Mark because of the Sunshine Law.

Mr. Greenstein: The Sunshine Law causes problems, but you can administratively let us know what's going on.

Mr. Scheerer: I will follow up on the sign and the gates. We did get the signs replaced at the Liberty Bluff gate. They look really good and are reflective.

Mr. Goldstein: They look great.

Mr. Greenstein: I asked Alan to remove the remnants of that sign that got mowed down by the turnover at Sinclair Road and Tradition Boulevard.

Mr. Goldstein: It's on county land.

Mr. Greenstein: Technically yes, but we put it there so we should remove it.

Mr. Scheerer: We notified Road and Bridge and asked them to fix the guard rail.

**TWELFTH ORDER OF BUSINESS**

**Next Meeting Date**

This item was not discussed.

**THIRTEENTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

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

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

## SECTION IV

**REUNION EAST  
COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA**

**TABLE OF CONTENTS**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13-23
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	24
Notes to Required Supplementary Information	25
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	26-27
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	29-31



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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
Reunion East Community Development District  
Osceola County, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Reunion East Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Notes 6 and other notes to the basic financial statements, the debt service fund had a deficit fund balance of (\$1,936,606) at September 30, 2019. The District was unable to make debt service payments on the Series 2002 and 2005 Bonds since there are no special assessment revenues pledged to the Series 2002 and 2005 Bonds. The District's failures to make its scheduled debt service payments when they are due are considered events of default. The District is economically dependent on the Developer. Our opinion is not modified with respect to this matter

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 25, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Reunion East Community Development District, Osceola County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$8,264,181).
- The change in the District's total net position in comparison with the prior fiscal year was \$5,069,241, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balances of \$2,919,060, an increase of \$4,429,376 in comparison with the prior fiscal year. The total fund balance is restricted for capital projects, non-spendable for prepaid items and deposits, unassigned deficit fund balance in the debt service fund, and the remainder is unassigned fund balance in the general fund which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), recreation, public safety, roads and streets and maintenance functions.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service and capital projects funds which are major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2019	2018
Current and other assets	\$ 13,423,936	\$ 7,311,164
Capital assets, net of depreciation	40,153,925	42,308,487
Total assets	53,577,861	49,619,651
Current liabilities	11,825,574	10,077,771
Long-term liabilities	50,016,468	52,875,302
Total liabilities	61,842,042	62,953,073
Net position		
Net investment in capital assets	(9,862,534)	(15,156,815)
Restricted	-	9
Unrestricted	1,598,353	1,823,384
Total net position	\$ (8,264,181)	\$ (13,333,422)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase was due to the receipt of a significant amount of prepaid assessments during the current fiscal year.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2019	2018
Program revenues		
Charges for services	\$ 12,127,123	\$ 6,442,341
Operating grants and contributions	90,948	29,338
General revenues		
Unrestricted investment earnings	67,528	49,822
Miscellaneous	9,139	47,547
Total revenues	<u>12,294,738</u>	<u>6,569,048</u>
Expenses:		
General government	178,851	164,427
Maintenance and operations	2,957,542	3,122,514
Culture and recreation	78,400	84,000
Public safety	667,374	683,892
Roads and streets	26,068	118,870
Interest	3,317,262	3,334,973
Total expenses	<u>7,225,497</u>	<u>7,508,676</u>
Change in net position	<u>5,069,241</u>	<u>(939,628)</u>
Net position - beginning	<u>(13,333,422)</u>	<u>(12,393,794)</u>
Net position - ending	<u>\$ (8,264,181)</u>	<u>\$ (13,333,422)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$7,225,497. The costs of the District's activities were partially funded by program revenues. Program revenue was comprised primarily of assessments and investment earnings. The large increase in program revenues is primarily due to an increase in prepaid assessments received during the current fiscal year. In total, expenses decreased due to less maintenance costs in the current fiscal year.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019, the current fiscal year.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2019, the District had \$62,940,497 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$22,786,572 has been taken, which resulted in a net book value of \$40,153,925. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2019, the District had \$49,895,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Reunion East Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida 32801.

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 1,713,301
Investments	3,114,634
Assessments receivable	26,112
Due from Reunion West	16,300
Prepays and other assets	42,843
Restricted assets:	
Investments	8,510,746
Capital assets:	
Nondepreciable	3,620,313
Depreciable, net	36,533,612
Total assets	53,577,861
 <b>LIABILITIES</b>	
Accounts payable	34,168
Accrued interest payable	1,320,698
Due to bondholders	10,470,708
Non-current liabilities:	
Due within one year	7,445,000
Due in more than one year	42,571,468
Total liabilities	61,842,042
 <b>NET POSITION</b>	
Net investment in capital assets	(9,862,534)
Unrestricted	1,598,353
Total net position	\$ (8,264,181)

See notes to the financial statements

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 178,851	\$ 178,851	\$ -	\$ -
Maintenance and operations	2,957,542	1,477,074	-	(1,480,468)
Culture and recreation	78,400	39,155	-	(39,245)
Public safety	667,374	333,304	-	(334,070)
Roads and streets	26,068	13,019	-	(13,049)
Interest on long-term debt	3,317,262	10,085,720	90,948	6,859,406
Total governmental activities	7,225,497	12,127,123	90,948	4,992,574
General revenues:				
Unrestricted investment earnings				67,528
Miscellaneous				9,139
Total general revenues				76,667
Change in net position				5,069,241
Net position - beginning				(13,333,422)
Net position - ending				\$ (8,264,181)

See notes to the financial statements

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash	\$ 1,713,301	\$ -	\$ -	\$ 1,713,301
Investments	3,114,634	8,510,737	9	11,625,380
Due from other funds	-	5,000	-	5,000
Due from Reunion West	16,300	-	-	16,300
Assessments receivable	7,747	18,365	-	26,112
Prepaid items and deposits	42,843	-	-	42,843
Total assets	<u>\$ 4,894,825</u>	<u>\$ 8,534,102</u>	<u>\$ 9</u>	<u>\$ 13,428,936</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 34,168	\$ -	\$ -	\$ 34,168
Due to bondholders	-	10,470,708	-	10,470,708
Due to other funds	5,000	-	-	5,000
Total liabilities	<u>39,168</u>	<u>10,470,708</u>	<u>-</u>	<u>10,509,876</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	42,843	-	-	42,843
Restricted for:				
Capital projects	-	-	9	9
Unassigned	4,812,814	(1,936,606)	-	2,876,208
Total fund balances	<u>4,855,657</u>	<u>(1,936,606)</u>	<u>9</u>	<u>2,919,060</u>
Total liabilities and fund balances	<u>\$ 4,894,825</u>	<u>\$ 8,534,102</u>	<u>\$ 9</u>	<u>\$ 13,428,936</u>

See notes to the financial statements

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 2,919,060

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	62,940,497	
Accumulated depreciation	<u>(22,786,572)</u>	40,153,925

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable		(1,320,698)
Bonds payable		<u>(50,016,468)</u>
Net position of governmental activities		<u><u>\$ (8,264,181)</u></u>

See notes to the financial statements

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Assessments	\$ 2,041,403	\$ 10,085,720	\$ -	\$ 12,127,123
Miscellaneous revenue	9,139	-	-	9,139
Interest	67,528	90,948	-	158,476
Total revenues	<u>2,118,070</u>	<u>10,176,668</u>	<u>-</u>	<u>12,294,738</u>
<b>EXPENDITURES</b>				
Current:				
General government	166,598	12,253	-	178,851
Maintenance and operations	1,278,036	-	-	1,278,036
Public safety	78,400	-	-	78,400
Culture and recreation	105,675	-	-	105,675
Roads and streets	26,068	-	-	26,068
Debt service:				
Principal	-	2,850,000	-	2,850,000
Interest	-	3,261,689	-	3,261,689
Capital outlay	86,643	-	-	86,643
Total expenditures	<u>1,741,420</u>	<u>6,123,942</u>	<u>-</u>	<u>7,865,362</u>
Excess (deficiency) of revenues over (under) expenditures	376,650	4,052,726	-	4,429,376
Fund balances - beginning	4,479,007	(5,989,332)	9	(1,510,316)
Fund balances - ending	<u>\$ 4,855,657</u>	<u>\$ (1,936,606)</u>	<u>\$ 9</u>	<u>\$ 2,919,060</u>

See notes to the financial statements

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds	\$	4,429,376
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is eliminated and capitalized as capital assets in the statement of net position.		86,643
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.		(2,241,205)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		(64,407)
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		8,834
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		<u>2,850,000</u>
Change in net position of governmental activities	\$	<u><u>5,069,241</u></u>

See notes to the financial statements

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Reunion East Community Development District ("District") was established on September 24, 2001 by the Board of County Commissioners of Osceola County, Osceola County Ordinance 2001-31, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes and expanded by Osceola County Ordinance 2005-26. The Act provides, among other things, the power to manage basic services for community development and to levy and assess non-ad valorem assessments for the financing and maintenance of improvements.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at-large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Capital Assets (Continued)

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Fund Equity/Net Position (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **NOTE 3 – BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearing(s) are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board, unless otherwise delegated by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## **NOTE 4 – DEPOSITS AND INVESTMENTS**

### **Deposits**

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

The District's investments were held as follows at September 30, 2019:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Government Obligation Fund Class Y	\$ 8,185,045	S&P AAAm	Weighted average of the fund portfolio: 24 days
Local Government Surplus Trust Funds (FL PRIME)	2,651,760	S&P AAAm	Weighted average of the fund portfolio: 37 days
US Bank Money Market Accounts	788,575	N/A	N/A
Total Investments	<u>\$ 11,625,380</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2019, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 3,620,313	\$ -	\$ -	\$ 3,620,313
Total capital assets, not being depreciated	3,620,313	-	-	3,620,313
Capital assets, being depreciated				
Roadways	33,402,056	-	-	33,402,056
Stormwater management	10,048,423	-	-	10,048,423
Recreational facility and amenities	11,233,986	-	-	11,233,986
Entry features	-	86,643	-	86,643
Electrical, communications and lighting	4,326,847	-	-	4,326,847
Landscaping and irrigation	222,229	-	-	222,229
Total capital assets, being depreciated	59,233,541	86,643	-	59,320,184
Less accumulated depreciation for:				
Roadways	10,020,316	1,113,402	-	11,133,718
Stormwater management	3,324,332	334,947	-	3,659,279
Recreational facility and amenities	4,892,794	561,699	-	5,454,493
Entry features	-	-	-	-
Electrical, communications and lighting	2,147,184	216,342	-	2,363,526
Landscaping and irrigation	160,741	14,815	-	175,556
Total accumulated depreciation	20,545,367	2,241,205	-	22,786,572
Total capital assets, being depreciated, net	38,688,174	(2,154,562)	-	36,533,612
Governmental activities capital assets, net	\$ 42,308,487	\$ (2,154,562)	\$ -	\$ 40,153,925

## NOTE 5 – CAPITAL ASSETS (Continued)

The estimated costs to complete the District improvements are approximately \$3 million. Although the District has agreements binding the Developer to complete District improvements, it may become the District's responsibility to complete the project in the event the Developer defaults on its obligations and agreements with the District.

Depreciation expense was charged to function/programs as follows:

Governmental activities:	
Maintenance and operations	\$ 1,679,506
Culture and recreation	561,699
Total	<u>\$ 2,241,205</u>

## NOTE 6 – LONG-TERM LIABILITIES

### Series 2002

On August 8, 2002, the District issued \$73,620,000 of Special Assessment Bonds, Series 2002 consisting of multiple Term Bonds with maturity dates from May 1, 2008 to May 1, 2033 and fixed interest rates ranging from 5.9% to 7.375%. The Bonds were issued to payoff the Bond Anticipation Notes issued on December 28, 2001 for \$10,000,000 and to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the 2002A Bonds is to be paid serially commencing May 1, 2005 through May 1, 2033.

The Series 2002 Bonds were trifurcated in January 2012 and then restructured in 2015 resulting in a remaining balance of the Series 2002 Bonds of \$6,275,000 ("Unexchanged Bonds"). All other remaining balances were either included in the new 2015 issues or were cancelled. Payment on the remaining Series 2002 Bonds is subordinate to the 2015 issues and is to be paid solely from the unexchanged 2002 Bond Assessments as defined in the bond indentures.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was not in compliance with the requirements at September 30, 2019.

### Series 2005

On March 1, 2005, the District issued \$18,880,000 of Special Assessment Bonds, Series 2005, due on May 1, 2036 with a fixed interest rate of 5.80%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the 2005 Bonds is to be paid serially commencing May 1, 2008 through May 1, 2036.

The Series 2005 Bonds were trifurcated in January 2012 and then restructured in 2015 resulting in a remaining balance of the Series 2005 Bonds of \$6,440,000 ("Unexchanged Bonds"). All other remaining balances were either included in the new 2015 issues or were cancelled. Payment on the remaining Series 2005 Bonds is subordinate to the 2015 issues and is to be paid solely from the unexchanged 2005 Bond Assessments as defined in the bond indentures.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was not in compliance with the requirements at September 30, 2019.

## NOTE 6 – LONG-TERM LIABILITIES (Continued)

Both the Series 2002 and 2005 Bonds are in default. In accordance with the Bond Exchange discussed below, a portion of Series 2002 and 2005 Bonds were exchanged and a portion are to remain outstanding as unexchanged Series 2002 and 2005 Bonds. There are no special assessment revenues pledged to the unexchanged Series 2002 and 2005 Bonds, therefore the District has missed its scheduled debt service payments on the Series 2002 and 2005 Bonds in the current fiscal year as well as previous fiscal years. The debt service fund has a deficit fund balance of (\$1,936,606) as of September 30, 2019.

### **Bond Exchange – Series 2015 Restructured Bonds**

In June 2015, \$8,795,000 of the Series 2002 Bonds and \$10,440,000 of the Series 2005 Bonds were exchanged for \$7,245,000 Series 2015-1 Bonds, due May 1, 2033 with a fixed interest rate of 6.6%, \$8,475,000 Series 2015-2 Bonds, due May 1, 2036 with a fixed interest rate of 6.6% and \$3,515,000 Series 2015-3 Bonds, due May 1, 2033 with a fixed interest rate of 6.6%.

The Series 2015 Restructured Bonds are subject to redemption at the option of the District prior to their maturity and extraordinary mandatory redemption prior to their maturity in the manner determined by the Bond Indenture. See Note 13 for extraordinary redemptions made subsequent to fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019 for both the Series 2015-1 and Series 2015-2 Bonds. The District was not in compliance with the requirements at September 30, 2019 for the 2015-3 Bonds.

### **Series 2015A**

On June 30, 2015 the District issued \$30,710,000 of Special Assessment Refunding Bonds, Series 2015A consisting of multiple Term Bonds with due dates from May 1, 2020 to May 1, 2033 and fixed interest rates ranging from 4% to 5.07%. The Bonds were issued to refund a portion of the Series 2002 Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2016 through May 1, 2033.

The Series 2015A Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

### **Long-term Debt Activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2002	\$ 3,730,000	\$ -	\$ 475,000	\$ 3,255,000	\$ -
Series 2005	4,395,000	-	480,000	3,915,000	-
Series 2015	17,450,000	-	630,000	16,820,000	6,125,000
Series 2015A	27,170,000	-	1,265,000	25,905,000	1,320,000
Add: original issue premium	130,302	-	8,834	121,468	-
Total	<u>\$ 52,875,302</u>	<u>\$ -</u>	<u>\$ 2,858,834</u>	<u>\$ 50,016,468</u>	<u>\$ 7,445,000</u>

## NOTE 6 – LONG-TERM LIABILITIES (Continued)

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2020	\$ 7,445,000	\$ 2,204,070	\$ 9,649,070
2021	1,835,000	1,935,120	3,770,120
2022	1,935,000	1,836,010	3,771,010
2023	2,045,000	1,731,500	3,776,500
2024	2,160,000	1,620,930	3,780,930
2025-2029	12,720,000	6,215,090	18,935,090
2030-2034	13,480,000	2,347,430	15,827,430
2035-2036	1,105,000	110,550	1,215,550
Total	<u>\$ 42,725,000</u>	<u>\$ 18,000,700</u>	<u>\$ 60,725,700</u>

The unexchanged bonds are not included above as the Bonds have not been resized.

## NOTE 7 – LITIGATION & CLAIMS

During a previous fiscal year, the District received correspondence dated May 4, 2016 regarding potential litigation involving the U.S. Bank Bond Trustee and a significant landowner within the District regarding potential debt assessments on certain unassessed parcels within the boundary of the District. The Trustee's counsel and landowner were unable to negotiate a settlement, which would have eliminated the CDD as a party. The Trustee's counsel contacted the District with questions regarding this matter and the District may impose additional assessments; the District could be involved in legal or equitable actions with the Trustee and/or landowner. During the current fiscal year the original significant landowner sold its ownership interests in the land to a new entity. The District has had limited communication with the new owner on this matter. The Trustee has not requested any significant material action to date.

## NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

## NOTE 9 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer the loss of which could have a material adverse effect on the District's operations.

## NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

## NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims over the past three years.

## **NOTE 12 – SHARED MAINTENANCE COSTS WITH REUNION WEST CDD**

The District has an agreement with Reunion West CDD to share certain maintenance costs, including utilities and pool maintenance costs. The shared costs are allocated on a similar percentage basis as shared infrastructure with 56% allocated to Reunion East and 44% allocated to Reunion West during the current fiscal year. The majority of the costs are paid by Reunion East which is then reimbursed by Reunion West for its proportionate share. The District's portion of these shared costs for the fiscal year ended September 30, 2019 was approximately \$1,525,021, of which \$16,300 is due from Reunion West at September 30, 2019.

## **NOTE 13 – SUBSEQUENT EVENTS**

### **Bond Payments**

Subsequent to fiscal year end, the District prepaid a total of \$4,150,000 of the Series 2015-1 Bonds and \$1,550,000 of the Series 2015-2 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

### **Potential Claim**

Subsequent to fiscal year end the District is in dispute with another party regarding title to certain capital infrastructure improvements. No litigation or claims have been filed in regards to the matter.

### **Missed Debt Service Payments**

The District had insufficient funds to make the November 1, 2019 and May 1, 2020 scheduled debt service payments due on both the Series 2002 and Series 2005 Bonds. Consequently, the payments were not made which is considered an event of default under the Bond Indenture.

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted</u> <u>Amounts</u>		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
<b>REVENUES</b>			
Assessments	\$ 2,015,412	\$ 2,041,403	\$ 25,991
Interest	10,250	67,528	57,278
Miscellaneous revenue	4,771	9,139	4,368
Total revenues	<u>2,030,433</u>	<u>2,118,070</u>	<u>87,637</u>
<b>EXPENDITURES</b>			
Current:			
General government	171,468	166,598	4,870
Maintenance and operations	1,724,046	1,278,036	446,010
Public safety	78,400	78,400	-
Culture and recreation	186,520	105,675	80,845
Roads and streets	28,000	26,068	1,932
Capital outlay	112,000	86,643	25,357
Total expenditures	<u>2,300,434</u>	<u>1,741,420</u>	<u>559,014</u>
Excess (deficiency) of revenues over (under) expenditures	(270,001)	376,650	646,651
<b>OTHER FINANCING SOURCES</b>			
Carryforward surplus	270,001	-	(270,001)
Total other financing sources	<u>270,001</u>	<u>-</u>	<u>(270,001)</u>
Net change in fund balances	<u>\$ -</u>	<u>376,650</u>	<u>\$ 376,650</u>
Fund balance - beginning		<u>4,479,007</u>	
Fund balance - ending		<u>\$ 4,855,657</u>	

See notes to required supplementary information

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019, the current fiscal year.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Reunion East Community Development District  
Osceola County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Reunion East Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 25, 2020, which includes an emphasis of a matter paragraph.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District in a separate letter dated June 25, 2020.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 25, 2020



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Reunion East Community Development District  
Osceola County, Florida

We have examined Reunion East Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Reunion East Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 25, 2020



**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors  
Reunion East Community Development District  
Osceola County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Reunion East Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 25, 2020, which includes an emphasis of a matter paragraph.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 25, 2020, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Reunion East Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Reunion East Community Development District, Osceola County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 25, 2020

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

#### **2019-01: Financial Condition Assessment**

Observation: The prior Developer failed to pay assessments on both the Series 2002 and 2005 Bonds and there are currently no special assessment revenues pledged to the Series 2002 and 2005 Bonds. The District did not make any of the schedule debt service payments on the Series 2002 and 2005 Bonds during the current fiscal year. Also, the District is not in compliance with the reserve requirements for the Series 2002, 2005, and 2015-3 Bonds. In addition, the debt service fund reported a deficit fund balance of (\$1,936,606) at September 30, 2019.

Recommendation: The District should continue to take the necessary steps to alleviate the situation.

Management response: The Series 2015, Special Assessment Refunding Bonds ("Series 2015 Bonds") were issued in order to refund defaulted Special Assessment Bonds, Series 2002A-2 and Series 2005 (collectively "Prior Bonds"). However, at the request of the debt holders of the Prior Bonds, the Series 2015 Bonds did not refund 100% of the Prior Bonds leaving a portion of the Prior Bonds outstanding and in default (collectively "Un-exchanged Bonds"). The Un-exchanged Bonds debt holders have made a formal request of the District to review all properties within the District and determine if any of the Un-exchanged Bonds can be assigned to property within the District. The District Manager is currently working with District Counsel and the District Engineer to undertake this review. To the extent the Un-exchanged Bonds can be assigned to property they will. In the absence of the assignment of the Un-exchanged Bonds, the debt holders will need to cancel them to resolve the default.

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

#### **13-01 – Failure to Make Bond Debt Service Payments When Due**

Current Status: Matter is not resolved. See current year finding above.

#### **13-02 – Failure to Meet Reserve Account Requirement**

Current Status: Matter is not resolved. See current year finding above.

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019, except as noted above.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019, except as noted above.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

## REPORT TO MANAGEMENT (Continued)

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA (Continued)

5. In connection with our audit, we determined that the District has met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes. The District failed to make certain scheduled debt service payments due on the Series 2002 and Series 2005 Bonds, as a result of a lack of funds. We applied financial condition assessment procedures pursuant to Rule 10.556(7) and determined that a deteriorating financial condition was noted. See Findings section above for additional information. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

# SECTION V

**LANDSCAPE/GROUNDS MAINTENANCE SERVICES AGREEMENT**  
(REUNION EAST CDD)

**THIS LANDSCAPE/GROUNDS MAINTENANCE SERVICES AGREEMENT** (“Agreement”) is made and enter into effective as of the \_\_\_ day of \_\_\_\_\_, 2020 (the “Effective Date”), between the **REUNION EAST COMMUNITY DEVELOPMENT DISTRICT** (hereinafter referred to as the “District”), a local unit of special purpose government created under Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, and **YELLOWSTONE LANDSCAPE-SOUTHEAST, LLC**, a Florida limited liability company, (hereinafter referred to as “Contractor”), whose address is P.O. Box 849, Bunnell, Florida 32110.

**WITNESSETH:**

Subject to and upon the terms and conditions of this Agreement and in consideration of the mutual promises set forth herein and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the District and Contractor agree as follows:

1. **DEFINITIONS.**

(a) **Agreement.** The Agreement consists of this Landscape/Grounds Maintenance Services Agreement and the exhibits attached hereto. The Agreement represents the entire and integrated Agreement between the parties hereto and supersedes all prior negotiations, representation or agreements, either written or oral. The Agreement may be amended or modified only as set forth below in Article 14. In the event of any conflict between the terms herein and one of the exhibits attached hereto, the terms of this Agreement (without the conflicting exhibit term(s)) shall prevail. This Agreement also incorporates the requirements set forth in the Landscape/Grounds Maintenance Services Joint Request for Proposals No. 2020-101.

(b) **Services.** The term Services as used in this Agreement shall be construed to include all Services set forth in **Exhibit “A”** and all obligations of Contractor under this Agreement, including any addenda or special conditions, and where any Work Authorizations have been issued pursuant to Article 14 of this Agreement, the changed services set forth therein.

2. **SCOPE OF WORK.**

(a) A description of the nature, scope and schedule of services to be performed by Contractor under this Agreement shall be as described in **Exhibit “A,”** attached hereto and incorporated herein by reference (hereinafter the “Services”). Areas to be included under this Agreement may be amended by the mutual consent of the District and the Contractor.

(b) The following exhibit is applicable to the Services under this Agreement:

i. **Exhibit “A,”** Scope of Work

3. COMMENCEMENT OF SERVICES. Contractor shall commence its Services immediately upon receipt of a Notice to Proceed sent by the District Manager, as defined below, and shall perform the same in accordance with any schedules set forth in the Agreement.

4. DISTRICT MANAGER.

(a) The District's authorized representative (herein referred to as the "District Manager") shall be the District Manager of the District, which is Governmental Management Services – Central Florida, LLC, whose mailing address is 219 E. Livingston Street, Orlando, Florida, 32801, Attention: George Flint; provided, however, that the District may, without liability to the Contractor, unilaterally amend this Article from time to time by designating a different person or organization to act as its representative and so advising the Contractor in writing, at which time the person or organization so designated shall be the District's representative for the purpose of this Agreement.

(b) All actions to be taken by, all approvals, notices, consent, directions and instruction to be given by, all notices and other matters to be delivered to, all determinations and decisions to be made by and, in general, all other action to be taken by, or given to, the District shall be taken, given, and made by, or delivered or given to the District Manager in the name of and on behalf of the District, provided, however, that the District (and not the District Manager or any other agents of the District) shall be solely obligated to the Contractor for all sums required to be paid by the District to the Contractor hereunder.

5. COMPENSATION AND PAYMENTS.

(a) Provided that the Contractor shall strictly perform all of its obligations under this Agreement, the District agrees to pay Contractor for the Services pursuant to the terms set forth in **Exhibit "B,"** subject only to additions and/or deductions by Work Authorizations as defined in Section 5(b) herein.

(b) Work Authorizations shall mean orders or directives issued by the District in the form attached hereto as **Exhibit "C."** Work Authorizations shall be issued for repairs or emergency services, changes to the scope of the area in which services are required, or for any services beyond those set forth in Article 2. Services performed under a Work Authorization may be paid either on a lump sum basis, a unit price basis, or a time and material basis in the District's sole discretion. Contractor shall not be entitled to compensation for Services outside the scope of Article 2 unless Contractor has obtained prior written authorization of District to perform the same.

(c) District retains the right to reduce any portion of Contractor's Scope of Work as set forth in Article 2. Should this occur, a revised Scope of Work will be agreed upon in writing by both District and Contractor.

(d) The Contractor shall on the 15<sup>th</sup> day of each calendar month deliver to the District an Application for Payment in such form and with such detail as the District requires. Based on the Contractor's Application for Payment, and the approval of the Application for Payment, the District shall make monthly payments to the Contractor. Such monthly payments

shall be made on or before the 30<sup>th</sup> day of each calendar month or the 30<sup>th</sup> day after receipt by the District of the Contractor's Application for Payment and any such documentation to verify the amount owed as the District may require, whichever is later; provided, however, that the District shall have no obligation to make payment as aforesaid if it has withheld approval of any Application for Payment.

(e) District retains the right to reduce any portion of Contractor's Service, or as amended in any Work Authorization. Should this occur, a revised Scope of Work/Services and fee summary will be agreed upon in writing by both District and Contractor.

(f) After the Services are completed, the District shall have the right of an inspection to accept or deny the sufficiency of the Services before payment is required to be made by the District.

#### 6. REPRESENTATIONS, WARRANTIES AND COVENANTS.

(a) Contractor hereby represents to District that: (i) it has the experience, qualifications and skill to perform the Services as set forth in this Agreement; (ii) it is duly licensed and permitted to observe and perform the terms, covenants, conditions and other provisions on its part to be observed or performed under this Agreement; (iii) has the necessary equipment, materials and inventory required to perform the Services as set forth in this Agreement; (iv) it has by careful examination satisfied itself as to: (a) the nature, location and character of the area in which the Services are to be performed including, without limitation, the surface conditions of the land and all structures and obstructions thereon, both natural and manmade, the surface water conditions of the area, and to the extent pertinent, all other conditions; and (b) all other matters or things which could in any manner affect the performance of the Services.

(b) The Contractor warrants to the District that all materials furnished under this Agreement shall be new unless otherwise specified, and that all Services shall be of good quality, free from faults and defects and in conformance with the Agreement Documents.

#### 7. EMPLOYEES; INDEPENDENT CONTRACTOR STATUS.

(a) All matters pertaining to the employment, supervision, compensation, insurance, promotion and discharge of any employees of Contractor or of entities retained by Contractor are the sole responsibility of Contractor. Contractor shall fully comply with all applicable acts and regulations having to do with workman's compensation, social security, unemployment insurance, hours of labor, wages, working conditions and other employer-employee related subjects. Contractor shall obtain, for each individual Contractor employs on the District's premises at any time, a criminal background check performed by an appropriate federal or state agency, or by a professional and licensed private investigator, and shall make, based on the results of such background checks, employment suitability determinations for each employee that are reasonable and customary within the Contractor's industry. Contractor shall maintain copies of said background checks on file so long as the subject individual(s) remains in Contractor's employ, and Contractor shall make all background checks available for District's

review upon request. Contractor shall enforce strict discipline and good order among its employees on the District's premises.

(b) Contractor is an independent contractor and not an employee of the District. It is further acknowledged that nothing herein shall be deemed to create or establish a partnership or joint venture between the District and Contractor. Contractor has no authority to enter into any contracts or contracts, whether oral or written, on behalf of the District.

8. COMPLIANCE WITH LAWS, REGULATIONS, RULES AND POLICIES.

(a) At all times, Contractor shall operate in accordance with all applicable laws, statutes, regulations, rules, ordinances, policies, permits and orders.

(b) Contractor hereby covenants and agrees to comply with all the rules, ordinances and regulations of governmental authorities wherein the District's facilities are located, as said rules, etc. may specifically relate to Contractor or its services provided hereunder, at Contractor's sole cost and expense, and Contractor will take such action as may be necessary to comply with any and all notices, orders or other requirements affecting the services described herein as may be issued by any governmental agency having jurisdiction over Contractor, unless specifically instructed by the District that it intends to contest such orders or requirements and that Contractor shall not comply with the same. Contractor shall provide immediate notice to the District of any such orders or requirements upon receipt of same.

(c) The District is a local unit of special purpose government created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*. Contractor agrees to comply with all applicable requirements of the "Sunshine Law," the "Public Records Law," the Community Development Districts Law, and all other statutes and regulations applicable to Contractor.

9. WORKPLACE ENVIRONMENT AND PUBLIC SAFETY

(a) Contractor agrees to provide a safe and healthy workplace environment for its employees and agents and a safe and healthy environment for the public at all times. Contractor shall promptly correct any unsafe condition or health hazard in its control and shall immediately report any such condition to the District). In addition to all other requirements of this Agreement, Contractor shall comply with all federal, state and local laws and regulations related to health and safety. Further, Contractor acknowledges that all vehicles and equipment must be properly and safely operated and, where applicable, licensed and/or permitted, to operate on public roadways. Contractor acknowledges that it is responsible for public safety issues including but not limited to: proper work methods, use of protective equipment, safe maintenance, traffic control through work zones, and handling and use of materials, vehicles, and equipment.

(b) The Contractor agrees that it alone bears the responsibility for providing a safe and healthy workplace, and that nothing in this Agreement suggests that the District has undertaken or assumed any part of that responsibility.

(c) Contractor will provide employees with training to perform their jobs safely, including instruction in proper work methods, use of protective equipment, and safe maintenance, handling and use of materials, vehicles, and equipment. Contractor will not ask or allow any employee to operate any vehicle or equipment until the employee has received all relevant and advisable training.

(d) Contractor will furnish, at its expense, all safety and protective equipment required or advisable for the protection of employees.

10. PUBLIC RECORDS AND OWNERSHIP OF BOOKS AND RECORDS.

(a) Contractor understands and agrees that the District is a local unit of special purpose government and as such is subject to certain requirements under, *inter alia*, Chapters 119 and 289, *Florida Statutes*. All documents of any kind relating to this Agreement are the District's property and may be public records and, accordingly, Contractor agrees to comply with all applicable provisions of Florida public records law, including but not limited to the provisions of Chapter 119, *Florida Statutes*. If Contractor does not comply with a public records request as required by law, that failure to comply shall be considered a default of this Agreement. Contractor acknowledges and agrees that the public records custodian of the District is the District Manager, which is currently Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, (the "Public Records Custodian"). Contractor shall, to the extent applicable by law:

(i) Keep and maintain public records required by District to perform services;

(ii) Upon request by District, provide District with the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes;

(iii) Ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if the Contractor does not transfer the records to the Public Records Custodian of the District; and

(iv) Upon completion of the Agreement, transfer to District, at no cost, all public records in District's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws.

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTORS'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE DISTRICT'S CUSTODIAN OF PUBLIC RECORDS AT (407-841-5524), OR BY EMAIL AT [GFLINT@GMSCFL.COM](mailto:GFLINT@GMSCFL.COM), OR BY REGULAR MAIL AT 219 E.**

**LIVINGSTON STREET, ORLANDO, FLORIDA 32801, ATTN: DISTRICT PUBLIC RECORDS CUSTODIAN.**

11. INSURANCE.

(a) Contractor shall, throughout the performance of its services pursuant to this Agreement, maintain at a minimum:

(i) Occurrence based comprehensive general liability insurance (including broad form contractual coverage), with a minimum limit of \$2,000,000 single limit per occurrence, protecting it and District from claims for bodily injury (including death), property damage, contractual liability, products liability and personal injury which may arise from or in connection with the performance of Contractor's services under this Agreement or from or out of any act or omission of Contractor, its officers, directors, agents, and employees;

(ii) Occurrence based automobile liability insurance including bodily injury and property damage, including all vehicles owned, leased, hired and non-owned vehicles with limits of not less than \$1,000,000.00 combined single limit covering all work performed hereunder;

(iii) Workers' compensation insurance as required by applicable law (or employer's liability insurance with respect to any employee not covered by workers' compensation) with minimum limits of One Hundred Thousand Dollars (\$100,000) per occurrence; and

(iv) Employers liability, with a minimum coverage level of \$1,000,000.

(b) All such insurance required in Paragraph 11(a) shall be with companies and on forms acceptable to District and shall provide that the coverage thereunder may not be reduced or canceled unless thirty (30) days prior written notice thereof is furnished to District; the insurance required under paragraph 11(a)(i) shall name the District as an additional insured. Certificates of insurance (and copies of all policies, if required by the District) shall be furnished to the District. In the event of any cancellation or reduction of coverage, Contractor shall obtain substitute coverage as required under this Agreement, without any lapse of coverage to District whatsoever.

12. SOVEREIGN IMMUNITY. Nothing contained herein, or in the Agreement, or in the Terms and Conditions, shall cause or be construed as a waiver of the District's immunity or limitations on liability granted pursuant to section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which could otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

13. INDEMNIFICATION. Contractor agrees to indemnify, save harmless and defend the District, its officers, directors, board members, employees, agents and assigns, from and against any and all liabilities, claims, penalties, forfeitures, suits, legal or administrative proceedings, demands, fines, punitive damages, losses, liabilities and interests, and any and all costs and expenses incident thereto (including costs of defense, settlement and reasonable attorneys' fees,

which shall include fees incurred in any administrative, judicial or appellate proceeding) which the District, their officers, directors, board members, employees, agents and assigns, may hereafter incur, become responsible for or pay out to the extent arising out of (i) Contractor's breach of any term or provision of this Agreement, or (ii) any negligent or intentional act or omission of Contractor, its agents, employees or sub-contractors, related to or in the performance of this Agreement.

14. MODIFICATIONS, ADDITIONS OR DELETIONS TO THE SERVICES.

(a) A Work Authorization shall be in writing, in the form and manner attached hereto as **Exhibit "C,"** which shall consist of additions, deletions or other modifications to the Agreement.

(b) The District may, from time to time, without affecting the validity of the Agreement, or any term or condition thereof, issue Work Authorizations which may identify additional or revised Scope of Services, or other written instructions and orders, which shall be governed by the provisions of the Agreement. The Contractor shall comply with all such orders and instructions issued by the District. Upon receipt of any Work Authorization, the Contractor shall promptly proceed with the work, and the resultant decrease or increase in the amount to be paid the Contractor, if any, shall be governed by the provisions of Article 5 in this Agreement.

15. PROTECTION OF PERSONS AND PROPERTY; MONITORING.

(a) In addition to all other requirements hereunder, the Contractor shall be responsible for initiating, maintaining and supervising safety precautions and programs in connection with the Services, and shall provide all protection to prevent injury to persons involved in any way in the Services and all other persons, including, without limitation, the employees, agents guests, visitors, invitees and licensees of the District and community residents, tenants, and the general public that may be affected thereby.

(b) All Services, whether performed by the Contractor, its Subcontractors, or anyone directly or indirectly employed by any of them, and all applicable equipment, machinery, materials, tools and like items used in the Services, shall be in compliance with, and conform to: (i) all applicable laws, ordinances, rules, regulations and orders of any public, quasi-public or other governmental authority; and (ii) all codes, rules, regulations and requirements of the District and its insurance carriers relating thereto. In the event of conflicting requirements, the more stringent shall govern.

(c) The Contractor shall at all times keep the general area in which the Services are to be performed, including but not limited to sidewalks, roadways, trails, rights-of-way, open spaces, and all such areas impacted by the Services, clean and free from accumulation of waste materials or rubbish (including, without limitation, hazardous waste), caused by performance of the Services, and shall continuously throughout performance of the Services, remove and dispose of all such materials. The District may require the Contractor to comply with such standards, means and methods of cleanup, removal or disposal as the District may make known to the Contractor. In the event the Contractor fails to keep the general area in which the Services are to be performed

clean and free from such waste or rubbish, or to comply with such standards, means and methods, the District may take such action and offset any and all costs or expenses of whatever nature paid or incurred by the District in undertaking such action against any sums then or thereafter due to the Contractor.

(d) Contractor shall cooperate with and participate in, at no additional cost or charge, all programs, plans or routines for monitoring and reporting to District, as required in the sole discretion of the District, to ensure satisfactory performance of the Services provided hereunder.

(e) Contractor shall be responsible for the storage of all required maintenance equipment and supplies. No storage facilities are being provided by the District.

#### 16. SUSPENSION OR TERMINATION.

(a) Anything in this Agreement to the contrary notwithstanding, District shall, in its sole discretion and without cause, have the right to suspend or terminate this Agreement upon thirty (30) days prior written notice to Contractor.

(b) If the Contractor should become insolvent, file any bankruptcy proceedings, make a general assignment for the benefit of creditors, suffer or allow appointment of a receiver, refuse, fail or be unable to make prompt payment to Subcontractors, disregard applicable laws, ordinances, governmental orders or regulations or the instructions of the District, or if the Contractor should otherwise be guilty of a violation of, or in default under, any provisions of the Agreement, then the District may, without prejudice to any other right or remedy available to the District and after giving the Contractor and its surety, if any, seven (7) days written notice, terminate the Contract and the employment of Contractor. In addition, without terminating this Contract as a whole, the District may, under any of the circumstances above, terminate any portion of this Contract (by reducing, in such a manner as District deems appropriate, the Scope of Service to be performed by the Contractor) and complete the portion of this Contract so terminated in such manner as the District may deem expedient.

17. SUBCONTRACTORS. If the Contractor desires to employ Subcontractors in connection with the performance of its Services under this Agreement:

(a) Nothing contained in the Agreement shall create any contractual relationship between the District and any Subcontractor. However, it is acknowledged that the District is an intended third-party beneficiary of the obligations of the Subcontractors related to the Services.

(b) Contractor shall coordinate the services of any Subcontractors and remain fully responsible under the terms of this Agreement; Contractor shall be and remain responsible for the quality, timeliness and coordinate of all Services furnished by the Contractor or its Subcontractors.

(c) All subcontracts shall be written. Each subcontract shall contain a reference to this Agreement and shall incorporate the terms and condition of this Agreement to the full extent applicable to the portion of the Services covered thereby. Each Subcontractor must agree, for the benefit of the District, to be bound by such terms and conditions to the full extent applicable to its portion of the Services.

18. TERM. The term of this Agreement commences on the Effective Date and shall proceed until April 30, 2021, in accordance with this Agreement.

19. NOTICE.

(a) Notices required or permitted to be given under this Agreement shall be in writing, may be delivered personally or by mail, overnight delivery service, or courier service, and shall be given when received by the addressee. Notices shall be addressed as follows:

If to District: REUNION EAST COMMUNITY DEVELOPMENT  
DISTRICT  
c/o GMS-CFL, LLC  
219 E. Livingston Street  
Orlando, Florida 32801  
Attn: George Flint, District Manager

Copy to: LATHAM, LUNA, EDEN & BEAUDINE, LLP  
111 N. Magnolia Ave, Suite 1400  
Orlando, Florida 32801  
Attn: Jan Albanese Carpenter, District Counsel

If to Contractor: YELLOWSTONE LANDSCAPE-SOUTHEAST, LLC  
P.O. Box 849  
Bunnell, Florida 32110

(b) Notwithstanding the foregoing, any notice sent to the last designated address of the party to whom a notice may be or is required to be delivered under this Agreement shall not be deemed ineffective if actual delivery cannot be made due to a change of address of the party to whom the notice is directed or the failure or refusal of such party to accept delivery of the notice. Parties may change notice address by delivering written notice by mail, overnight delivery service, or courier service to the other party and such change shall become effective when received by the addressee.

20. ATTORNEYS' FEES. If either party hereto institutes an action or proceeding for a declaration of the rights of the parties the Agreement, for injunctive relief, for an alleged breach or default of, or any other action arising out of, the Agreement, or in the event any party hereto is in default of its obligations pursuant hereto, whether or not suit is filed or prosecuted to final judgment, the non-defaulting or prevailing party shall be entitled to its actual attorneys' fees and to any court costs and expenses incurred, in addition to any other damages or relief awarded.

21. GOVERNING LAW AND JURISDICTION. This Agreement shall be interpreted and enforced under the laws of the State of Florida. The parties will comply with the terms of the Agreement only to the extent they are enforceable or permitted under Florida law. Any litigation arising under this Agreement shall occur in a court having jurisdiction in Osceola County, Florida. **THE PARTIES WAIVE TRIAL BY JURY AND AGREE TO SUBMIT TO PERSONAL JURISDICTION AND VENUE IN OSCEOLA COUNTY, FLORIDA.**

22. SEVERABILITY. In the event that any provision of this Agreement is judicially construed to be invalid by a court of competent jurisdiction, such provision shall then be construed in a manner allowing its validity, or if this leads to an impracticable result, shall be stricken, but in either event, all other provisions of the Agreement shall remain in full force and effect.

23. NO WAIVER. No failure by either party to insist upon the strict performance of any covenant, duty, contract or condition of this Agreement or to exercise any right or remedy upon a breach thereof shall constitute a waiver of any such breach or of such or any other covenant, contract, term or condition. Any party hereto, by written notice executed by such party, may, but shall be under no obligation to, waive any of its rights or any conditions to its obligations hereunder, or any duty, obligation, or covenant of any other party hereto. No waiver shall affect or alter this Agreement, but each and every covenant, contract, term and condition of this Agreement shall continue in full force and effect with respect to any other then-existing or subsequent breach thereof.

24. NO MODIFICATION. No modification, waiver, amendment, discharge or change of this Agreement shall be valid unless the same is in writing and signed by the parties against which such enforcement is or may be sought. This instrument contains the entire contract made between the parties and may not be modified orally or in any manner other than by a contract in writing signed by all parties hereto or their respective successors in interest.

25. TIME IS OF THE ESSENCE. The time for delivery and/or completion of the work to be performed under the Agreement shall be of the essence of the Agreement.

26. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the parties as an arm's length transaction. In addition to the representations and warranties contained herein, the Contractor acknowledges that prior to the execution of the Agreement it has thoroughly reviewed and inspected the Agreement documents, and satisfied itself regarding any error, inconsistency, discrepancy, ambiguity, omission, insufficiency of detail or explanation. Contractor further acknowledges that the parties have participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all Parties are deemed to have drafted, chosen and selected the language, and doubtful language will not be interpreted or construed against any Party.

27. COUNTERPARTS. This Agreement may be executed in any number of counterparts with the same effect as if all parties had signed the same document. All fully executed counterparts shall be construed together and shall constitute one and the same contract.

**SIGNATURE PAGE TO  
LANDSCAPE/GROUNDS MAINTENANCE SERVICES AGREEMENT**

**IN WITNESS WHEREOF**, the parties have caused this Agreement to be duly executed affective as of the day and year first above written.

**DISTRICT:**

**REUNION EAST COMMUNITY  
DEVELOPMENT DISTRICT**

WITNESSES:

By: \_\_\_\_\_

Name: \_\_\_\_\_

Chairman /Vice-Chair, Board of Supervisors

\_\_\_\_\_  
Print: \_\_\_\_\_

**CONTRACTOR:**

**YELLOWSTONE LANDSCAPE-  
SOUTHEAST, LLC**, a Florida limited  
liability company

WITNESSES:

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_  
Print: \_\_\_\_\_

**EXHIBIT “A”**

**Scope of Work**

*[ATTACHED]*

# Scope of Services Summary

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The following is a summary of the proposed scope of services to be provided. It serves as an outline, detailing the Best Practices that our company has developed in order to ensure that we provide consistent landscape maintenance services to your property and meet all the contractual specifications of your landscape maintenance agreement.

## I. LANDSCAPE MAINTENANCE PROGRAM

### A. Turfgrass Specifications

#### 1. Mowing

- a. Schedule of mowing is determined by the type of turf being serviced and adjusted to coincide with seasonal growth rates to maintain a consistent, healthy appearance. Scheduled cuts missed due to inclement weather will be made up as soon as possible.
- b. Mower blades will be kept sharp at all times to prevent tearing of grass leaves.
- c. Turf growth regulators may be used to assist in maintaining a consistent and healthy appearance of the turf.
- d. Various mowing patterns will be employed to ensure the even distribution of clippings and to prevent ruts in the turf caused by mowers. Grass clippings will be left on the lawn to restore nutrients, unless excess clippings create an unsightly appearance.
- e. Turf will be cut to a desirable height with no more than 1/3 of the leaf blade removed during each mowing to enhance health and vigor.

#### 2. Edging & Trimming

- a. **Yellowstone Landscape** will neatly edge and trim around all plant beds, curbs, streets, trees, buildings, etc. to maintain shape and configuration.
- b. Edging equipment will be equipped with manufacturer's guards to deflect hazardous debris.
- c. All walks will be blown after edging to maintain a clean, well-groomed appearance.
- d. All grass runners will be removed after edging to keep mulch areas free of weeds and encroaching grass.
- e. "Hard" edging, "soft" edging and string trimming will be performed in conjunction with turf mowing operations.
- f. Areas mutually agreed to be inaccessible to mowing machinery will be maintained with string trimmers or chemical means, as environmental conditions permit.

# Scope of Services Summary

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## 3. Debris Removal

- a. Prior to mowing, each area will be patrolled for trash and other debris to reduce the risk of object propulsion and scattering, excluding areas concentrated with trash (e.g., dumpster zones, dock areas, and construction sites).
- b. Landscape debris generated on the property during landscape maintenance is the sole responsibility of **Yellowstone Landscape**, and will be removed no additional expense to the **Client**.

## 4. Fertilizer

- a. Turf grass will be fertilized as appropriate in accordance with type using a premium turf fertilizer containing minor elements. Various ratios of Nitrogen, Phosphorus, and Potassium (NPK) will be utilized for different growing seasons and environmental conditions.
- b. All sidewalks, roads, curbs, and patios will be swept clean of granular fertilizer after applications to minimize staining.

## 5. Insect, Disease, and Weed Control

- a. Treatment of turf areas for damaging insect infestation or disease and weed control will be the responsibility of **Yellowstone Landscape**.
- b. All products will be applied as directed by the manufacturer's instructions and in accordance with all state and federal regulations.
- c. **Yellowstone Landscape** must possess and maintain an active certified Pest Control License issued through the local governing department responsible for issuing such licenses. Only trained applicators will apply agricultural chemicals.
- d. Access to a water source on the Client's property must be provided for use in spray applications.

## B. Plant Material Specifications

### 1. Shrubs

- a. All pruning and thinning will be performed to retain the intended shape and function of plant material using proper horticultural techniques. Shrubs will be trimmed with a slight inward slope rising from the bottom of the plant to retain proper fullness of foliage at all levels.
- b. Plant growth regulators may be used to provide consistent and healthy appearance for certain varieties of plant material and ground covers.
- c. Clippings are to be removed by **Yellowstone Landscape** following pruning.

# Scope of Services Summary

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## 2. Tree Maintenance

- a. Trees will be cleared of sprouts from trunk. "Lifting" of limbs up to 10 feet above the ground is included.
- b. Palm Trees will have only brown or broken fronds removed at time of pruning.
- c. **Yellowstone Landscape** will maintain staking and guying of new trees. Re-staking of trees due to extreme weather is provided as a separate, billable service.

## 3. Edging and Trimming

- a. Groundcovers will be confined to plant bed areas by manual or chemical means as environmental conditions permit.
- b. "Weedeating" type edging will not be used around trees.

## 4. Insect, Disease and Weed Control

- a. Plants will be treated chemically as needed to effectively control insect infestation and disease as environmental and horticultural conditions permit. In extraordinary cases where disease or pests resist standard chemical treatments, **Yellowstone Landscape** will offer suggestions regarding the best course of action.
- b. Open ground in plant beds will be treated by manual or chemical means to control weed pressure as environmental, horticultural, and weather conditions permit.
- c. **Yellowstone Landscape** will maintain a log listing all applications and will have MSDS sheets available for each product used on the **Client's** property.
- d. The **Client** must provide access to a suitable water source on their property for use by **Yellowstone Landscape** in spray applications.

## 5. Fertilization

- a. Shrubs and ground cover will be fertilized with a recommended analysis containing a balanced minor nutrient package with a minimum 50% slow-release Nitrogen source product. Fertilization typically occurs in spring and fall, according to environmental conditions.
- b. Ornamental and Shade Trees will be fertilized utilizing a balanced tree fertilizer at recommended rates according to size.
- c. Palm Trees will be fertilized utilizing a balanced palm tree fertilizer at recommended rates according to size.

## C. Irrigation System Specifications

1. Irrigation inspections include inspection of sprinkler heads, timer mechanism, and each zone. In addition, the system will be inspected visually for hot spots and line breaks with each additional visit to the property.

# Scope of Services Summary

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2. Irrigation rotors and spray nozzles will be kept free of grass and other plant material to ensure proper performance.
3. Minor nozzle adjustments and cleaning and timer adjustments will be performed with no additional charge.
4. **Yellowstone Landscape** will promptly inform the client of any system malfunction or deficiencies.
5. Repairs for items such as head replacement, broken lines, pumps or timers will be performed upon the client's approval and billed accordingly. Any damage caused by **Yellowstone Landscape** personnel shall be repaired promptly at no cost to the **Client**. In the event that a problem arises to the system that could result in additional damage occurring or threat to safety, **Yellowstone Landscape** will immediately make the necessary repairs and then contact the Client.

## D. Annual Flower Specifications

1. Annual flowers will be changed with selected standard varieties best suited to the seasonal and environmental conditions at the ideal spacing for the plant varieties chosen.
2. Fungicides and insecticides will be applied as needed to maintain healthy planting beds.
3. Annual flower beds will be serviced to remove flowers that are fading or dead ("deadheading") to prolong blooming time and to improve the general appearance of the plant.
4. All soils are to be roto-tilled after removing and prior to installing new flowers.
5. "Flower Saver Plus®" (or comparable product) containing beneficial soil micro-organisms and rich organic soil nutrients, will be incorporated in the annual flower planting soil at the time of each flower change. Supplemental top-dressing with a controlled-release fertilizer and/or soluble liquid fertilizer will be applied to enhance flowering and plant vigor.

## E. Mulch

1. Mulch will be replenished in accordance with the terms and specifications set forth in the landscape maintenance agreement.

## II. ADDITIONAL SERVICES

- A. **Yellowstone Landscape** will provide extra services, special services and/or landscape enhancements over and above the specifications of landscape maintenance agreement at an additional charge with written approval from an authorized management representative of the **Client**.

# Scope of Services Summary

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## III. YELLOWSTONE LANDSCAPE PERSONNEL

- A. **Yellowstone Landscape** will provide all labor, transportation and supervision necessary to perform the work described herein.
- B. Field personnel will be equipped with all necessary supplies, tools, parts and equipment and trained to perform work in a safe manner.
- C. Personnel will be licensed for all applicable maintenance functions, including any pesticide or supplemental nutrient applications, as required by law.
- D. **Yellowstone Landscape** recognizes that its personnel are representatives of the **Client** while on the **Client's** property and, as such, will conduct themselves in an efficient, well-mannered, well-groomed and workman-like manner at all times.
- E. Any damage caused by **Yellowstone Landscape** personnel will be repaired promptly at no cost to the **Client**.
- F. **Yellowstone Landscape** may utilize qualified subcontractors at any time during the agreement period and will be responsible for managing the quality of their services.
- G. All work performed by **Yellowstone Landscape** will be coordinated with the **Client** to minimize disruption and to maximize safety to people and vehicular traffic on the property.

## IV. YELLOWSTONE LANDSCAPE VEHICLES AND EQUIPMENT

- A. **Yellowstone Landscape** service vehicles will be well maintained and clean in appearance. Vehicles must be properly licensed and tagged, and operated only by licensed personnel.
- B. All **Yellowstone Landscape** vehicles must operate in a safe and courteous manner while on the **Client's** property. Pedestrians have the right-of-way and service vehicles are expected to yield.
- C. All trailers, storage facilities, and maintenance equipment must be in good condition and present a clean and neat appearance.
- D. Tools and equipment must be properly suited for their purpose and used in a safe manner, utilizing the appropriate safety gear at all times.

## V. ADDITIONAL PROVISIONS

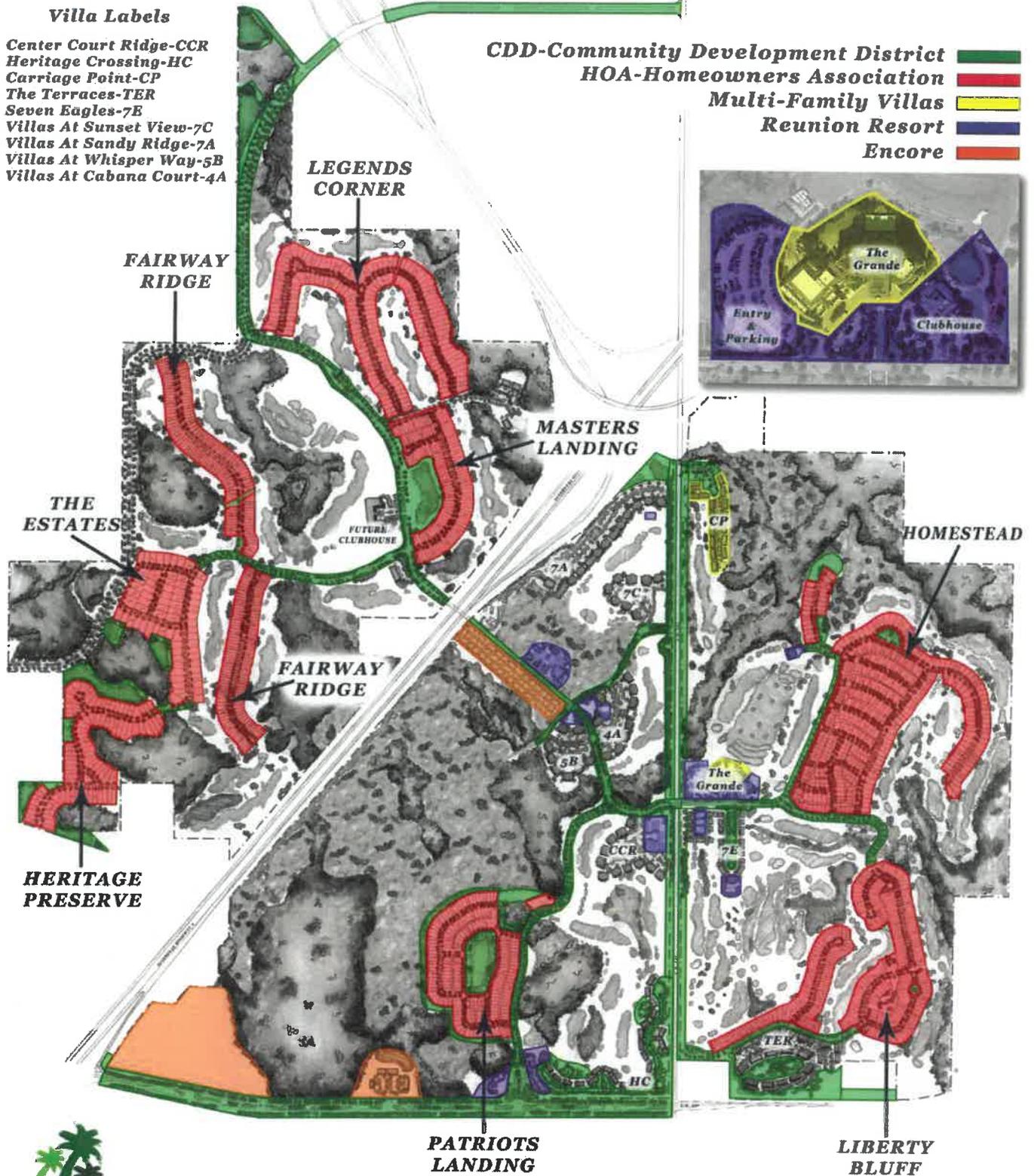
- A. Property inspections will be conducted regularly by an authorized **Yellowstone Landscape** representative. **Yellowstone Landscape** will document and correct any landscape maintenance deficiencies identified within one week, or provide a status update for work requiring a longer period to accomplish.
- B. **Yellowstone Landscape** will provide the **Client** with a contact list for use in case of emergencies and will have personnel on call after regular business hours to respond accordingly.

# Reunion Map

## Villa Labels

- Center Court Ridge-CCR
- Heritage Crossing-HC
- Carriage Point-CP
- The Terraces-TER
- Seven Eagles-7E
- Villas At Sunset View-7C
- Villas At Sandy Ridge-7A
- Villas At Whisper Way-5B
- Villas At Cabana Court-4A

- CDD-Community Development District █
- HOA-Homeowners Association █
- Multi-Family Villas █
- Reunion Resort █
- Encore █



**REUNION**  
ORLANDO FLORIDA



**YELLOWSTONE**  
LANDSCAPE

**EXHIBIT "B"**

**Fee Summary**

[*ATTACHED*]

Exhibit "B"

EXHIBIT 2 - FEE SUMMARY REUNION EAST CDD

Contractor: Yellowstone Landscape

Address: 1773 Business Center Lane  
Kissimmee, FL 34758  
Phone: (407) 396-0520  
Fax: (407) 396-2023  
Contact: Rob Stuliz

Property: Reunion East  
CDD

Address: 210 East Livingston Street  
Orlando, FL 32801  
Phone: 407-841-5524  
Fax:

Contact: George Filint  
GMS Central Florida  
Dates: 5/1/2020 through 4/30/2021

	2021 JAN	2021 FEB	2021 MAR	2021 APRIL	2020 MAY	2020 JUN	2020 JUL	2020 AUG	2020 SEP	2020 OCT	2020 NOV	2020 DEC	TOTAL
<b>GENERAL SERVICES</b> (Schedule A)	\$ 20,826	\$ 20,826	\$ 20,826	\$ 20,826	\$ 20,826	\$ 20,826	\$ 20,826	\$ 20,826	\$ 20,826	\$ 20,826	\$ 20,826	\$ 20,826	\$357,012
<b>TURF CARE</b> (Schedule B)	\$ 4,562	\$ 4,562	\$ 4,562	\$ 4,562	\$ 4,562	\$ 4,562	\$ 4,562	\$ 4,562	\$ 4,562	\$ 4,562	\$ 4,562	\$ 4,562	\$64,744
<b>TREE / SHRUBCARE</b> (Schedule C)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$30,000
<b>BEDDING PLANTS</b> (Schedule D) <i>7,600 Units Per Rotation</i>	\$ 11,154			\$ 11,154			\$ 11,154			\$ 11,154			\$44,816
<b>BED DRESSING</b> (Schedule D) <i>4,397 Yards of Bed Dressing</i>				\$ 62,248									\$62,248
<b>PALM TRIMMING</b> (Schedule D) <i>43 Crown and Fertil 122 Date 188 Washington</i>				\$ 8,103		\$ 14,208				\$ 1,448		\$ 14,208	\$46,070
<b>IRRIGATION MAINT.</b> (Schedule E) <i>157 Hours of Labor</i>	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$36,000
<b>TOTAL FEE PER MONTH:</b>	<b>\$51,042</b>	<b>\$30,888</b>	<b>\$30,888</b>	<b>\$121,393</b>	<b>\$30,888</b>	<b>\$84,036</b>	<b>\$61,042</b>	<b>\$30,888</b>	<b>\$30,888</b>	<b>\$60,593</b>	<b>\$30,888</b>	<b>\$54,096</b>	<b>\$631,590</b>
<b>Flat Fee Schedule</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$52,633</b>	<b>\$631,590</b>

Annual Total Reunion East CDD \$ 631,590.00  
Annual Total Reunion West CDD \$ 125,000.00  
Grand Joint Total \$ 756,590.00

Initials NH

### EXHIBIT 3 – EXTRA SERVICES PRICING SUMMARY

#### Project:

<u>Material</u>	<u>Description</u>	<u>Price</u>
<b>Mulch</b>	Price/yard installed for quantities <u>over</u> 100 cubic yards	<u>\$40.00</u>
	Price/yard installed for quantities <u>under</u> 100 cubic yards	<u>\$42.00</u>
	Price per 3 cubic foot bag of Mulch	<u>\$7.00</u>
	Price per bale of Pine Straw	<u>\$8.50</u>
<b>Hard Materials</b>	Price per bag for Seminole Chips	<u>\$15.00</u>
	Price per ton for Seminole Chips	<u>\$355.00</u>
	Price per ton for 3"-5" River Jack	<u>\$375.00</u>
<b>Seasonal Color</b>	<i>Annual flower installed prices include bed preparation by removing and disposing of old flowers, hand or mechanically turning the beds and amending soil as necessary.</i>	
	Bed preparation and installation per 4.5" pot	<u>\$1.45</u>
	Bed preparation and installation per 1 gallon pot	<u>\$4.50</u>
	Supply and install 8" to 10" hanging basket	<u>\$65.00</u>
	Assemble 20" to 36" diameter floral pot with centerpiece plant	<u>\$175.00</u>
<b>Sod (St. Augustine)</b>	<i>Turf reparation includes removal and disposal of old material and re-grading affected area prior to installation of new sod.</i>	
	Square foot price for quantities less than 1,000 square feet	<u>\$1.35</u>
	Square foot price for quantities between 1,000 and 3,000 square feet	<u>\$1.10</u>
	Square foot price for quantities between 3,000 and 10,000 square feet	<u>\$1.00</u>
	Square foot for price quantities greater than 10,000 square feet	<u>\$1.00</u>
<b>Irrigation</b>	<i>Irrigation services, which fall outside of the contract, will be provided on a per hour basis. Parts will be provided at list, less a discount. Contractor may be required to provide a copy of purchase invoice.</i>	
	Irrigation Technician per hour	<u>\$55.00</u>
	Irrigation Laborer per hour	<u>\$40.00</u>
	PVC parts	List less <u>20 %</u>
	Non PVC parts	List less <u>20 %</u>
	Valves, Clocks and any part over \$300.00	List less <u>20 %</u>
<b>General Labor</b>	Foreman per hour	<u>\$44.00</u>
	Labor per hour	<u>\$36.00</u>

**Arbor Care**                      Production day (8 hour) Truck, Chipper, 3 man crew                      \$2,000.00

**Miscellaneous**                      Bush hogging per acre @                      \$125.00

**The per unit cost for installation of various sizes and quantities of plant material is listed below:**

4 inch Groundcover:	< 50 plants	<u>\$3.75</u>
	50 - 100 plants	<u>\$3.50</u>
	100 - 250 plants	<u>\$3.50</u>
	> 250 plants	<u>\$3.50</u>
1-gallon Plant Material:	< 50 plants	<u>\$7.00</u>
	50 – 100 plants	<u>\$6.50</u>
	100 – 250 plants	<u>\$6.50</u>
	> 250 plants	<u>\$6.00</u>
3-gallon Plant Material:	< 50 plants	<u>\$14.75</u>
	50 – 100 plants	<u>\$14.75</u>
	100 – 250 plants	<u>\$14.25</u>
	> 250 plants	<u>\$14.00</u>
7-gallon Plant Material:	< 50 plants	<u>\$48.00</u>
	50 – 100 plants	<u>\$46.00</u>
	100 – 250 plants	<u>\$44.00</u>
	> 250 plants	<u>\$44.00</u>
15-gallon Plant Material:	< 25 plants	<u>\$115.00</u>
	25 – 50 plants	<u>\$110.00</u>
	50 – 100 plants	<u>\$105.00</u>
	> 100 plants	<u>\$100.00</u>
30-gallon Plant Material:	< 25 plants	<u>\$245.00</u>
	25 – 50 plants	<u>\$230.00</u>
	> 50 plants	<u>\$230.00</u>
45-gallon Plant Material:	< 25 plants	<u>\$500.00</u>
	25 – 50 plants	<u>\$500.00</u>
	> 50 plants	<u>\$475.00</u>
65-gallon Plant Material:	< 25 plants	<u>\$620.00</u>
	25 – 50 plants	<u>\$620.00</u>
	> 50 plants	<u>\$600.00</u>

**EXHIBIT “C”**

**Work Authorization Form**

*[ATTACHED]*

**WORK AUTHORIZATION FORM**

Date: \_\_\_\_\_  
Work Authorization No. \_\_\_\_\_

To: \_\_\_\_\_

<b>Budget Code: CDD</b>
-----------------------------

Pursuant to the Landscape/Grounds Maintenance Services Agreement dated \_\_\_\_\_ (the "Agreement"), between the Reunion East Community Development District (the "District") and Yellowstone Landscape-Southeast, LLC (the "Contractor"), the Contractor agrees to perform the services described below for a fixed fee to be computed in the manner set out below or in accordance with Article 5 of the Agreement.

**Description of Work Authorization services:**

**The following are applicable to this Work Authorization as marked:**

- \_\_\_\_\_ A. As a result of this Work Authorization, the Contractor shall be compensated a fee in the amount of \$ \_\_\_\_\_.
- \_\_\_\_\_ B. As a result of this Work Authorization, the Contractor shall be deducted a fee in the amount of \$ \_\_\_\_\_.
- \_\_\_\_\_ C. Contractor shall proceed immediately with this Work Authorization on timely basis in accordance with the Agreement.

The total amount of this Work Authorization shall be full and complete consideration to the Contractor for performance of the services set forth above and the Contractor hereby waives any and all claims arising out of or related to the services covered by this Work Authorization.

Contractor shall commence the aforesaid authorized services upon the execution hereof and shall perform the same in accordance with the terms and conditions of the Agreement which remain in full force and effect.

This Work Authorization represents the entire and integrated agreement between the parties, and supersedes all prior negotiations and qualifications, for these authorized services; but this Work Authorization and the services contemplated herein is, except as otherwise specifically provided herein, subject to all the terms and conditions of the Agreement including without limitation, those concerning payment.

**Reunion East Community Development District:** \_\_\_\_\_

Printed Name/Position: \_\_\_\_\_

Date: \_\_\_\_\_

**Yellowstone Landscape-Southeast, LLC:** \_\_\_\_\_

Printed Name/Position: \_\_\_\_\_

Date: \_\_\_\_\_

## SECTION VI

# SECTION C

# SECTION 1

**Reunion East Community Development District**

<b>Item #</b>	<b>Date Assigned</b>	<b>Action Item</b>	<b>Assigned To</b>	<b>Status</b>	<b>Comments</b>
1	3/14/11	Irrigation Turnover	Developer	On Hold	June 2020 RECDD Legal Counsel requested Additional Documentation from Kingwood's Attorney.
2	3/16/17	Allocation of 532 Costs	Legal	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	Street Parking Towaway Zones	Williams/Cruz/ Scheerer	First Phase implemented Second Phase Underway	Parking Rules Hearing Scheduled August 13 at 1:00 PM to Expand No Parking Zones; One Clear Map for RECDD No Parking Zones will be Attached.
4	4/11/19	Playground Shade Structure	Scheerer	Pending	Shade structure scheduled for shipping to Reunion July 17.
5	2/13/20	Access to Reunion Village/Davenport Creek Bridge	Flint	In Process	Encore agreed to have a gate at the entrance to the residential portion of Reunion Village and then another resident only gate before crossing the Davenport Creek bridge going into Reunion proper. Engineer working first revision of Preliminary Plan.
6	5/14/20	Remediate washout under I4 Reunion East/West Bridge	Boyd	In Process	BOS approved NTE \$17K; additional bids being solicited after June 11 BOS Meeting.
7	5/14/20	Amenity Status During Covid-19	Flint/Adams/Carl	In Process	Pools Open; Spas Closed; Dog Park Open, Fitness Center Open as of July 2.

Item #	Date Assigned	Action Item	Assigned To	Status	Comments
8		RFID Access Control for Amenities	Cruz	In Process	RFID Readers Installed 9 modifications to improve security pending); RFID Access Card Applications now being processed; Temporary Access Cards attached to readers scheduled for removal 07/31/2020.
9	5/14/20	Seven Eagles MSA	Flint/Carl	In Process	Discussion Meeting Held June 17; Kingwood Reviewing Agreement.
10	5/14/20	Golf Cart Community Status	Flint	In Process	Communication with the County has taken place to determine the steps to be a designated Golf Cart Community.
11	3/19/20	RECDD Amenity Policies	Adams	Completed	Proposed Amenity Policies were discussed and adopted 06/11/2020. Amenity Policies and the Special Events Policies were posted on the RECDD website June 2020.
<b>Reunion West Community Development District</b>					
Meeting Item #	Assigned	Action Item	Assigned To:	Status	Comments
1	2/21/19	Cost to Install Parking Spaces at Valhalla Mail Kiosk Area	Boyd	In Process	County requested additional information June 2020; Permit being modified and resubmitted by Engineer. Former low bidder became unresponsive.

**Reunion Resort & Club**  
**Seven Eagles Cove CDD Action Items Punch List**

Ref #	Notes & Action Items Description	Target Date	Responsible Party(s)	Status/Notes/Next Steps	Completed Date	Comments
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

June 1, 2020 to June 30, 2020

Fund	Date	Check No.'s	Amount
General Fund	6/2/20	4669-4673	\$ 20,954.81
	6/5/20	4674	\$ 8,074.64
	6/12/20	4675-4680	\$ 10,070.64
	6/19/20	4681-4684	\$ 12,401.77
	6/23/20	4685-4688	\$ 8,808.85
			\$ 60,310.71
Replacement & Maintenance	6/19/20	97	\$ 14,544.50
	6/23/20	98	\$ 2,700.00
			\$ 17,244.50
Payroll	<b><u>June 2020</u></b>		
	Donald Harding	50538	\$ 184.70
	John Dryburgh	50539	\$ 184.70
	Mark Greenstein	50540	\$ 184.70
	Steven Goldstein	50541	\$ 184.70
	Trudy Hobbs	50542	\$ 184.70
			\$ 923.50
			\$ 78,478.71

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/02/20	00134	6/01/20	2655	202005	310-51300-31100		GEOREF.IMG/INLET/DRN/MTG	*	1,942.15		
										1,942.15	004669
BOYD CIVIL ENGINEERING											
6/02/20	00113	5/29/20	10743	202005	310-51300-45000		FY20 ADD.PLAYGRND POLICY	*	26.88		
		5/29/20	10743	202005	300-13100-10100		FY20 ADD.PLAYGRND POLICY	*	21.12		
										48.00	004670
EGIS INSURANCE ADVISORS, LLC.											
6/02/20	00119	5/26/20	91554	202004	310-51300-31500		IRG ISSUE/BOS EMAIL/TOLL	*	6,434.00		
										6,434.00	004671
LATHAM,LUNA,EDEN & BEAUDINE,LLP											
6/02/20	00054	6/01/20	2020JUN	202006	320-53800-34500		SECURITY SERVICES-JUN20	*	6,533.33		
		6/01/20	2020JUN	202006	300-13100-10100		SECURITY SERVICES-JUN20	*	5,133.33		
										11,666.66	004672
REUNION RESORT & CLUB MASTER ASSOC.											
6/02/20	00060	5/05/20	351986	202005	320-53800-46200		TERR-RPLC TORO VALVE SPA	*	133.25		
		5/05/20	351986	202005	300-13100-10100		TERR-RPLC TORO VALVE SPA	*	104.70		
		5/08/20	352022	202005	320-53800-46200		7 EAGLE-INSPECT/TIGHT BOLT	*	109.20		
		5/08/20	352022	202005	300-13100-10100		7 EAGLE-INSPECT/TIGHT BOLT	*	85.80		
		5/15/20	352158	202005	320-53800-46200		HS POOL-INST.HANGR/STBLZE	*	241.39		
		5/15/20	352158	202005	300-13100-10100		HS POOL-INST.HANGR/STBLZE	*	189.66		
										864.00	004673
SPIES POOL LLC											
6/05/20	00049	6/01/20	495	202006	310-51300-34000		MANAGEMENT FEES JUN20	*	3,689.58		
		6/01/20	495	202006	310-51300-35100		INFORMATION TECH JUN20	*	183.33		
		6/01/20	495	202006	310-51300-31300		DISSEMINATION FEE JUN20	*	833.33		
		6/01/20	495	202006	310-51300-51000		OFFICE SUPPLIES	*	3.07		
		6/01/20	495	202006	310-51300-42000		POSTAGE	*	16.36		
		6/01/20	495	202006	310-51300-42500		COPIES	*	28.05		

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		6/01/20 496	202006 320-53800-12000	FIELD MANAGEMENT JUN20	*	3,320.92	
				GOVERNMENTAL MANAGEMENT SERVICES			8,074.64 004674
6/12/20 00074		5/31/20 185845	202005 320-53800-47000	AQUATIC PLANT MGMT MAY20	*	72.24	
		5/31/20 185845	202005 300-13100-10100	AQUATIC PLANT MGMT MAY20	*	56.76	
				APPLIED AQUATIC MANAGEMENT, INC.			129.00 004675
6/12/20 00010		6/02/20 7-026-81	202005 310-51300-42000	DELIVERY 05/23-05/28/20	*	47.55	
				FEDEX			47.55 004676
6/12/20 00011		6/03/20 19807	202005 310-51300-32200	FY19 AUDIT THRU 06/03/20	*	2,000.00	
				GRAU & ASSOCIATES			2,000.00 004677
6/12/20 00002		5/31/20 20802318	202005 310-51300-48000	NOT.OF MEETING 05/14/20	*	578.76	
		5/31/20 20802318	202005 310-51300-48000	NOT.QUALIFY CAND.06/12/20	*	196.25	
				ORLANDO SENTINEL COMMUNICATION			775.01 004678
6/12/20 00092		5/19/20 DUKE-DUK	202004 320-53800-43000	DUKE ENERGY #40845-34210	*	618.54	
		5/19/20 DUKE-DUK	202004 320-53800-43000	DUKE ENERGY #43303-35141	*	214.19	
		5/31/20 RECDDREE	202005 320-53800-46200	POOL CLEANING SERVS MAY20	*	1,848.00	
		5/31/20 RECDDREE	202005 300-13100-10100	POOL CLEANING SERVS MAY20	*	1,452.00	
				REUNION RESORT			4,132.73 004679
6/12/20 00060		5/07/20 352015	202005 320-53800-46200	7 EAGLE-RPLC LATERAL/SAND	*	1,451.46	
		5/07/20 352015	202005 300-13100-10100	7 EAGLE-RPLC LATERAL/SAND	*	1,140.44	
		5/27/20 352262	202005 320-53800-46200	TERR-INSPECT.LADDER/SAFETY	*	109.20	
		5/27/20 352262	202005 300-13100-10100	TERR-INSPECT.LADDER/SAFETY	*	85.80	
		5/29/20 352309	202005 320-53800-46200	HC POOL B-RPR POOL/LEAK	*	111.69	
		5/29/20 352309	202005 300-13100-10100	HC POOL B-RPR POOL/LEAK	*	87.76	
				SPIES POOL LLC			2,986.35 004680
				REUE REUNION EAST TVISCARRA			

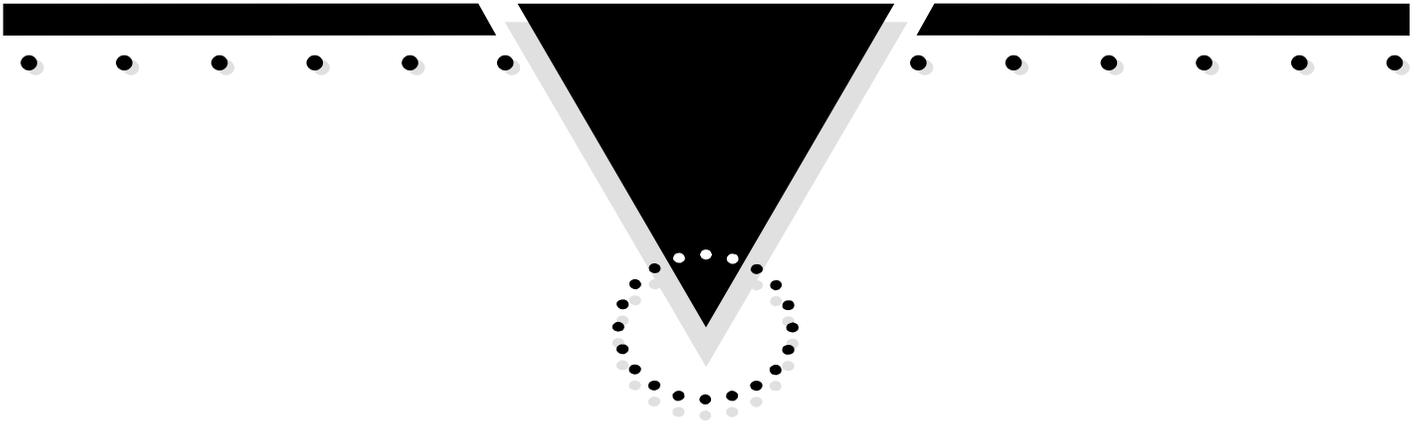
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #	
6/19/20	00095	6/09/20	S163179 202006 320-53800-57400	PLUG POWER SPPLY/RECEPTCL	*	73.92		
		6/09/20	S163179 202006 300-13100-10100	PLUG POWER SPPLY/RECEPTCL	*	58.08		
		6/09/20	S163265 202006 320-53800-57400	RESET GATE OPERATOR/CHECK	*	73.92		
		6/09/20	S163265 202006 300-13100-10100	RESET GATE OPERATOR/CHECK	*	58.08		
							264.00	004681
ACCESS CONTROL TECHNOLOGIES, INC.								
6/19/20	00129	6/11/20	4694 202006 320-53800-46200	RPLC LGHT TIMER/INST LGHT	*	271.60		
		6/11/20	4694 202006 300-13100-10100	RPLC LGHT TIMER/INST LGHT	*	213.40		
		6/11/20	4695 202006 320-53800-46200	INST.CLOSE SIGN/CAUT.TAPE	*	103.60		
		6/11/20	4695 202006 300-13100-10100	INST.CLOSE SIGN/CAUT.TAPE	*	81.40		
		6/11/20	4696 202006 320-53800-46200	RELOCATE POOL DECK CHAIRS	*	372.40		
		6/11/20	4696 202006 300-13100-10100	RELOCATE POOL DECK CHAIRS	*	292.60		
							1,335.00	004682
BERRY CONSTRUCTION INC.								
6/19/20	00144	6/09/20	15274695 202006 320-53800-57400	CHK UNIT/RPLC THERMO/BLOW	*	354.80		
		6/09/20	15274695 202006 300-13100-10100	CHK UNIT/RPLC THERMO/BLOW	*	278.77		
							633.57	004683
FRANK'S AIR CONDITIONING, INC.								
6/19/20	00030	6/01/20	REU 1140 202006 320-53800-46200	AQUATIC SERVICES-JUN20	*	3,456.32		
		6/01/20	REU 1140 202006 300-13100-10100	AQUATIC SERVICES-JUN20	*	2,715.68		
		6/03/20	REU 1188 202004 320-53800-47400	RMV/FLSH CUT WASHINGTONIA	*	336.00		
		6/03/20	REU 1188 202004 300-13100-10100	RMV/FLSH CUT WASHINGTONIA	*	264.00		
		6/03/20	REU 1188 202005 320-53800-46500	RPLC FACE PLATE TIMER 27	*	1,310.40		
		6/03/20	REU 1188 202005 300-13100-10100	RPLC FACE PLATE TIMER 27	*	1,029.60		
		6/03/20	REU 1188 202004 320-53800-46500	IRG.APR20-RPLC 2 LEAK VLV	*	592.03		
		6/03/20	REU 1188 202004 300-13100-10100	IRG.APR20-RPLC 2 LEAK VLV	*	465.17		
							10,169.20	004684
YELLOWSTONE LANDSCAPE								
REUE REUNION EAST TVISCARRA								

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/23/20	00160	6/17/20	11220	202006	320	53800	12200		FACILITIES BLDG RENT JUN	*	1,906.97		
		6/17/20	11220	202006	300	13100	10100		FACILITIES BLDG RENT JUN	*	1,498.33		
CITICOMMUNITIES LLC											3,405.30	004685	
6/23/20	00010	6/16/20	7-039-58	202006	310	51300	42000		DELIVERY 06/09/20	*	181.05		
FEDEX											181.05	004686	
6/23/20	00072	6/18/20	31405	202006	320	53800	53000		THRMOPLS TC PAVE INTERSECT	*	756.00		
		6/18/20	31405	202006	300	13100	10100		THRMOPLS TC PAVE INTERSECT	*	594.00		
FAUSNIGHT STRIPE & LINE INC											1,350.00	004687	
6/23/20	00119	6/19/20	92100	202005	310	51300	31500		BD ZOOM MTG/SETTLMNT/IRRG	*	3,872.50		
LATHAM, LUNA, EDEN & BEAUDINE, LLP											3,872.50	004688	
TOTAL FOR BANK A											60,310.71		
TOTAL FOR REGISTER											60,310.71		

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #	
6/19/20	00007	6/03/20	REU 1188 202005 320-53800-47300	GATHER DR/TURF/RDWY UPGRD	*	3,808.00		
		6/03/20	REU 1188 202005 300-13100-10100	GATHER DR/TURF/RDWY UPGRD	*	2,992.00		
		6/04/20	REU 1196 202005 320-53800-47300	HC-ISLAND PLANT BED INST.	*	4,336.92		
		6/04/20	REU 1196 202005 300-13100-10100	HC-ISLAND PLANT BED INST.	*	3,407.58		
							YELLOWSTONE LANDSCAPE	14,544.50 000097
6/23/20	00008	6/11/20	1239 202006 320-53800-47300	APPLICBL TREE ELEV/CLRNC	*	1,512.00		
		6/11/20	1239 202006 300-13100-10100	APPLICBL TREE ELEV/CLRNC	*	1,188.00		
							ENVIRO TREE SERVICE LLC	2,700.00 000098
TOTAL FOR BANK C						17,244.50		
TOTAL FOR REGISTER						17,244.50		

REUE REUNION EAST TVISCARRA

# SECTION 3



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

**Unaudited Financial Reporting**

**May 31, 2020**



# Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund Income Statement</u>
3	<u>Replacement &amp; Maintenance Income Statement</u>
4	<u>Debt Service Series 2002A-2 Income Statement</u>
5	<u>Debt Service Series 2005 Income Statement</u>
6	<u>Debt Service Series 2015A Income Statement</u>
7	<u>Debt Service Series 2015-1 Income Statement</u>
8	<u>Debt Service Series 2015-2 Income Statement</u>
9	<u>Debt Service Series 2015-3 Income Statement</u>
10	<u>Capital Projects Series 2005 Income Statement</u>
11-12	<u>Month to Month</u>
13-14	<u>FY20 Assessment Receipt Schedule</u>

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
**May 31, 2020**

	<u>General</u>	<u>Replacement &amp; Maintenance</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>(Memorandum Only) 2020</u>
<b>ASSETS:</b>					
CASH	\$1,377,571	\$377,358	---	---	\$1,754,929
CUSTODY ACCOUNT	\$463,251	---	---	---	\$463,251
STATE BOARD OF ADMINISTRATION	---	\$3,063,223	---	---	\$3,063,223
DUE FROM GENERAL FUND	---	---	\$5,000	---	\$5,000
DUE FROM OTHER	\$750	---	---	---	\$750
DUE FROM REUNION WEST	\$334,330	\$49,947	---	---	\$384,277
INVESTMENTS					
SERIES 2002A-2					
Reserve	---	---	\$3	---	\$3
Revenue	---	---	\$100,928	---	\$100,928
SERIES 2005					
Reserve	---	---	\$4	---	\$4
Revenue	---	---	\$214,382	---	\$214,382
Construction	---	---	---	\$10	\$10
SERIES 2015A					
Reserve	---	---	\$175,000	---	\$175,000
Revenue	---	---	\$577,897	---	\$577,897
Prepayment	---	---	\$24	---	\$24
SERIES 2015-1					
Reserve	---	---	\$345,275	---	\$345,275
Revenue	---	---	\$153,072	---	\$153,072
SERIES 2015-2					
Reserve	---	---	\$374,013	---	\$374,013
Revenue	---	---	\$78,370	---	\$78,370
SERIES 2015-3					
Revenue	---	---	\$18,761	---	\$18,761
<b>TOTAL ASSETS</b>	<b><u>\$2,175,902</u></b>	<b><u>\$3,490,527</u></b>	<b><u>\$2,042,729</u></b>	<b><u>\$10</u></b>	<b><u>\$7,709,167</u></b>
<b>LIABILITIES:</b>					
ACCOUNTS PAYABLE	\$29,416	\$14,545	---	---	\$43,961
CONTRACTS PAYABLE	\$1,323	---	---	---	\$1,323
DUE TO DEBT 2015A	\$5,000	---	---	---	\$5,000
DUE TO REUNION WEST	\$41,131	---	---	---	\$41,131
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
<b>FUND EQUITY:</b>					
FUND BALANCES:					
ASSIGNED	\$242,752	\$3,475,982	---	---	\$3,718,734
UNASSIGNED	\$1,856,280	---	---	---	\$1,856,280
RESTRICTED FOR DEBT SERVICE 2002A-2	---	---	(\$4,830,233)	---	(\$4,830,233)
RESTRICTED FOR DEBT SERVICE 2005	---	---	(\$3,592,653)	---	(\$3,592,653)
RESTRICTED FOR DEBT SERVICE 2015A	---	---	\$757,921	---	\$757,921
RESTRICTED FOR DEBT SERVICE 2015-1	---	---	\$498,347	---	\$498,347
RESTRICTED FOR DEBT SERVICE 2015-2	---	---	\$452,382	---	\$452,382
RESTRICTED FOR DEBT SERVICE 2015-3	---	---	\$18,761	---	\$18,761
RESTRICTED FOR CAPITAL PROJECTS	---	---	---	\$10	\$10
<b>TOTAL LIABILITIES &amp; FUND EQUITY &amp; OTHER CREDITS</b>	<b><u>\$2,175,902</u></b>	<b><u>\$3,490,527</u></b>	<b><u>\$2,042,729</u></b>	<b><u>\$10</u></b>	<b><u>\$7,709,167</u></b>

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**

Statement of Revenues & Expenditures  
For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE
<b>REVENUES:</b>				
Special Assessments - Tax Roll	\$1,417,679	\$1,417,679	\$1,283,199	(\$134,480)
Special Assessments - Direct	\$600,993	\$600,993	\$482,137	(\$118,856)
Interest	\$750	\$500	\$377	(\$123)
Miscellaneous Income	\$0	\$0	\$2,481	\$2,481
<b>TOTAL REVENUES</b>	<b>\$2,019,422</b>	<b>\$2,019,172</b>	<b>\$1,768,194</b>	<b>(\$250,978)</b>

**EXPENDITURES:**

**ADMINISTRATIVE:**

Supervisor Fees	\$12,000	\$8,000	\$6,800	\$1,200
FICA	\$918	\$612	\$520	\$92
Engineering	\$15,000	\$10,000	\$3,069	\$6,931
Attorney	\$35,000	\$23,333	\$26,766	(\$3,433)
Trustee Fees	\$17,500	\$0	\$0	\$0
Arbitrage	\$3,600	\$2,400	\$0	\$2,400
Collection Agent	\$5,000	\$5,000	\$5,000	\$0
Dissemination	\$10,000	\$6,667	\$7,667	(\$1,000)
Property Appraiser Fee	\$1,000	\$502	\$502	\$0
Property Taxes	\$400	\$400	\$295	\$105
Annual Audit	\$5,200	\$4,578	\$4,578	\$0
District Management Fees	\$44,275	\$29,517	\$29,517	\$0
Information Technology	\$3,400	\$2,267	\$1,467	\$800
Telephone	\$300	\$200	\$7	\$194
Postage	\$3,500	\$2,333	\$602	\$1,731
Printing & Binding	\$2,500	\$1,667	\$514	\$1,152
Insurance	\$14,800	\$14,800	\$13,789	\$1,011
Legal Advertising	\$1,500	\$1,000	\$2,286	(\$1,286)
Other Current Charges	\$600	\$400	\$0	\$400
Office Supplies	\$500	\$333	\$114	\$219
Travel Per Diem	\$500	\$333	\$0	\$333
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$177,668</b>	<b>\$114,516</b>	<b>\$103,667</b>	<b>\$10,849</b>

**MAINTENANCE-SHARED EXPENSES:**

Field Management	\$39,851	\$26,567	\$26,567	\$0
Facility Lease Agreement	\$22,884	\$15,256	\$15,256	\$0
Telephone	\$4,760	\$3,173	\$3,183	(\$9)
Electric	\$341,600	\$227,733	\$208,722	\$19,012
Water & Sewer	\$44,800	\$29,867	\$22,776	\$7,090
Gas	\$43,120	\$28,747	\$18,869	\$9,878
Pool & Fountain Maintenance	\$100,800	\$67,200	\$78,507	(\$11,307)
Environmental	\$5,600	\$3,733	\$3,084	\$650
Property Insurance	\$25,620	\$25,620	\$24,950	\$670
Irrigation Repairs	\$8,400	\$5,600	\$7,649	(\$2,049)
Landscape Contract	\$434,722	\$289,815	\$288,292	\$1,523
Landscape Contingency	\$28,000	\$18,667	\$10,091	\$8,576
Landscape Consulting	\$21,840	\$14,560	\$10,785	\$3,775
Gate and Gatehouse Expenses	\$17,920	\$11,947	\$5,759	\$6,188
Roadways/Sidewalks	\$28,000	\$18,667	\$4,189	\$14,478
Lighting	\$5,600	\$3,733	\$1,124	\$2,609
MSA Building Repairs	\$14,000	\$9,333	\$1,512	\$7,821
Pressure Washing	\$19,600	\$13,067	\$20,020	(\$6,953)
Maintenance (Inspections)	\$980	\$653	\$418	\$236
Repairs & Maintenance	\$11,200	\$7,467	\$2,262	\$5,205
Pest Control	\$406	\$271	\$0	\$271
Signage	\$4,480	\$2,987	\$24,069	(\$21,082)
Security	\$78,400	\$52,267	\$52,267	\$0
Parking Violation Tags	\$0	\$0	\$15	(\$15)

**COMMUNITY CENTER:**

Landscape	\$16,000	\$10,667	\$6,131	\$4,535
Telephone	\$1,500	\$1,000	\$726	\$274
Electric	\$25,000	\$16,667	\$10,961	\$5,706
Water & Sewer	\$2,500	\$1,667	\$1,023	\$643
Gas	\$350	\$233	\$165	\$68
Contract Cleaning	\$10,000	\$6,667	\$4,675	\$1,992
Maintenance (Inspections)	\$1,250	\$833	\$968	(\$135)

**MAINTENANCE-DIRECT EXPENSES:**

Irrigation System Operations	\$100,000	\$66,667	\$0	\$66,667
Contingency	\$0	\$0	\$0	\$0
Transfer Out	\$382,571	\$382,571	\$382,571	\$0

<b>TOTAL MAINTENANCE</b>	<b>\$1,841,754</b>	<b>\$1,363,900</b>	<b>\$1,237,584</b>	<b>\$126,316</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,019,422</b>	<b>\$1,478,416</b>	<b>\$1,341,252</b>	<b>\$137,165</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$426,942</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$1,672,090</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$2,099,032</b>	

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**REPLACEMENT & MAINTENANCE FUND**

Statement of Revenues & Expenditures

For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE
<b>REVENUES:</b>				
Transfer In	\$382,571	\$382,571	\$382,571	\$0
Interest	\$25,000	\$25,000	\$29,015	\$4,015
<b>TOTAL REVENUES</b>	<b>\$407,571</b>	<b>\$407,571</b>	<b>\$411,586</b>	<b>\$4,015</b>
<b>EXPENDITURES:</b>				
Building Improvements	\$117,600	\$78,400	\$10,844	\$67,556
Fountain Improvements	\$14,000	\$9,333	\$0	\$9,333
Gate/Gatehouse Improvements	\$5,600	\$3,733	\$0	\$3,733
Landscape Improvements	\$140,000	\$93,333	\$33,418	\$59,916
Lighting Improvements	\$4,480	\$2,987	\$0	\$2,987
Monument Improvements	\$14,000	\$9,333	\$21,661	(\$12,327)
Pool Furniture	\$8,400	\$5,600	\$7,918	(\$2,318)
Pool Repair & Replacements	\$47,600	\$31,733	\$4,644	\$27,090
Roadways/Sidewalks Improvement	\$8,680	\$5,787	\$10,581	(\$4,795)
Signage	\$28,000	\$18,667	\$0	\$18,667
Contingency	\$0	\$0	\$30,105	(\$30,105)
<b>TOTAL EXPENDITURES</b>	<b>\$388,360</b>	<b>\$258,907</b>	<b>\$119,171</b>	<b>\$139,736</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$19,211</b>		<b>\$292,415</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$2,934,206</b>		<b>\$3,183,567</b>	
<b>FUND BALANCE - Ending</b>	<b>\$2,953,417</b>		<b>\$3,475,982</b>	

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Debt Service 2002A-2**

Statement of Revenues & Expenditures  
For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE
<b>REVENUES:</b>				
Special Assessments	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$934	\$934
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$934</b>	<b>\$934</b>
<b>EXPENDITURES:</b>				
Interest Expense 11/01	\$0	\$0	\$0	\$0
Principal Expense 05/01	\$0	\$0	\$0	\$0
Interest Expense 05/01	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer In (Out)	\$0	\$0	\$0	\$0
Other Debt Service Costs	\$0	\$0	(\$4,514)	(\$4,514)
<b>TOTAL OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,514)</b>	<b>(\$4,514)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,580)</b>	<b>(\$3,580)</b>
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,826,653)</b>	<b>(\$4,826,653)</b>
<b>FUND BALANCE - Ending</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,830,233)</b>	<b>(\$4,830,233)</b>

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Debt Service 2005**

Statement of Revenues & Expenditures  
For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE
<b>REVENUES:</b>				
Special Assessments	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$1,967	\$1,967
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,967</b>	<b>\$1,967</b>
<b>EXPENDITURES:</b>				
Interest Expense 11/01	\$0	\$0	\$0	\$0
Principal Expense 05/01	\$0	\$0	\$0	\$0
Interest Expense 05/01	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer In (Out)	\$0	\$0	\$0	\$0
Other Debt Service Costs	\$0	\$0	(\$8,710)	(\$8,710)
<b>TOTAL OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$8,710)</b>	<b>(\$8,710)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,743)</b>	<b>(\$6,743)</b>
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,585,911)</b>	<b>(\$3,585,911)</b>
<b>FUND BALANCE - Ending</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,592,653)</b>	<b>(\$3,592,653)</b>

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Debt Service 2015A**

Statement of Revenues & Expenditures

For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE
<b>REVENUES:</b>				
Special Assessments	\$2,568,595	\$2,568,595	\$2,264,309	(\$304,286)
Interest	\$1,000	\$667	\$10,041	\$9,374
<b>TOTAL REVENUES</b>	<b>\$2,569,595</b>	<b>\$2,569,262</b>	<b>\$2,274,350</b>	<b>(\$294,912)</b>
<b>EXPENDITURES:</b>				
Interest Expense 11/01	\$641,025	\$641,025	\$641,025	\$0
Principal Expense 05/01	\$1,320,000	\$1,320,000	\$1,320,000	\$0
Interest Expense 05/01	\$641,025	\$641,025	\$641,025	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$2,602,050</b>	<b>\$2,602,050</b>	<b>\$2,602,050</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$32,455)</b>		<b>(\$327,700)</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$891,203</b>		<b>\$1,085,621</b>	
<b>FUND BALANCE - Ending</b>	<b>\$858,748</b>		<b>\$757,921</b>	

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Debt Service 2015-1**

Statement of Revenues & Expenditures

For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE
<b>REVENUES:</b>				
Special Assessments - Tax Collector	\$28,771	\$28,771	\$28,400	(\$371)
Special Assessments - Direct Billed	\$196,599	\$196,599	\$148,713	(\$47,887)
Interest	\$1,000	\$667	\$15,165	\$14,499
<b>TOTAL REVENUES</b>	<b>\$226,370</b>	<b>\$226,037</b>	<b>\$192,278</b>	<b>(\$33,759)</b>
<b>EXPENDITURES:</b>				
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	\$90,000	\$90,000	\$0
Interest Expense 05/01	\$67,155	\$67,155	\$67,155	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$4,511,260</b>	<b>\$4,511,260</b>	<b>\$4,511,260</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$4,284,890)</b>		<b>(\$4,318,982)</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$4,470,778</b>		<b>\$4,817,330</b>	
<b>FUND BALANCE - Ending</b>	<b>\$185,888</b>		<b>\$498,347</b>	

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Debt Service 2015-2**

Statement of Revenues & Expenditures

For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE
<b>REVENUES:</b>				
Special Assessments - Tax Roll	\$10,225	\$10,225	\$5,679	(\$4,546)
Special Assessments - Direct Billed	\$583,215	\$583,215	\$437,412	(\$145,803)
Interest	\$1,000	\$667	\$8,112	\$7,445
<b>TOTAL REVENUES</b>	<b>\$594,440</b>	<b>\$594,107</b>	<b>\$451,203</b>	<b>(\$142,904)</b>
<b>EXPENDITURES:</b>				
Special Call 11/01	\$1,550,000	\$1,550,000	\$1,550,000	\$0
Interest Expense 11/01	\$250,470	\$250,470	\$250,470	\$0
Principal Expense 05/01	\$200,000	\$200,000	\$200,000	\$0
Interest Expense 05/01	\$199,320	\$199,320	\$199,320	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$2,199,790</b>	<b>\$2,199,790</b>	<b>\$2,199,790</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$1,605,350)</b>		<b>(\$1,748,588)</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$1,825,115</b>		<b>\$2,200,970</b>	
<b>FUND BALANCE - Ending</b>	<b>\$219,765</b>		<b>\$452,382</b>	

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Debt Service 2015-3**

Statement of Revenues & Expenditures

For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE
<b>REVENUES:</b>				
Special Assessments - Tax Roll	\$6,769	\$6,769	\$2,541	(\$4,228)
Special Assessments - Direct Billed	\$329,496	\$329,496	\$247,121	(\$82,375)
Interest	\$500	\$333	\$527	\$194
<b>TOTAL REVENUES</b>	<b>\$336,765</b>	<b>\$336,598</b>	<b>\$250,190</b>	<b>(\$86,409)</b>
<b>EXPENDITURES:</b>				
Interest Expense 11/01	\$100,485	\$100,485	\$100,485	\$0
Principal Expense 05/01	\$135,000	\$135,000	\$135,000	\$0
Interest Expense 05/01	\$100,485	\$100,485	\$100,485	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$335,970</b>	<b>\$335,970</b>	<b>\$335,970</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$795</b>		<b>(\$85,780)</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$104,353</b>		<b>\$104,541</b>	
<b>FUND BALANCE - Ending</b>	<b>\$105,148</b>		<b>\$18,761</b>	

# Reunion East

## COMMUNITY DEVELOPMENT DISTRICT

### Capital Projects 2005

Statement of Revenues & Expenditures

For The Period Ending May 31, 2020

	ADOPTED BUDGET	PRORATED THRU 5/31/20	ACTUAL THRU 5/31/20	VARIANCE
<b>REVENUES:</b>				
Interest	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>				
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer In (Out)	\$0	\$0	\$0	\$0
<b>TOTAL OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$10</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$10</b>	

**Reunion East CDD  
Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>Revenues</b>													
Special Assessments - Tax Roll	\$0	\$178,323	\$761,743	\$100,320	\$67,432	\$48,576	\$101,566	\$25,238	\$0	\$0	\$0	\$0	\$1,283,199
Special Assessments - Direct	\$0	\$113,330	\$125,764	\$64,445	\$119,547	\$2,386	\$0	\$56,665	\$0	\$0	\$0	\$0	\$482,137
Interest	\$68	\$59	\$57	\$59	\$59	\$49	\$22	\$4	\$0	\$0	\$0	\$0	\$377
Miscellaneous Income	\$0	\$2,400	\$0	\$0	\$56	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$2,481
<b>Total Revenues</b>	<b>\$68</b>	<b>\$294,112</b>	<b>\$887,564</b>	<b>\$164,824</b>	<b>\$187,093</b>	<b>\$51,011</b>	<b>\$101,614</b>	<b>\$81,907</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,768,194</b>
<b>Expenditures</b>													
<b>Administrative</b>													
Supervisor Fees	\$1,000	\$1,000	\$2,000	\$800	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$6,800
FICA	\$77	\$77	\$153	\$61	\$77	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$520
Engineering	\$252	\$150	\$252	\$324	\$150	\$0	\$0	\$1,942	\$0	\$0	\$0	\$0	\$3,069
Attorney	\$2,913	\$1,406	\$2,164	\$2,086	\$4,403	\$3,487	\$6,434	\$3,873	\$0	\$0	\$0	\$0	\$26,766
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$0	\$0	\$0	\$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	\$833	\$833	\$833	\$833	\$833	\$0	\$0	\$0	\$0	\$7,667
Property Appraiser Fee	\$0	\$0	\$0	\$0	\$0	\$502	\$0	\$0	\$0	\$0	\$0	\$0	\$502
Property Taxes	\$0	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$295
Annual Audit	\$1,500	\$78	\$0	\$0	\$1,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$4,578
District Management Fees	\$3,690	\$3,690	\$3,690	\$3,690	\$3,690	\$3,690	\$3,690	\$3,690	\$0	\$0	\$0	\$0	\$29,517
Information Technology	\$183	\$183	\$183	\$183	\$183	\$183	\$183	\$183	\$0	\$0	\$0	\$0	\$1,467
Telephone	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
Postage	\$108	\$44	\$16	\$20	\$105	\$198	\$49	\$63	\$0	\$0	\$0	\$0	\$602
Printing & Binding	\$53	\$76	\$76	\$109	\$83	\$99	\$15	\$5	\$0	\$0	\$0	\$0	\$514
Insurance	\$13,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,789
Legal Advertising	\$0	\$381	\$185	\$553	\$193	\$200	\$0	\$775	\$0	\$0	\$0	\$0	\$2,286
Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$16	\$16	\$16	\$16	\$17	\$16	\$16	\$1	\$0	\$0	\$0	\$0	\$114
Travel Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
	<b>\$30,595</b>	<b>\$8,230</b>	<b>\$9,567</b>	<b>\$8,674</b>	<b>\$11,733</b>	<b>\$9,207</b>	<b>\$11,220</b>	<b>\$14,441</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103,667</b>

**Reunion East CDD  
Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>Maintenance</b>													
Field Management	\$3,321	\$3,321	\$3,321	\$3,321	\$3,321	\$3,321	\$3,321	\$3,321	\$0	\$0	\$0	\$0	\$26,567
Facility Lease Agreement	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$0	\$0	\$0	\$0	\$15,256
Telephone	\$407	\$416	\$413	\$413	\$410	\$422	\$422	\$282	\$0	\$0	\$0	\$0	\$3,183
Electric	\$29,216	\$28,533	\$24,925	\$23,804	\$25,017	\$25,913	\$27,851	\$23,461	\$0	\$0	\$0	\$0	\$208,722
Water & Sewer	\$3,157	\$2,553	\$6,559	\$2,437	\$2,246	\$2,254	\$1,713	\$1,857	\$0	\$0	\$0	\$0	\$22,776
Gas	\$524	\$1,161	\$1,659	\$3,945	\$3,799	\$3,526	\$2,647	\$1,608	\$0	\$0	\$0	\$0	\$18,869
Pool & Fountain Maintenance	\$7,844	\$8,492	\$10,037	\$14,927	\$9,470	\$12,054	\$6,234	\$9,449	\$0	\$0	\$0	\$0	\$78,507
Environmental	\$146	\$146	\$784	\$146	\$784	\$146	\$784	\$146	\$0	\$0	\$0	\$0	\$3,084
Property Insurance	\$24,054	\$870	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$24,950
Irrigation	\$1,967	\$0	\$521	\$550	\$556	\$1,313	\$592	\$2,150	\$0	\$0	\$0	\$0	\$7,649
Landscape Contract	\$30,347	\$60,501	\$39,056	\$30,347	\$30,347	\$38,584	\$29,184	\$29,927	\$0	\$0	\$0	\$0	\$288,292
Landscape Contingency	\$6,787	\$0	\$2,968	\$0	\$0	\$0	\$336	\$0	\$0	\$0	\$0	\$0	\$10,091
Landscape Consulting	\$1,820	\$2,496	\$2,402	\$2,247	\$1,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,785
Gatehouse and Gatehouse Expenses	\$277	\$371	\$0	\$1,184	\$75	\$2,085	\$627	\$1,140	\$0	\$0	\$0	\$0	\$5,759
Roadways/Sidewalks	\$384	\$0	\$0	\$0	\$277	\$770	\$2,758	\$0	\$0	\$0	\$0	\$0	\$4,189
Lighting	\$0	\$0	\$0	\$0	\$0	\$1,124	\$0	\$0	\$0	\$0	\$0	\$0	\$1,124
MSA Building Repairs	\$282	\$64	\$475	\$0	\$131	\$0	\$560	\$0	\$0	\$0	\$0	\$0	\$1,512
Pressure Washing	\$196	\$0	\$0	\$7,851	\$5,334	\$6,639	\$0	\$0	\$0	\$0	\$0	\$0	\$20,020
Maintenance (Inspections)	\$87	\$0	\$73	\$54	\$0	\$36	\$0	\$168	\$0	\$0	\$0	\$0	\$418
Repairs & Maintenance	\$425	\$0	\$1,263	\$106	\$0	\$448	\$21	\$0	\$0	\$0	\$0	\$0	\$2,262
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Signage	\$2,386	\$504	\$6,888	\$353	\$13,728	\$0	\$210	\$0	\$0	\$0	\$0	\$0	\$24,069
Security	\$6,533	\$6,533	\$6,533	\$6,533	\$6,533	\$6,533	\$6,533	\$6,533	\$0	\$0	\$0	\$0	\$52,267
Parking Violation Tags	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
<b>Community Center</b>													
Landscape	\$881	\$881	\$881	\$881	\$881	\$881	\$844	\$0	\$0	\$0	\$0	\$0	\$6,131
Telephone	\$118	\$123	\$121	\$121	\$119	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$726
Electric	\$2,363	\$1,947	\$1,535	\$1,470	\$987	\$1,295	\$1,365	\$0	\$0	\$0	\$0	\$0	\$10,961
Water & Sewer	\$165	\$157	\$171	\$188	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$1,023
Gas	\$24	\$24	\$24	\$22	\$24	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$165
Contract Cleaning	\$875	\$700	\$825	\$750	\$700	\$825	\$0	\$0	\$0	\$0	\$0	\$0	\$4,675
Maintenance (Inspections)	\$155	\$618	\$130	\$0	\$0	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$968
<b>Maintenance-Direct</b>													
Irrigation System Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$382,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382,571
	<b>\$126,646</b>	<b>\$122,319</b>	<b>\$113,471</b>	<b>\$103,557</b>	<b>\$491,223</b>	<b>\$110,463</b>	<b>\$87,932</b>	<b>\$81,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,237,584</b>
<b>Total Expenditures</b>	<b>\$157,241</b>	<b>\$130,548</b>	<b>\$123,038</b>	<b>\$112,231</b>	<b>\$502,956</b>	<b>\$119,670</b>	<b>\$99,152</b>	<b>\$96,416</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,341,252</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$157,173)</b>	<b>\$163,563</b>	<b>\$764,526</b>	<b>\$52,594</b>	<b>(\$315,862)</b>	<b>(\$68,659)</b>	<b>\$2,462</b>	<b>(\$14,509)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$426,942</b>

**REUNION EAST  
COMMUNITY DEVELOPMENT DISTRICT**

**SPECIAL ASSESSMENT RECEIPTS - FY2020**

**TAX COLLECTOR**

Gross Assessments \$ 4,279,742 \$ 1,507,319 \$ 2,728,299 \$ 34,219 \$ 6,842 \$ 3,062  
 Net Assessments \$ 4,022,957 \$ 1,416,880 \$ 2,564,601 \$ 32,166 \$ 6,432 \$ 2,878

Date Received	Dist.	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	2015A					Total 100%
							General Fund 35.22%	Debt Svc Fund 63.75%	Debt Svc Fund 0.80%	Debt Svc Fund 0.16%	Debt Svc Fund 0.07%	
11/12/19	ACH	\$ 39,708.50	\$ 2,108.96	\$ 751.99	\$ -	\$ 36,847.55	\$ 12,977.65	\$ 23,490.00	\$ 294.62	\$ 58.91	\$ 26.36	\$ 36,847.55
11/22/19	ACH	\$ 499,006.54	\$ 19,959.97	\$ 9,580.92	\$ -	\$ 469,465.65	\$ 165,345.12	\$ 299,280.36	\$ 3,753.70	\$ 750.57	\$ 335.90	\$ 469,465.65
12/6/19	ACH	\$ 2,027,772.44	\$ 81,110.22	\$ 38,933.25	\$ -	\$ 1,907,728.97	\$ 671,899.35	\$ 1,216,161.01	\$ 15,253.61	\$ 3,050.01	\$ 1,364.99	\$ 1,907,728.97
12/9/19	ACH	\$ 3,622.47	\$ 40.97	\$ 71.63	\$ -	\$ 3,509.87	\$ 1,236.17	\$ 2,237.51	\$ 28.06	\$ 5.61	\$ 2.51	\$ 3,509.87
12/23/19	ACH	\$ 266,757.29	\$ 10,038.63	\$ 5,134.36	\$ -	\$ 251,584.30	\$ 88,607.62	\$ 160,382.85	\$ 2,011.59	\$ 402.22	\$ 180.01	\$ 251,584.30
1/10/20	ACH	\$ 271,480.47	\$ 8,180.47	\$ 5,266.02	\$ -	\$ 258,033.98	\$ 90,879.19	\$ 164,494.47	\$ 2,063.16	\$ 412.54	\$ 184.62	\$ 258,033.98
1/13/20	ACH	\$ 27,057.18	\$ 629.41	\$ 528.55	\$ -	\$ 25,899.22	\$ 9,121.67	\$ 16,510.53	\$ 207.08	\$ 41.41	\$ 18.53	\$ 25,899.22
1/21/20	ACH	\$ -	\$ -	\$ -	\$ 906.81	\$ 906.81	\$ 319.38	\$ 578.08	\$ 7.25	\$ 1.45	\$ 0.65	\$ 906.81
2/12/20	ACH	\$ 1,226.94	\$ 36.81	\$ 23.81	\$ -	\$ 1,166.32	\$ 410.78	\$ 743.52	\$ 9.33	\$ 1.86	\$ 0.83	\$ 1,166.32
2/12/20	ACH	\$ 198,243.80	\$ 4,067.16	\$ 3,883.51	\$ -	\$ 190,293.13	\$ 67,020.96	\$ 121,310.25	\$ 1,521.52	\$ 304.23	\$ 136.16	\$ 190,293.13
3/9/20	ACH	\$ 140,368.26	\$ 1,451.56	\$ 2,778.34	\$ -	\$ 136,138.36	\$ 47,947.73	\$ 86,787.05	\$ 1,088.52	\$ 217.65	\$ 97.41	\$ 136,138.36
3/9/20	ACH	\$ 1,819.70	\$ -	\$ 36.40	\$ -	\$ 1,783.30	\$ 628.08	\$ 1,136.84	\$ 14.26	\$ 2.85	\$ 1.28	\$ 1,783.30
4/13/20	ACH	\$ 183,157.11	\$ 60.00	\$ 3,661.94	\$ -	\$ 179,435.17	\$ 63,196.80	\$ 114,388.40	\$ 1,434.71	\$ 286.87	\$ 128.39	\$ 179,435.17
4/13/20	ACH	\$ 17,561.76	\$ -	\$ 351.23	\$ -	\$ 17,210.53	\$ 6,061.52	\$ 10,971.57	\$ 137.61	\$ 27.52	\$ 12.31	\$ 17,210.53
4/20/20	ACH	\$ -	\$ -	\$ -	\$ 241.37	\$ 241.37	\$ 85.01	\$ 153.87	\$ 1.93	\$ 0.39	\$ 0.17	\$ 241.37
5/12/20	ACH	\$ 68,792.41	\$ -	\$ 1,375.84	\$ -	\$ 67,416.57	\$ 23,744.02	\$ 42,977.49	\$ 539.04	\$ 107.78	\$ 48.24	\$ 67,416.57
5/12/20	ACH	\$ 4,329.75	\$ -	\$ 86.60	\$ -	\$ 4,243.15	\$ 1,494.43	\$ 2,704.97	\$ 33.93	\$ 6.78	\$ 3.04	\$ 4,243.15
6/9/20	ACH	\$ 51,900.29	\$ -	\$ 1,038.02	\$ -	\$ 50,862.27	\$ 17,913.62	\$ 32,424.27	\$ 406.68	\$ 81.32	\$ 36.39	\$ 50,862.27
6/9/20	ACH	\$ 481.65	\$ -	\$ 9.63	\$ -	\$ 472.02	\$ 166.24	\$ 300.91	\$ 3.77	\$ 0.75	\$ 0.34	\$ 472.02
6/16/20	ACH	\$ 493,409.40	\$ -	\$ 9,868.19	\$ -	\$ 483,541.21	\$ 170,302.51	\$ 308,253.41	\$ 3,866.24	\$ 773.07	\$ 345.98	\$ 483,541.21
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		\$ 4,296,695.96	\$ 127,684.16	\$ 83,380.23	\$ 1,148.18	\$ 4,086,779.75	\$ 1,439,357.85	\$ 2,605,287.37	\$ 32,676.62	\$ 6,533.80	\$ 2,924.11	\$ 4,086,779.75

Ehof II - Spectrum LLC \$626,425.00      \$117,704.00    \$191,546.00    \$219,350.00    \$97,825.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	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
4/8/20	2/1/20	WIRE	\$ 156,606.00	\$ 156,606.00	\$ 29,426.00	\$ 47,886.50	\$ 54,837.50	\$ 24,456.00
	5/1/20		\$ 156,606.00	\$ -	\$ -	\$ -	\$ -	\$ -
			<b>\$ 626,424.00</b>	<b>\$ 469,818.00</b>	<b>\$ 88,278.00</b>	<b>\$ 143,659.50</b>	<b>\$ 164,512.50</b>	<b>\$ 73,368.00</b>

Ehof II - Spectrum LLC \$815,040.00      \$219,504.00    \$363,865.00    \$231,671.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2015-2	SERIES 2015-3
12/13/19	11/1/19	WIRE	\$ 407,520.00	\$ 407,520.00	\$ 109,752.00	\$ 181,933.00	\$ 115,835.00
2/18/20	2/1/20	1108	\$ 203,760.00	\$ 203,760.00	\$ 54,876.00	\$ 90,966.25	\$ 57,917.75
	5/1/20		\$ 203,760.00	\$ -	\$ -	\$ -	\$ -
			<b>\$ 815,040.00</b>	<b>\$ 611,280.00</b>	<b>\$ 164,628.00</b>	<b>\$ 272,899.25</b>	<b>\$ 173,752.75</b>

Orlando Reunion Development LLC \$7,439.00      \$2,386.00    \$5,053.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2015-1
3/28/20	11/1/19	128256	\$ 3,720.00	\$ 3,720.00	\$ 1,193.00	\$ 2,527.00
3/28/20	2/1/20	128256	\$ 1,859.50	\$ 1,859.50	\$ 596.50	\$ 1,263.00
3/28/20	5/1/20	128256	\$ 1,859.50	\$ 1,859.50	\$ 596.50	\$ 1,263.00
			<b>\$ 7,439.00</b>	<b>\$ 7,439.00</b>	<b>\$ 2,386.00</b>	<b>\$ 5,053.00</b>

EHOH 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
2/18/20	2/1/20	1108	\$ 8,006.00	\$ 8,006.00	\$ 8,006.00
	5/1/20		\$ 8,006.00	\$ -	\$ -
			<b>\$ 32,024.00</b>	<b>\$ 24,018.00</b>	<b>\$ 24,018.00</b>

EHOH Acquisitions II, LLC \$11,186.00      \$11,186.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
1/6/20	11/1/19	WIRE	\$ 5,593.00	\$ 5,593.00	\$ 5,593.00
4/8/20	2/1/20	WIRE	\$ 2,797.00	\$ 2,797.00	\$ 2,797.00
	5/1/20		\$ 2,797.00	\$ -	\$ -
			<b>\$ 11,187.00</b>	<b>\$ 8,390.00</b>	<b>\$ 8,390.00</b>

Orlando Health Inc \$226,660.00      \$226,660.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
11/27/19	11/1/19	1001300346	\$ 113,330.00	\$ 113,330.00	\$ 113,330.00
2/10/20	2/1/20	1001313042	\$ 56,665.00	\$ 56,665.00	\$ 56,665.00
5/19/20	5/1/20	1001326317	\$ 56,665.00	\$ 56,665.00	\$ 56,665.00
			<b>\$ 226,660.00</b>	<b>\$ 226,660.00</b>	<b>\$ 226,660.00</b>

SUMMARY				
	GENERAL FUND	DEBT SERVICE SERIES 2015-1	DEBT SERVICE SERIES 2015-2	DEBT SERVICE SERIES 2015-3
TOTAL DIRECT BILLED	\$609,464.00	\$196,599.00	\$583,215.00	\$329,496.00
TOTAL RECEIVED	\$ 514,360.00	\$ 148,712.50	\$ 437,411.75	\$ 247,120.75
VARIANCE	\$ (95,104.00)	\$ (47,886.50)	\$ (145,803.25)	\$ (82,375.25)

# SECTION 4

Reunion East/West CDD Direct Billed Assessments for FY 2020

District  
Reunion East

Landowner	Product	Total O & M	Total Debt	Total Due	O & M	Debt	Total	Paid
Orlando Health 34-25-27-4936-0001-0040								
		Nov			\$113,330	\$0	\$113,330	Paid 11/27/19
		Feb			\$56,665	\$0	\$56,665	Paid 2/10/20
		May			\$56,665	\$0	\$56,665	Paid 5/22/20
Totals			\$0	\$226,659	\$226,659	\$0	\$226,659	
		Total						
Orlando Reunion Development LLC 35-25-27-4885-PRCL-OC30	4 MF	\$2,386	\$5,053	\$7,439	O & M	Debt	Total	
		Nov			\$1,193	\$2,527	\$3,720	Paid 3/29/20
		Feb			\$597	\$1,263	\$1,860	Paid 3/29/20
		May			\$597	\$1,263	\$1,860	Paid 3/29/20
Totals					\$2,386	\$5,053	\$7,439	
		Total						
EHOF/SPECTRUM 11-1-15 Interest					O & M	Debt	Total	Paid
27-25-27-2985-TRAC-FD20/FD30	296 Condos	\$117,704	\$504,490	\$622,194	\$191,231	\$550,009	\$741,240	Paid
34-25-27-4936-0001FD10	276 SF	\$219,504	\$595,527	\$815,031	\$95,616	\$275,004	\$370,620	Paid
34-25-27-4936-0001- 0010/0020/0050/0031	Commercial	\$45,254	\$0	\$45,254	\$95,616	\$275,004	\$370,620	
Totals		\$382,462	\$1,100,017	\$1,482,479	\$382,462	\$1,100,017	\$1,482,479	
		Total						

District  
Reunion West

Landowner	Product	Total O & M	Total Debt	Total Due	O & M	Debt	Total	Paid
Reunion West Dev. Partners 27-25-27-4927-0001-WC10								
		Dec			\$66,960	\$196,407	\$263,367	Paid 10/31/19
		March			\$33,480	\$98,203	\$131,683	Paid 1/23/20
27-25-27-3160-000A-0030		June			\$33,480	\$98,203	\$131,683	Paid 1/23/20
27-25-27-4927-0001-SF20		Total			\$133,920	\$392,813	\$526,733	
Totals		\$133,920.00	\$392,813.00	\$526,733.00	\$133,920	\$392,813	\$526,733	
		Total						