

*Reunion East Community
Development District*

Agenda

May 12, 2022

AGENDA

Reunion East

Community Development District

219 E. Livingston Street, Orlando FL, 32801
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May 5, 2022

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, May 12, 2022 at 1:00 p.m. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.**

Zoom Information for Members of the Public:

Link: <https://us06web.zoom.us/j/81019901423>

Dial-in Number: (646) 876-9923

Meeting ID: 810 1990 1423

Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the April 14, 2022 Meeting
4. Review and Acceptance of Fiscal Year 2021 Audit Report
5. Consideration of Resolution 2022-06 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing
6. Consideration of Resolution 2022-07 Authorizing Electronic Documents and Signatures
7. Notice of General Election Qualifying Period
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Action Items List
 - ii. Approval of Check Register
 - iii. Balance Sheet and Income Statement
 - iv. Status of Direct Bill Assessments
 - v. Replacement and Maintenance Plan
 - vi. Presentation of Number of Registered Voters: 716
 - D. Security Report
 - i. 313 Parking Violations

- ii. Review Parking Enforcement Procedures
- 9. Other Business
- 10. Supervisor's Requests
- 11. Next Meeting Date June 9th, 2022
- 12. Adjournment

Sincerely,

Tricia Adams

Tricia Adams
District Manager

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, **April 14, 2022** at 1:00 p.m. via Zoom Communication Media Technology and at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.

Present and constituting a quorum:

Mark Greenstein
Steven Goldstein
Trudy Hobbs
John Dryburgh
Dr. Tom McKeon

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Tricia Adams
Kristen Trucco
Steve Boyd
Alan Scheerer
Mike Smith
Jay Lazarovich
Residents

District Manager
District Counsel
District Engineer
Field Manager
Yellowstone
Latham Luna

The following is a summary of the discussions and actions taken at the April 14, 2022 meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 1:00 p.m. and called the roll. All Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Residents addressed the following:

- Ms. Beverley Pappas of Heritage Crossing noted that the contractor for the pool work was doing a good job, but in the parking areas outside of Heritage Crossing, tractor trailers were parked on the curb, taking branches from bushes. Mr. Scheerer stated that Mr. Vargas was aware of it as it had to do with the delivery of supplies and would follow up. Mr. Greenstein indicated that the vast majority of Ms. Pappas issues revolved around the Condo Association.
- Mr. Christopher Martin of Watson Court reported a significant amount of trash in the wooded area between Watson Court and Hole #2 from the Airbnb next door (1103 Watson Court). Mr. Greenstein requested that staff follow up.

THIRD ORDER OF BUSINESS

Approval of Minutes of the March 10, 2022 Meeting

On MOTION by Mr. Goldstein seconded by Mr. Dryburgh with all in favor the Minutes of the March 10, 2022 Meeting as presented were approved.

FOURTH ORDER OF BUSINESS

**Ratification of Proposal for Security
Cameras at Seven Eagles Functional
Fitness Center**

Ms. Adams recalled at the last meeting, the Board did not want the Seven Eagles Functional Fitness Center to open without a keypad for access cards and security cameras. Reunion Security provided a proposal from Central Florida Wiring for installation of the security cameras in the amount of \$2,483, which was forwarded to the Chairman for approval.

On MOTION by Mr. Dryburgh seconded by Mr. Goldstein with all in favor the proposal with Central Florida Wiring for Security Cameras at Seven Eagles Functional Fitness Center in the amount of \$2,483 was ratified.
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FIFTH ORDER OF BUSINESS

**Ratification of Gas South Natural Gas
Agreement**

Mr. Scheerer reported that Gas South had a Government rate and presented an agreement that was similar to prior years with the exception of the rate, which increased from 6 cents per therm to 8 cents per therm to provide natural gas to the four pools. Next year, the Seven Eagles

and Terraces pools would be added. Ms. Adams stated that the agreement was signed on March 18th by District management staff in order to ensure continuous service.

On MOTION by Mr. Greenstein seconded by Mr. Goldstein with all in favor the Agreement with Gas South Natural Gas was ratified.

SIXTH ORDER OF BUSINESS

**Consideration of Engineering Service Rate
Increase Proposal**

Ms. Adams stated that Mr. Steve Boyd has been the principal engineer at Reunion for many years. The agreement with Boyd Civil Engineering was entered into in 2012. Since then, there had been no rate increase. Mr. Boyd's firm provided a request to consider the hourly rate schedule as presented. In her opinion, the hourly rates were competitive with other engineering firms that worked with CDDs in Central Florida. Mr. Boyd indicated that his rate was \$150 per hour in 2012 and due to recruiting and staffing, it has now increased to \$215 per hour. Discussion ensued.

On MOTION by Mr. Goldstein seconded by Dr. McKeon with all in favor the proposal with Boyd Civil Engineering for an engineering service rate increase was approved.

SEVENTH ORDER OF BUSINESS

**Consideration of Proposals for Seven
Eagles Fitness Center Shoulder Press**

Ms. Adams reported that the shoulder press at the Seven Eagles Fitness Center was broken due to being improperly used and was in need of replacement. Proposals were provided from Life Fitness for a new shoulder press in the amount of \$5,758, which included removal of the broken shoulder press as a trade-in as a way to surplus the equipment. There is a proposal from Fitness Services of Florida for a refurbished shoulder press in the amount of \$2,600 including delivery and extraction of the broken unit.

Mr. Dryburgh questioned the life of the equipment, how the existing one broke and the warranty. Ms. Adams stated that the life depends on the usage. Seven Eagles had heavy usage, but if the equipment was well maintained, it could last eight to ten years or more. The existing one broke after someone was hanging on it or similar misuse. There was no warranty with the refurbished equipment since it was as-is. Mr. Dryburgh preferred better quality equipment as the shoulder press was heavily utilized. Ms. Adams was asked to find out the warranty for the new

equipment. Mr. Greenstein was surprised that the warranty information was not included as Life Fitness proposal as it is usually included it and questioned when they projected delivery. Mr. Scheerer estimated 10 weeks for delivery. Mr. Greenstein preferred to purchase a new shoulder press, due to the quality and similar type Life Fitness equipment in the Fitness Center, subject to confirmation of the warranty.

Mr. Greenstein MOVED to approve the proposal with Life Fitness for a new shoulder press for Seven Eagles Fitness Center in the amount of \$5,758 subject to confirmation of the warranty terms and Mr. Goldstein seconded the motion.

Mr. Dryburgh requested a ten-year warranty on the frame, 90-day upholstery warranty and three-year warranty on parts.

On VOICE VOTE with all in favor the proposal with Life Fitness for a new shoulder press for Seven Eagles Fitness Center in the amount of \$5,758 subject to confirmation of the warranty terms was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Terms for Preventative Maintenance Agreement with Fitness Services of Florida

Ms. Adams presented a proposal from Fitness Services of Florida for monthly preventative maintenance of four pieces of cardio equipment at the Seven Eagles Functional Fitness Center. There would be an increase of \$25 from \$250 to \$275 per month.

Mr. Greenstein MOVED to approve the Preventative Maintenance Agreement with Fitness Services of Florida with a \$25 increase to perform preventative maintenance on four pieces of cardio equipment and Mr. Goldstein seconded the motion.

Mr. Greenstein felt that it was reasonable proposal.

On VOICE VOTE with all in favor the Preventative Maintenance Agreement with Fitness Services of Florida with a \$25 increase to perform preventative maintenance on four pieces of cardio equipment was approved.

NINTH ORDER OF BUSINESS

**Consideration of Pool Resurfacing
Proposals**

Mr. Scheerer presented proposals from Spies, Aqua Blue Pools and Sundance Pool & Spa Service for the pool resurfacing of Pool B, behind Buildings R and S and the kiddie pool, behind Buildings C and D. This was a capital expense. The hot tub at Pool B must be shut down during the resurfacing, which will take two weeks. Aqua Blue Pools proposed \$45,796, Pools proposed \$38,672 and Sundance proposed \$46,790. Mr. Dryburgh noted that the proposal for Spies did not include scratch resistant surface coating. Mr. Scheerer stated that the coating was required and was referred to in Spies proposal as a Bond Kote. He worked with Spies on three pools but has not worked with Aqua Blue Pools or Sundance. Mr. Dryburgh felt that Spies did good work. Mr. Greenstein agreed, adding that Spies had the experience, good pricing and never had a problem with them. Discussion ensued.

On MOTION by Dr. McKeon seconded by Mr. Greenstein with all in favor the proposal with Spies for the pool resurfacing of Pool B and the kiddie pool in the amount of \$26,992 was approved.

Mr. Scheerer will send out notices to Heritage Crossing residents on when this work would commence and work with Spies on the closing of the pools. Mr. Goldstein did not want the work performed on the Fourth of July. Mr. Scheerer hoped to get the work completed in 45 days.

Mr. Greenstein received complaints from Heritage Crossing residents and requested that netting be placed in palm trees to prevent golf balls from going into the pool. Mr. Dryburgh noted a similar problem at Seven Eagles.

TENTH ORDER OF BUSINESS

**Discussion Regarding Possible Merger of
Reunion East and Reunion West
Community Development Districts**

Ms. Adams presented a memorandum prepared by District Counsel on the process for the Reunion East and Reunion West CDDs to merge as well as an Action Item Checklist and proposed merged District budget. Ms. Trucco explained that in order to merge, the District must file a petition with the Osceola County Board of County Commissioners. After two readings and receiving approval, the District must pay a \$15,000 filing fee. There would be 10 Board Members, five from each District until the following General Election after the merger was approved by the Board of County Commissioners, at which point, two Board Members would be elected from Reunion East, two would be elected from Reunion West and one would be elected at-large. At the last meeting, the Board discussed advantages and disadvantages. One advantage was the cost savings, which Ms. Adams and her team outlined. The disadvantage was less representation over the same amount of property as the number of Board Members would decrease from 10 to 5. The Reunion West CDD Board received the same memorandum and discussed it, but postponed discussion for a year-and-a-half. Ms. Adams noted the reason was because the District was transitioning to the General Election process.

Mr. Dryburgh felt that there was little benefit to merging and a substantial loss of impact as there would be less people representing both areas. The objective of the CDD was to ensure that the constituents they represent gets the benefit of the CDD money, not having a small voice in the matter. Long-term homeowners prefer to have two Boards representing them. Mr. Goldstein preferred to not entertain this matter. There was Board consensus to not take action.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco was asked to look at enforcing the Towing Policy for vehicles parked over sidewalks. Due to a county Towing Ordinance permitting law enforcement to tow vehicles causing an obstruction or safety hazard, there was a legal basis to enforce the Towing Rules. Ms. Adams stated that the Board would be considering the Parking Enforcement Procedures for the security team to enforce the District's parking rules. A draft copy was included in the agenda package. With information provided by District Counsel, the operating guidelines could be further populated, brought back to next month's meeting and the Board could consider the operating

guidelines. The Reunion West CDD Board voiced concern with having to surprise property owners by towing their vehicle out of their own driveway and wanted to communicate to residents that they would be subject to towing if they were parked on a sidewalk. Mr. Dryburgh wanted to provide clarity and proper notification on the timeframe for security to respond as taking two days to take action was not acceptable. Regarding parking on an apron, which the Board directed Ms. Trucco to look into, she recommended against towing someone parked on the apron as it would be difficult to argue that it was causing an obstruction or safety hazard. Mr. Dryburgh did not have a problem if a vehicle was fully parked on the apron as his issue was having two wheels on the apron and the remainder of the car parked illegally on the incorrect side of the street.

B. Engineer

Mr. Boyd was working on the access control system at the Village gates and on the Stormwater Needs Analysis Report, which would be provided to the Board next month. Mr. Greenstein asked if there was any discussion with Encore regarding the infrastructure. Ms. Adams stated that they were willing to work with the District and provide a proposal once they received the documents. Mr. Boyd was preparing the bid documents.

C. District Manager's Report

i. Action Items List

Ms. Adams presented the Action Items List, which was included in the agenda packet and reported on the following:

1. Irrigation Turnover: Ms. Trucco received comments on the agreement from Kingwood's counsel yesterday and would provide an update at the next meeting.
2. Functional Fitness Center @ Seven Eagles: Ms. Adams contacted the service provider to confirm shipping would occur in April.
3. Security Cameras at Reunion Village Gate: Subsequent to the publication of this agenda package, the amenity access system and cameras were installed.
4. Signage Updates: Mr. Scheerer would ask the sign vendor for a proposal for the Functional Fitness Center.
5. Secure Pool Access Gates: Awaiting updated proposals for the pools. Mr. Scheerer reported that Carriage Pointe was completed and the vendor did a great job installing the gate. There should be no further issues. No complaints were received

from Carriage Pointe residents. Mr. Greenstein was concerned with the height and the card reader staying online.

6. Discontinue Landscape Maintenance on South Side of CR532 and Uninstallation of Landscape Improvements: Mr. Smith reported that Yellowstone removed everything. The sod was ordered and should be installed next week. Ms. Adams noted that all work was in accordance with what the county specified to stay in compliance with the agreement.
7. Status of Agreement with Osceola County: Ms. Trucco reported that the amendment to the Interlocal Agreement was required to be approved by the Board of County Commissioners.
8. Security Improvements @ Carriage Pointe: In process.

Mr. Dryburgh questioned the status of the traffic calming. Ms. Adams recalled that the Board decided last month not to proceed with enhanced traffic enforcement and utilizing off-duty law enforcement. In preparation for the Fiscal Year 2023 budget, staff was gathering information on traffic calming. Mr. Scheerer was coordinating with the District Engineer on providing options for Board consideration. Mr. Dryburgh suggested asking residents for their opinion on having speed bumps in certain areas. When this item was on the agenda, Ms. Adams stated that residents could provide input.

ii. Approval of Check Register

Ms. Adams presented the Check Register from March 1, 2022 through March 31, 2022 in the amount of \$244,431.47.

On MOTION by Mr. Goldstein seconded by Dr. McKeon with all in favor the March Check Register was approved.
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iii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through February 28, 2022, which were provided for informational purposes.

iv. Status of Direct Bill Assessments

Ms. Adams reported that District Counsel was engaged to write demand letters for unpaid collections. Most if not all of the parties responded. Subsequent to the publication of the agenda package, additional communication was received from EHOF.

v. Replacement and Maintenance Plan

Ms. Adams presented a summary to the R&M Plan, which was included in the agenda package.

vi. Presentation of Arbitration Rebate Calculation Report

Ms. Adams presented the Arbitrage Rebate Calculation Report for the Series 2005 bonds prepared by Grau & Associates, which was included in the agenda package. There was no arbitrage issue.

On MOTION by Mr. Dryburgh seconded by Dr. McKeon with all in favor the Arbitrage Rebate Calculation Report was accepted.
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D. Security Report

i. 404 Parking Violations

Ms. Adams reported 404 vehicle incidents.

ii. Review Parking Enforcement Procedures

Ms. Adams recalled that the Board previously approved the Parking Enforcement Guidelines in 2020 after the initial parking rules were adopted. Since the rules were adopted by both the Reunion East and Reunion West CDD Boards, it was brought to the attention of staff that they needed to be updated. A draft copy was provided to the Board for review and comments at the next meeting. Mr. Dryburgh felt that security using its discretion to determine a reasonable period of time for contacting the towing agent should be four hours. Ms. Adams would change this statement to say, "A reasonable period of time, but not to exceed four hours." Mr. Greenstein noted that the CDD had the authority to start the tow but administered the program through a contract with the HOA. Ms. Adams said that the agreement has been amended from time-to-time when the District adopted new Parking Rules.

TWELFTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Dryburgh announced that he was leaving the Board either this meeting or the next meeting, pending the sale of his house. Mr. Greenstein confirmed if Mr. Dryburgh rented within the District, he could still serve on the Board, but not if he resided outside of the District.

FOURTEENTH ORDER OF BUSINESS

Next Meeting Date – May 12th, 2022

Ms. Adams stated that the next meeting was on May 12, 2022 at 1:00 p.m. At that meeting, the Board would review the proposed budget for next fiscal year and set the public hearing for adoption of the budget.

FIFTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Greenstein seconded by Mr. Goldstein with all in favor the meeting was adjourned.
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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, 2021**

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

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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, 2021, 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, 2021, 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 (\$11,204,611) at September 30, 2021. 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, Kingwood Orlando Reunion Resort. 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2022, 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 solely 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.

April 20, 2022

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, 2021. 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 (\$547,232).
- The change in the District's total net position in comparison with the prior fiscal year was \$8,281,349, 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, 2021, the District's governmental funds reported combined ending fund balances of \$3,295,921, an increase of \$7,470,368 in comparison with the prior fiscal year. The total fund balance is restricted for capital projects, non-spendable for prepaid items and deposits, assigned for maintenance reserves, and 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,		
	2021	2020
Current and other assets	\$ 17,275,646	\$ 8,047,271
Capital assets, net of depreciation	46,023,578	37,990,398
Total assets	63,299,224	46,037,669
Current liabilities	14,580,598	13,323,616
Long-term liabilities	49,265,858	41,542,634
Total liabilities	63,846,456	54,866,250
Net position		
Net investment in capital assets	5,538,902	(3,552,227)
Unrestricted	(6,086,134)	(5,276,354)
Total net position	\$ (547,232)	\$ (8,828,581)

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 District's net position increased during the most recent fiscal year. The majority of the increase is the result of prepayments received for lot sales for which the related debt payments were not made before fiscal year end.

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:	2021	2020
Program revenues		
Charges for services	\$ 15,083,584	\$ 5,834,132
Operating grants and contributions	219	36,793
Capital grants and contributions	45	-
General revenues		
Unrestricted investment earnings	5,824	33,812
Miscellaneous	500	2,481
Total revenues	15,090,172	5,907,218
Expenses:		
General government	192,767	198,407
Maintenance and operations	2,778,476	2,803,890
Culture and recreation	72,800	78,400
Public safety	723,429	683,031
Roads and streets	40,428	22,020
Interest	2,315,598	2,685,870
Bond issuance costs	685,325	-
Total expenses	6,808,823	6,471,618
Change in net position	8,281,349	(564,400)
Net position - beginning	(8,828,581)	(8,264,181)
Net position - ending	\$ (547,232)	\$ (8,828,581)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$6,808,823. The costs of the District's activities were partially funded by program revenues. Program revenue was comprised primarily of assessments. The increase in program revenues is primarily due to a large number of prepaid assessments received during the current fiscal year. In total, expenses increased due to bond issuance cost.

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, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$73,311,701 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$27,288,123 has been taken, which resulted in a net book value of \$46,023,578. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$43,560,000 in Bonds outstanding for its governmental activities. In addition, the District has not paid the \$12,715,000 of the unexchanged Bonds. 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 anticipates that operations will be consistent with the prior year, however construction will continue on the Series 2021 project.

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, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 1,082,389
Investments	4,536,666
Assessments receivable	29,779
Due from Reunion West	124,979
Prepays and other assets	52,678
Restricted assets:	
Investments	11,449,155
Capital assets:	
Nondepreciable	13,758,059
Depreciable, net	32,265,519
Total assets	<u>63,299,224</u>
LIABILITIES	
Accounts payable	80,035
Accrued interest payable	600,873
Due to Bondholders	13,891,506
Unearned revenue	8,184
Non-current liabilities:	
Due within one year	1,875,000
Due in more than one year	47,390,858
Total liabilities	<u>63,846,456</u>
NET POSITION	
Net investment in capital assets	5,538,902
Unrestricted	(6,086,134)
Total net position	<u>\$ (547,232)</u>

See notes to the financial statements

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Governmental Activities	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions			
Primary government:						
Governmental activities:						
General government	\$ 192,767	\$ 192,767	\$ -	\$ -	\$ -	
Maintenance and operations	2,778,476	1,304,729	-	45	(1,473,702)	
Culture and recreation	72,800	34,186	-	-	(38,614)	
Public safety	723,429	339,711	-	-	(383,718)	
Roads and streets	40,428	18,984	-	-	(21,444)	
Interest on long-term debt	2,315,598	13,025,050	219	-	10,709,671	
Bond issue costs	685,325	168,157	-	-	(517,168)	
Total governmental activities	6,808,823	15,083,584	219	45	8,275,025	
General revenues:						
Unrestricted investment earnings						5,824
Miscellaneous						500
Total general revenues						6,324
Change in net position						8,281,349
Net position - beginning						(8,828,581)
Net position - ending						<u>\$ (547,232)</u>

See notes to the financial statements

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 1,082,389	\$ -	\$ -	\$ 1,082,389
Investments	4,536,666	2,662,911	8,786,244	15,985,821
Due from other funds	-	5,000	-	5,000
Due from Reunion West	124,979	-	-	124,979
Assessments receivable	10,795	18,984	-	29,779
Prepaid items and deposits	52,678	-	-	52,678
Total assets	<u>\$ 5,807,507</u>	<u>\$ 2,686,895</u>	<u>\$ 8,786,244</u>	<u>\$ 17,280,646</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	74,973	\$ -	\$ 5,062	\$ 80,035
Due to Bondholders	-	13,891,506	-	13,891,506
Due to other funds	5,000	-	-	5,000
Unearned revenue	8,184	-	-	8,184
Total liabilities	<u>88,157</u>	<u>13,891,506</u>	<u>5,062</u>	<u>13,984,725</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	52,678	-	-	52,678
Restricted for:				
Capital projects	-	-	8,781,182	8,781,182
Assigned for:				
Maintenance reserve	463,263	-	-	463,263
Unassigned	5,203,409	(11,204,611)	-	(6,001,202)
Total fund balances	<u>5,719,350</u>	<u>(11,204,611)</u>	<u>8,781,182</u>	<u>3,295,921</u>
Total liabilities and fund balances	<u>\$ 5,807,507</u>	<u>\$ 2,686,895</u>	<u>\$ 8,786,244</u>	<u>\$ 17,280,646</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, 2021**

Fund balance - governmental funds	\$	3,295,921
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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	73,311,701	
Accumulated depreciation	<u>(27,288,123)</u>	46,023,578

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		(600,873)
Bonds payable		<u>(49,265,858)</u>
Net position of governmental activities	\$	<u><u>(547,232)</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, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 2,058,534	\$ 13,025,050	\$ -	\$ 15,083,584
Miscellaneous revenue	500	-	-	500
Interest	5,824	219	45	6,088
Total revenues	2,064,858	13,025,269	45	15,090,172
EXPENDITURES				
Current:				
General government	188,996	3,771	-	192,767
Maintenance and operations	1,092,463	-	-	1,092,463
Public safety	72,800	-	-	72,800
Culture and recreation	155,485	-	-	155,485
Roads and streets	40,428	-	-	40,428
Debt service:				
Principal	-	13,125,000	-	13,125,000
Interest	-	2,829,676	-	2,829,676
Bond issuance costs	-	-	685,325	685,325
Capital outlay	149,391	-	10,137,746	10,287,137
Total expenditures	1,699,563	15,958,447	10,823,071	28,481,081
Excess (deficiency) of revenues over (under) expenditures	365,295	(2,933,178)	(10,823,026)	(13,390,909)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	1,257,078	19,097,922	20,355,000
Original issue premium	-	-	506,277	506,277
Total other financing sources	-	1,257,078	19,604,199	20,861,277
Net change in fund balances	365,295	(1,676,100)	8,781,173	7,470,368
Fund balances - beginning	5,354,055	(9,528,511)	9	(4,174,447)
Fund balances - ending	\$ 5,719,350	\$ (11,204,611)	\$ 8,781,182	\$ 3,295,921

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, 2021**

Net change in fund balances - total governmental funds	\$ 7,470,368
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.	10,287,137
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(2,253,957)
Governmental funds report bond proceeds as financial resources, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(20,355,000)
In connection with the issuance of the Bonds, the original issue discount/premium is reported as a financing use/source when debt is first issued, whereas this amount is eliminated in the statement of activities and reduces/increases long-term liabilities in the statement of net position.	(506,277)
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.	501,025
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.	13,053
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.	13,125,000
Change in net position of governmental activities	<u>\$ 8,281,349</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 acquisition 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:

<u>Assets</u>	<u>Years</u>
Roadways	30
Stormwater management	30
Recreational facility and amenities	20
Entry features	30
Electrical, communications and lighting	20
Landscaping and irrigation	15

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, 2021:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fund Class Y	\$ 11,149,773	S&P AAAM	Weighted average of the fund portfolio: 14 days
Local Government Surplus Trust Funds (FL PRIME)	4,073,381	S&P AAAM	Weighted average of the fund portfolio: 48 days
US Bank Money Market Accounts	762,667	N/A	N/A
Total Investments	<u>\$ 15,985,821</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, 2021, 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, 2021 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
Infrastructure under construction	-	10,137,746	-	10,137,746
Total capital assets, not being depreciated	3,620,313	10,137,746	-	13,758,059
Capital assets, being depreciated				
Roadways	33,422,574	-	-	33,422,574
Stormwater management	10,048,423	-	-	10,048,423
Recreational facility and amenities	11,275,874	82,997	-	11,358,871
Entry features	108,304	66,394	-	174,698
Electrical, communications and lighting	4,326,847	-	-	4,326,847
Landscaping and irrigation	222,229	-	-	222,229
Total capital assets, being depreciated	59,404,251	149,391	-	59,553,642
Less accumulated depreciation for:				
Roadways	12,247,804	1,114,086	-	13,361,890
Stormwater management	3,994,226	334,947	-	4,329,173
Recreational facility and amenities	6,018,287	567,944	-	6,586,231
Entry features	3,610	5,823	-	9,433
Electrical, communications and lighting	2,579,868	216,342	-	2,796,210
Landscaping and irrigation	190,371	14,815	-	205,186
Total accumulated depreciation	25,034,166	2,253,957	-	27,288,123
Total capital assets, being depreciated, net	34,370,085	(2,104,566)	-	32,265,519
Governmental activities capital assets, net	\$ 37,990,398	\$ 8,033,180	\$ -	\$ 46,023,578

NOTE 5 – CAPITAL ASSETS (Continued)

The Districts master infrastructure continues to be constructed in phases. During the current fiscal year the District issued the Series 2021 Bonds in order to finance infrastructure improvements associated with Phase 3. The total estimated costs to complete Phase 3 are \$23,735,095. The Phase 3 infrastructure improvements will include roadways, potable water and wastewater systems, stormwater facilities, electrical utilities, irrigation, parks, recreational facilities, and a connector. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by EHOA Acquisitions II LLC and conveyed to the District. Upon completion, the potable and wastewater systems, electrical utility systems, and connector are to be conveyed to others for ownership and maintenance responsibilities.

Depreciation expense was charged to function/programs as follows:

Governmental activities:	
Maintenance and operations	\$ 1,686,013
Culture and recreation	567,944
Total	<u>\$ 2,253,957</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, 2021.

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, 2021.

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 (\$11,204,611) as of September 30, 2021.

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 Bonds were paid off during the current fiscal year.

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 2002A-1 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, 2021.

Series 2021

During July 2021, the District issued \$20,355,000 of Special Assessment Bonds, Series 2021 consisting of Term Bonds due ranging from May 1, 2026 to May 1, 2051 and fixed interest rates ranging from 2.4% to 4.0%. 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, commencing November 1, 2021 and the principal on the bonds is to be paid serially commencing May 1, 2022 through May 1, 2051.

The Series 2021 Bonds are subject to optional redemption, mandatory sinking fund and extraordinary mandatory redemption at the times, in the amounts, and at the redemption prices more fully described in the Redemption Provisions 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, 2021.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2002	\$ 2,745,000	\$ -	\$ 510,000	\$ 2,235,000	\$ -
Series 2005	3,405,000	-	540,000	2,865,000	-
Series 2015	10,695,000	-	10,695,000	-	-
Series 2015A	24,585,000	-	1,380,000	23,205,000	1,450,000
Add: original issue premium	112,634	-	8,834	103,800	-
Series 2021	-	20,355,000	-	20,355,000	425,000
Add: original issue premium	-	506,277	4,219	502,058	-
Total	\$ 41,542,634	\$ 20,861,277	\$ 13,138,053	\$ 49,265,858	\$ 1,875,000

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2022	\$ 1,875,000	\$ 1,648,654	\$ 3,523,654
2023	1,960,000	1,772,513	3,732,513
2024	2,045,000	1,685,823	3,730,823
2025	2,140,000	1,595,143	3,735,143
2026	2,230,000	1,499,973	3,729,973
2027-2031	12,825,000	5,885,165	18,710,165
2032-2036	7,845,000	3,036,145	10,881,145
2037-2041	3,455,000	2,170,113	5,625,113
2042-2046	4,135,000	1,519,600	5,654,600
2047-2051	5,050,000	622,000	5,672,000
Total	\$ 43,560,000	\$ 21,435,129	\$ 64,995,129

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 (the former Developer) within the District regarding the possible imposition of debt assessments on certain unassessed parcels within the boundary of the District to pay the debt due on the Unexchanged Bonds (the 2002 and 2005 Bonds). The Trustee's counsel and the landowner were unable to negotiate a settlement, which would have eliminated the District as a party. During the prior fiscal year the original landowner sold its ownership interests in the land to the current Developer. The Trustee's counsel contacted the District after the end of the Fiscal Year with questions regarding this matter and its allegation that the current Developer, as successor landowner, is responsible for these assessments. The District may impose debt assessments on the unassessed parcels in an attempt to resolve the matter; if unsuccessful, the District could be involved in legal or equitable actions with the Trustee and/or Develop. The District has had limited communication with the new Developer on this matter, but with the Trustee's recent contact, it is likely that the claims will be revisited and legal action might result.

In addition, the prior landowner failed to turnover certain irrigation improvements to the district prior to selling its interests to the new Developer. The District sent a demand letter to the Developer in February 2020 and the parties are continuing to negotiate a resolution to the issues of the ownership and operation of these improvements. If the negotiation are not successful, litigation could ensue.

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer and EHO Acquisitions II LLC own 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 and EHO Acquisitions II LLC.

NOTE 9 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer and EHOAcquisitions II LLC, 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 52% allocated to Reunion East and 48% 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, 2021 was approximately \$1,153,133, of which \$124,979 is due from Reunion West at September 30, 2021.

NOTE 13 – SUBSEQUENT EVENTS

Missed Debt Service Payments

The District had insufficient funds to make the November 1, 2021 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, 2021**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
REVENUES			
Assessments	\$ 2,018,672	\$ 2,058,534	\$ 39,862
Interest	25,750	5,824	(19,926)
Miscellaneous revenue	-	500	500
Total revenues	<u>2,044,422</u>	<u>2,064,858</u>	<u>20,436</u>
EXPENDITURES			
Current:			
General government	175,268	188,996	(13,728)
Maintenance and operations	1,840,515	1,092,463	748,052
Public safety	72,800	72,800	-
Culture and recreation	166,400	155,485	10,915
Roads and streets	26,000	40,428	(14,428)
Capital outlay	182,000	149,391	32,609
Total expenditures	<u>2,462,983</u>	<u>1,699,563</u>	<u>763,420</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (418,561)</u>	365,295	<u>\$ 783,856</u>
Fund balance - beginning		<u>5,354,055</u>	
Fund balance - ending		<u>\$ 5,719,350</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, 2021, the current fiscal year.

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	5
Number of independent contractors compensated in September 2021	26
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$11,820.80
Independent contractor compensation for FYE 9/30/2021	\$2,075,970.37
Construction projects to begin on or after October 1; (>\$65K)	Not Applicable
Budget variance report	See page 24 of annual financial report
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	
<u>Operation & Maintenance:</u>	
Commercial	\$423.03
Hotel/Condo	\$423.03
Multi-Family	\$634.55
Single-Family	\$846.07
Golf	\$423.03
<u>Debt Service:</u>	
<u>Series 2015A</u>	
Commercial	\$776.69
Multi-Family	\$1,165.04
Single-Family	\$1,553.39
Golf	\$776.69
<u>Series 2015-1</u>	
Undesignated	\$10,469-\$455,717
<u>Series 2015-2</u>	
Undesignated	\$11,894-\$517,733
<u>Series 2015-3</u>	
Undesignated	\$5,347-\$232,740
Special assessments collected FYE 9/30/2021	\$15,083,582.11
Outstanding Bonds:	
Series 2015A, due May 1, 2033,	see Note 6 for details
Series 2015-1, due May 1, 2033,	see Note 6 for details
Series 2015-2, due May 1, 2036,	see Note 6 for details
Series 2015-3, due May 1, 2033,	see Note 6 for details
Series 2021, due May 1, 2051,	see Note 6 for details



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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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 20, 2022, 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 April 20, 2022.

The District's responses to the findings identified in our audit are described in the accompanying Management Letter. We did not audit the District's responses and, accordingly, we express no opinion on them.

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.

April 20, 2022



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**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, 2021. 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, 2021.

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.

April 20, 2022



**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, 2021, and have issued our report thereon dated April 20, 2022, 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 April 20, 2022, 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.

April 20, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2021-01: 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 and 2005 Bonds. In addition, the debt service fund reported a deficit fund balance of (\$11,204,611) at September 30, 2021.

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 to 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 Unexchanged Bonds, the debt holders will need to cancel them to resolve the default.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2020-01: Financial Condition Assessment

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

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, 2020, 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, 2021, except as noted above.

REPORT TO MANAGEMENT (Continued)

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

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, 2021, 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.
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.
6. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 26.

SECTION V

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Reunion East Community Development District (“**District**”) prior to June 15, 2022, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 11, 2022

HOOR: 1:00 p.m.

LOCATION: Heritage Crossing Community Center
7715 Heritage Crossing Way,
Reunion, FL 34747

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

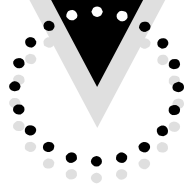
PASSED AND ADOPTED THIS 12th DAY OF MAY, 2022.

ATTEST:

**REUNION EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By:_____
Its:_____



Reunion East
Community Development District
Proposed Budget
FY 2023



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Reunion East
Community Development District

Proposed Budget
General Fund
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
Revenues					
Special Assessments - Tax Collector	\$1,435,176	\$1,250,330	\$184,846	\$1,435,176	\$1,435,176
Special Assessments - Direct	\$583,672	\$328,557	\$255,115	\$583,672	\$583,672
Interest	\$750	\$1,050	\$700	\$1,750	\$1,250
Miscellaneous Income	\$0	\$0	\$516	\$516	\$0
Rental Income	\$0	\$8,083	\$0	\$8,083	\$0
Transfer In	\$0	\$61	\$0	\$61	\$0
Total Revenues	\$2,019,598	\$1,588,081	\$441,177	\$2,029,258	\$2,020,098

Expenditures

Administrative

Supervisor Pay	\$12,000	\$6,000	\$6,000	\$12,000	\$12,000
FICA	\$918	\$459	\$459	\$918	\$918
Engineering	\$15,000	\$8,007	\$15,000	\$23,007	\$15,000
Attorney	\$35,000	\$18,701	\$16,299	\$35,000	\$35,000
Trustee Fees	\$8,620	\$0	\$8,620	\$8,620	\$8,620
Arbitrage	\$2,400	\$600	\$1,800	\$2,400	\$2,400
Assessment Administration	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Dissemination	\$10,000	\$5,000	\$5,000	\$10,000	\$10,000
Property Appraiser Fee	\$1,000	\$799	\$0	\$799	\$1,000
Property Taxes	\$400	\$43	\$0	\$43	\$400
Annual Audit	\$5,700	\$7,700	\$0	\$7,700	\$5,800
District Management Fees	\$44,275	\$22,137	\$22,137	\$44,275	\$46,489
Information Technology	\$1,400	\$700	\$700	\$1,400	\$1,600
Website Maintenance	\$800	\$400	\$400	\$800	\$1,000
Telephone	\$300	\$0	\$50	\$50	\$300
Postage	\$1,500	\$161	\$589	\$750	\$1,500
Printing & Copies	\$1,500	\$590	\$660	\$1,250	\$500
General Liability Insurance	\$15,950	\$14,986	\$0	\$14,986	\$18,000
Legal Advertising	\$5,000	\$581	\$4,419	\$5,000	\$5,000
Other Current Charges	\$600	\$35	\$228	\$263	\$600
Office Supplies	\$500	\$66	\$84	\$150	\$500
Travel Per Diem	\$250	\$0	\$0	\$0	\$250
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Administrative Expenses	\$168,288	\$92,142	\$82,445	\$174,587	\$172,052

Maintenance - Shared Expenses

Field Maintenance	\$37,538	\$18,769	\$18,769	\$37,538	\$39,415 ¹
Management Services Agreement	\$21,430	\$12,919	\$12,919	\$25,838	\$17,144 ²
Facility Lease Agreement	\$3,593	\$3,610	\$0	\$3,610	\$0 ³
Telephone	\$6,858	\$3,697	\$3,720	\$7,417	\$7,913 ⁴
Electric	\$355,535	\$143,765	\$143,760	\$287,525	\$311,040 ⁵
Water & Sewer	\$42,200	\$16,111	\$16,500	\$32,611	\$38,186 ⁶
Gas	\$40,618	\$20,769	\$8,700	\$29,469	\$43,150 ⁷
Pool & Fountain Maintenance	\$118,688	\$57,767	\$50,520	\$108,287	\$139,788 ⁸
Environmental	\$12,054	\$3,236	\$2,674	\$5,910	\$8,440 ⁹
Property Insurance	\$29,013	\$32,692	\$0	\$32,692	\$39,048 ¹⁰
Irrigation Repairs & Maintenance	\$8,572	\$1,463	\$3,960	\$5,423	\$8,572 ¹¹
Landscape Contract	\$503,702	\$264,083	\$308,613	\$572,696	\$706,547 ¹²
Landscape Contingency	\$26,375	\$1,307	\$8,250	\$9,557	\$26,375 ¹³
Gate and Gatehouse Expenses	\$16,880	\$11,974	\$10,800	\$22,774	\$26,375 ¹⁴
Roadways/Sidewalks/Bridge	\$26,375	\$7,068	\$6,500	\$13,568	\$13,188 ¹⁵
Lighting	\$5,275	\$0	\$5,000	\$5,000	\$5,275 ¹⁶
Building Repairs & Maintenance	\$13,188	\$12	\$7,500	\$7,512	\$10,550 ¹⁷
Pressure Washing	\$18,463	\$16,722	\$0	\$16,722	\$18,463 ¹⁸
Maintenance (Inspections)	\$0	\$0	\$0	\$0	\$264 ¹⁹
Repairs & Maintenance	\$10,550	\$4,611	\$1,500	\$6,111	\$13,188 ²⁰
Contract Cleaning	\$0	\$0	\$0	\$0	\$34,288 ²¹
Fitness Center Repairs & Maintenance	\$0	\$0	\$0	\$0	\$2,638 ²²
Operating Supplies	\$0	\$0	\$0	\$0	\$2,638 ²³
Signage	\$13,188	\$321	\$0	\$321	\$5,275 ²⁴
Security	\$73,850	\$37,100	\$37,100	\$74,200	\$77,543 ²⁵
Parking Violation Tags	\$264	\$0	\$50	\$50	\$264 ²⁶
Total Maintenance Shared	\$1,384,206	\$657,994	\$646,835	\$1,304,829	\$1,595,562

Reunion East
Community Development District

Proposed Budget

General Fund

Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total Thru 9/30/22	Proposed Budget FY2023
<u>Seven Eagles</u>					
Electric	\$14,559	\$4,180	\$6,431	\$10,611	\$0 ²⁷
Water & Sewer	\$6,881	\$2,135	\$2,100	\$4,235	\$0 ²⁸
Gas	\$8,546	\$5,216	\$6,600	\$11,816	\$0 ²⁹
Telephone / Emergency Pool Phone	\$185	\$0	\$0	\$0	\$0 ³⁰
Contract Cleaning	\$27,118	\$16,280	\$16,290	\$32,570	\$0 ³¹
Landscape Contract	\$9,495	\$5,530	\$4,500	\$10,030	\$0 ³²
Landscape Contingency	\$2,638	\$0	\$2,500	\$2,500	\$0 ³³
Pool Maintenance	\$18,357	\$15,758	\$13,722	\$29,480	\$0 ³⁴
Lighting	\$791	\$0	\$500	\$500	\$0 ³⁵
Fitness Center Repairs & Maintenance	\$791	\$265	\$1,832	\$2,097	\$0 ³⁶
Operating Supplies	\$6,594	\$0	\$1,000	\$1,000	\$0 ³⁷
Pest Control	\$222	\$0	\$0	\$0	\$0 ³⁸
Repairs & Maintenance	\$3,165	\$1,190	\$3,557	\$4,747	\$0 ³⁹
Total SE Community Center Shared	\$99,340	\$50,554	\$59,032	\$109,586	\$0
<u>Maintenance - Direct Expenses</u>					
Irrigation System Operations	\$100,000	\$0	\$0	\$0	\$100,000
Transfer Out - R&M Fund	\$267,764	\$267,764	\$0	\$267,764	\$151,484
Total Maintenance Expenses	\$367,764	\$267,764	\$0	\$267,764	\$251,484
Total Expenses	\$2,019,598	\$1,068,453	\$788,312	\$1,856,765	\$2,019,098
Excess Revenues (Expenditures)	\$0	\$519,628	(\$347,136)	\$172,493	\$1,000

Net Assessments	\$2,024,761
Add: Discounts & Collections	\$129,240
Gross Assessments	\$2,154,001

Notes:

(1 thru 39) is 53% of the shared costs with the remaining 47% allocated to Reunion West for FY22. For FY23, (1 thru 26) the proposed allocation will be 53% of the shared costs for Reunion East with the remaining 47% allocated to Reunion West.

	Shared Costs				
	FY 2022 Budget	FY 2022 Projections	Total Proposed 2023 Budget	Reunion East 53%	Reunion West 47%
1 Field Maintenance	\$71,163	\$71,163	\$74,721	\$39,415	\$35,306
2 Management Services Agreement	\$40,625	\$48,750	\$32,500	\$17,144	\$15,356
3 Facility Lease Agreement	\$6,811	\$6,811	\$0	\$0	\$0
4 Telephone	\$13,000	\$13,994	\$15,000	\$7,913	\$7,088
5 Electric	\$674,000	\$540,266	\$589,650	\$311,040	\$278,610
6 Water & Sewer	\$80,000	\$60,956	\$72,390	\$38,186	\$34,204
7 Gas	\$77,000	\$55,603	\$81,800	\$43,150	\$38,651
8 Pool & Fountain Maintenance	\$225,000	\$206,057	\$265,000	\$139,788	\$125,213
9 Environmental	\$22,852	\$11,151	\$16,000	\$8,440	\$7,560
10 Property Insurance	\$55,000	\$61,683	\$74,025	\$39,048	\$34,977
11 Irrigation Repairs & Maintenance	\$16,250	\$10,231	\$16,250	\$8,572	\$7,678
12 Landscape Contract	\$954,886	\$1,080,557	\$1,339,425	\$706,547	\$632,878
13 Landscape Contingency	\$50,000	\$18,032	\$50,000	\$26,375	\$23,625
14 Gate and Gatehouse Expenses	\$32,000	\$42,968	\$50,000	\$26,375	\$23,625
15 Roadways/Sidewalks/Bridge	\$50,000	\$24,302	\$25,000	\$13,188	\$11,813
16 Lighting	\$10,000	\$9,434	\$10,000	\$5,275	\$4,725
17 Building Repairs & Maintenance	\$25,000	\$14,174	\$20,000	\$10,550	\$9,450
18 Pressure Washing	\$35,000	\$31,550	\$35,000	\$18,463	\$16,538
19 Maintenance (Inspections)	\$0	\$0	\$500	\$264	\$236
20 Repairs & Maintenance	\$20,000	\$12,068	\$25,000	\$13,188	\$11,813
21 Contract Cleaning	\$0	\$0	\$65,000	\$34,288	\$30,713
22 Fitness Center & Repairs & Maintenance	\$0	\$0	\$5,000	\$2,638	\$2,363
23 Operating Supplies	\$0	\$0	\$5,000	\$2,638	\$2,363
24 Signage	\$25,000	\$605	\$10,000	\$5,275	\$4,725
25 Security	\$140,000	\$140,000	\$147,000	\$77,543	\$69,458
26 Parking Violation Tags	\$500	\$94	\$500	\$264	\$236
Subtotal	\$2,624,087	\$2,460,449	\$3,024,761	\$1,595,562	\$1,429,200
<u>Seven Eagles</u>					
27 Electric	\$27,600	\$21,305	\$0	\$0	\$0
28 Water & Sewer	\$13,044	\$7,988	\$0	\$0	\$0
29 Gas	\$16,200	\$22,295	\$0	\$0	\$0
30 Telephone / Emergency Pool Phone	\$350	\$0	\$0	\$0	\$0
31 Contract Cleaning	\$51,408	\$61,453	\$0	\$0	\$0
32 Landscape Contract	\$18,000	\$18,924	\$0	\$0	\$0
33 Landscape Contingency	\$5,000	\$4,717	\$0	\$0	\$0
34 Pool Maintenance	\$34,800	\$55,191	\$0	\$0	\$0
35 Lighting	\$1,500	\$944	\$0	\$0	\$0
36 Fitness Center & Repairs & Maintenance	\$1,500	\$3,956	\$0	\$0	\$0
37 Operating Supplies	\$12,500	\$1,888	\$0	\$0	\$0
38 Pest Control	\$420	\$0	\$0	\$0	\$0
39 Repairs & Maintenance	\$6,000	\$8,419	\$0	\$0	\$0
Subtotal	\$188,322	\$207,079	\$0	\$0	\$0
TOTAL	\$2,812,409	\$2,667,528	\$3,024,761	\$1,595,562	\$1,429,200

Reunion East
Community Development District
Proposed Budget
General Fund
Fiscal Year 2023

FISCAL YEAR 2023

Reunion East Projected EAU Administrative & Maintenance Calculation

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	751	751.38	14.76%	\$317,860	\$423.03
Hotel/Condo	1.00	296	296.00	5.81%	\$125,218	\$423.03
Multi-Family	1.50	1293	1939.50	38.09%	\$820,476	\$634.55
Single-Family	2.00	1051	2102.00	41.28%	\$889,220	\$846.07
Golf	1.00	2.90	2.90	0.06%	\$1,227	\$423.03
		3,394	5091.78	100.00%	\$2,154,001	

FISCAL YEAR 2022

Reunion East Projected EAU Administrative & Maintenance Calculation

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	751	751.38	14.76%	\$317,860	\$423.03
Hotel/Condo	1.00	296	296.00	5.81%	\$125,218	\$423.03
Multi-Family	1.50	1293	1939.50	38.09%	\$820,476	\$634.55
Single-Family	2.00	1051	2102.00	41.28%	\$889,220	\$846.07
Golf	1.00	2.90	2.90	0.06%	\$1,227	\$423.03
		3,394	5091.78	100.00%	\$2,154,001	

GROSS PER UNIT ASSESSMENT COMPARISON CHART

	FY2019	FY2020	FY2021	FY2022	FY2023	
Product Type	Gross Per Unit Assessments	Gross Per Unit Assessments	Gross Per Unit Assessments	Gross Per Unit Assessments	Gross Per Unit Assessments	Increase/ (Decrease)
Commercial	\$327.63	\$423.03	\$423.03	\$423.03	\$423.03	\$0.00
Hotel/Condo	\$327.63	\$423.03	\$423.03	\$423.03	\$423.03	\$0.00
Multi-Family	\$491.45	\$634.55	\$634.55	\$634.55	\$634.55	\$0.00
Single-Family	\$655.27	\$846.07	\$846.07	\$846.07	\$846.07	(\$0.00)
Golf	\$327.63	\$423.03	\$423.03	\$423.03	\$423.03	\$0.00

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2023

REVENUES:

Special Assessments – Tax Collector

The District will levy a non-ad valorem special assessment on all taxable property within the District to fund all general operating and maintenance expenditures for the fiscal year. These assessments are billed on tax bills.

Special Assessments – Direct

The District will levy a non-ad valorem special assessment on all taxable property within the District to fund all general operating and maintenance expenditures for the fiscal year. The District levies these assessments directly to the property owners.

Interest

The District generates funds from invested funds.

Rental Income

The District charges rental fees for the special use of certain amenities throughout the District.

EXPENDITURES:

Administrative:

Supervisor Pay

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated \$200 per meeting, not to exceed \$4,800 per year to each Supervisor for the time devoted to District business and meetings. Amount is based on attendance of 5 Supervisors at 12 monthly Board meetings.

FICA Expenses

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer, Boyd Civil Engineering, will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, reviewing invoices, preparation of contract specifications and bid documents, and various projects assigned by the Board of Supervisors and District Manager.

Attorney

The District's legal counsel, Latham, Luna, Eden & Beaudine, LLP, will be providing general legal services to the District, e.g., attendance and preparation for monthly meetings, preparation and review of agreements and resolutions and other research as directed by the Board of Supervisors and the District Manager.

Trustee Fees

The District issued Series 2015A & 2021 Special Assessment Refunding Bonds, which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2023

Arbitrage

The District is required to annually have an arbitrage rebate calculation on the District's Series 2002A-2 Special Assessment Bonds, the Series 2005 Special Assessment Bonds, the Series 2015A Special Assessment Refunding Bonds and the Series 2021 Special Assessment Bonds. The District has contracted with Grau & Associates to calculate the rebate liability and submit a report to the District.

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Dissemination

The District is required by the Securities and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Governmental Management Services, LLC, the District's bond underwriter, to provide this service.

Property Appraiser Fee

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

Property Taxes

Represents estimated fees charged by the Osceola County Tax Collector's Office for all assessable property within the District.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District hired Grau & Associates to audit the financials records.

District Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – Central Florida, LLC. ("Manager") These services include, but are not limited to, advertising, recording and transcribing of Board meetings, administrative services, budget preparation, financial reporting and assisting with annual audits.

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage and servers, security, accounting software, etc.

Website Maintenance

The District has contracted with Governmental Management Services-Central Florida, LLC for the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2023

Postage

The District incurs charges for mailing of Board materials, overnight deliveries, checks for vendors and other required correspondence.

Printing & Copies

Printing and copies for Board meetings, printing of computerized checks, stationary, envelopes, etc.

General Liability Insurance

The District's general liability and public officials' liability insurance coverage is provided by Florida Insurance Alliance (FIA) who specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Represents any miscellaneous expenses incurred the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Travel Per Diem

The Board of supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity of \$175. This is the only expense under this category for the District.

Maintenance:

53% of the maintenance costs are allocated to Reunion East and 47% are allocated to Reunion West during Fiscal Year 2022. The District will remain at 53% of the maintenance costs to Reunion East and 47% to Reunion West during Fiscal Year 2022. The maintenance costs are considered shared costs between the two districts and are allocated based on the number of platted equivalent assessment units (EAUs) in each district in accordance with the Interlocal Agreement between Reunion East and Reunion West regarding the joint maintenance and reciprocal usage of facilities.

Field Management

The District currently has a contract with Governmental Management Services-CF, LLC to provide onsite field management services. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Management Service Agreement

Management Service Agreement between the District and Kingwood Orlando Reunion Resort, LLC for management and operations of certain District facilities.

Reunion East
Community Development District
 General Fund Budget
 Fiscal Year 2023

Telephone

This is for service for phone lines to the pool houses and guard houses.

Account #	Centurylink Service Address
311194330	7621 Heritage Crossing Way
311194956	7500 Morning Dove Circle
312323516	7599 Gathering Drive
311906997	7475 Gathering Drive
425626040	1590 Reunion Boulevard
491122540	700 Tradition Boulevard
450054870	700 Tradition Boulevard

Electric

The District has electrical accounts with Duke Energy and OUC for the recreation facilities, streetlights and other District areas.

Account #	Duke Energy Service Address
9100 8652 2608	7722 Excitement Dr Spkl, Reunion
9100 8652 2830	7500 Mourning Dove Cir Bath (Terraces)
9100 8656 3318	7477 Excitement Dr Spkl
9100 8656 5972	1300 Reunion Blvd, Irrigation
9100 8656 6717	900 Assembly Ct Spkl 900 Blk
9100 8659 9815	7399 Gathering Dr, Irrigation
9100 8647 7931	7475 Gathering Dr, Pool (Homestead Pool)
9100 8647 8156	000 Heritage Xing Lite (98-Heritage Crossing St. Lights)
9100 8647 8354	7500 Gathering Dr, Irrigation Timer
9100 8647 8601	1535 Euston Dr Spkl
9100 8647 8784	1400 Titian Ct Spkl
9100 8651 9025	7400 Excitement Dr Security Control
9100 8651 9265	7200 Reunion Blvd, Irr Timer
9100 8651 9546	15221 Fairview Circle Fountain
9100 8651 9778	00 Excitement Dr Lite Light Ph2 Pr3 (40-Patriots Landing St. Lights)
9100 8652 0010	000 Centre Court Ridge Dr Lite (33-Centre Court Ridge St. Lights)
9100 8652 0268	1364 Seven Eagles Ct., Pool 50 Ft. Right of CB HS
9100 8652 0474	7400 Excitement Dr Lite
9100 8652 0763	000 Seven Eagles Ct, Seven Eagles Lights (21 Tenon Conc/24 HH Trdrop 12000L)
9100 8652 1011	1350 S Old Lake Wilson Rd (Spine Rd/Hwy 545 Gatehouse)
9100 8652 1235	7621 Heritage Crossing Way, Pool
9100 8652 1441	7300 Mourning Dove Cir, Irrigation (Terraces)
9100 8652 1673	7421 Devereaux St Spkl
9100 8652 1912	7600 Tradition Blvd, Irrigation Meter A
9100 8652 2145	7477 Gathering Dr Spkl
9100 8652 2377	000 Assembly Ct Lite, Carriage Point (27-Carriage Pointe Assembly Ct. St. Lights)

Reunion East
Community Development District
 General Fund Budget
 Fiscal Year 2023

Account #	Duke Energy Service Address
9100 8656 3079	7600 Heritage Crossing Way Pump
9100 8656 3590	7500 Seven Eagles Way Spkl
9100 8656 3847	7693 Heritage Cross. Way Poolhouse
9100 8656 4096	1400 Reunion Blvd Spkl, Irrigation
9100 8656 4319	000 Whitemarsh Way Lite (94-Masters Landing, Legends Corner St. Lights)
9100 8656 4583	7585 Assembly Ln, Pool (Carriage Pointe)
9100 8656 4781	7500 Mourning Dove Cir Irrig (Terraces)
9100 8656 5047	000 Old Lake Wilson Rd Lite, Ph2 Parcel 13
9100 8656 5302	0 Old Lake Wilson Rd Lite Ph2 Prcl 1A (26-Excitement Dr. St. Lights)
9100 8656 5534	1300 Seven Eagles Ct., Fountain
9100 8656 6444	7700 Linkside Loop Spkl
9100 8656 6957	0 Old Lake Wilson Rd Lite PH2 Prcl 1 (10-Excitement Dr. St. Lights)
9100 8659 9170	7755 Osceola Polk Line Rd, Gatehouse (Main Gatehouse)
9100 8659 9378	7600 Tradition Blvd, Irrigation Meter C
9100 8659 9592	700 Desert Mountain Ct Lift
9101 2363 2152	1491 Reunion Village Blvd., Gatehouse
9100 8562 9753	000 Reunion Blvd Traditions Blvd (30-Traditions Blvd St. Lights)
9100 8562 8736	84401 Golden Bear Drive Fountain
9100 8562 8976	700 Tradition Blvd Guardhouse (Westside Gatehouse)
9100 8562 9224	000 Reunion Blvd Par78 (Grand Traverse Pkwy) (84-Westside of RW Streets)
9100 8562 9480	7615 Fairfax Rd. Gate
9100 8562 9993	7800 Tradition Blvd Irrig Meter B
9100 8568 0095	97201 Golden Bear Dr., Monument
9100 8563 0269	300 Sinclair Rd Irrig Meter A
9100 8563 0508	7800 Tradition Blvd Irrig Meter A

Account #	OUC Service Address
76305-72865	7855 Osceola Polk Line Rd
95820-59007	Sinclair Rd

Reunion East
Community Development District
 General Fund Budget
 Fiscal Year 2023

Water & Sewer

The District has accounts with Toho Water Authority for water and wastewater services to the pools, pool buildings, guardhouses and other District areas.

Account #	Toho Water Authority Service Address
2000680-33266729	1500 Euston ODD Drive
2000680-33276319	1491 Reunion Village Boulevard
2000680-818450	7755 Reunion Blvd Guardhouse
2000680-820140	1344 Seven Eagles Court Pool
2000680-823950	7300 Osceola Polk Line Rd Bldg 1
2000680-823960	7300 Osceola Polk Line Rd Bldg 2
2000680-887520	7475 Gathering Dr Pool
2000680-888050	7621 Heritage Crossing Way PoolB
2000680-888070	7693 Heritage Crossing Way Pool
2000680-888280	7585 Assembly Ln Pool
2000680-925360	7500 Mourning Dove Cir Irrig
2000680-940460	7500 Mourning Dove Cir Bath
2000680-942790	1350 S Old Lake Wilson Rd Grdhouse
2007070-33020489	7615 Fairfax Drive Guardhouse
2007070-942780	700 Tradition Blvd Guardhouse

Gas

This item represents utility service costs for gas service at the community pools. The District has accounts with Gas South and Teco Peoples Gas for this service.

Account #	Gas South Service Address
0861412280	Heritage Crossing Pool B
1965200079	1364 Seven Eagles Ct
5973225156	Heritage Crossing Pool A
6097984974	Homestead Pool
8086389354	Carriage Point Pool

Account #	Teco Peoples Gas Service Address
211010319849	7693 Heritage Crossing Way
211010400144	7621 Heritage Crossing Way
211010400342	7585 Assembly Ln
211010400532	7475 Gathering Dr
221003460526	7500 Morning Dove Circle
211022021771	1364 Seven Eagles Court

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2023

Pool & Fountain Maintenance

Scheduled maintenance consists of regular cleaning and treatments of pools and fountains, cleaning of pool buildings and emergency phones. Pools are maintained in accordance to Osceola County Health Department codes. District has contracted with Roberts Pool for this service.

Description	Monthly	Annual
Pool Maintenance - Roberts Pool	\$13,000	\$156,000
Annual Fees - Kings III of America		\$3,000
Annual Permit Fees - Fl. Dept. of Health		\$3,550
Pool Cleaning - Reunion Resort	\$3,300	\$39,600
Contingency - Misc. Repairs		\$62,850
Total		\$265,000

Environmental

The District currently has a contract with Applied Aquatic Management Inc., which provides lake maintenance to all the lakes inside the Reunion East and West CDDs. These services include monthly inspections and treatment of aquatic weeds and algae, herbicide spraying, and algae control and removal. The amount also includes unscheduled maintenance. In addition, there are budgeted cost for the future treatment and maintenance of Conservation Areas Easements including Wetland Preservation, Upland Preservation, and Upland Buffers of approximately 294 acres.

Description	Monthly	Annual
Aquatic Plant Management		
1 Pond - Patriots Landing	\$129	\$1,548
2 Stormwater Retention Ponds 1 Reunion Village	\$385	\$4,620
1 Stormwater Retention Pond - Encore Reunion	\$195	\$2,340
1 Stormwater Retention Pond - Grand Traverse	\$132	\$1,584
Contingency - Test America		\$5,908
Total		\$16,000

Property Insurance

Represents the District's share of the annual coverage of property insurance. Coverage is provided by Florida Insurance Alliance.

Irrigation Repairs & Maintenance

Represents the District expense for maintenance of the irrigation system.

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2023

Landscape Contract

The District currently has a contract with Yellowstone Landscape for scheduled maintenance consisting of mowing, edging, blowing, applying pest and disease control chemicals to sod, mulching once per year, applying fertilizer and pest and disease control and chemicals.

Description	Monthly	Annual
Landscape Contract		
Common Area - Yellowstone Landscape	\$62,122	\$745,466
Seven Eagles - Yellowstone Landscape	\$1,415	\$16,980
Reunion Village 1-3 - Yellowstone Landscape	\$8,500	\$102,000
Reunion Village 4-5 - Yellowstone Landscape	\$6,383	\$76,596
Bedding Plants/Bed Dressing/Palm Trimming - YS		\$153,000
Encore Area - Creative North Inc.	\$15,133	\$181,600
Contingency		\$63,783
Total		\$1,339,425

Landscape Contingency

Represents estimated costs for any additional landscape maintenance not covered/outlined in the contract with Yellowstone Landscape.

Gate & Gatehouse Expenses

Amounts based upon estimated expenditures for any repairs and maintenance to entry gates and gatehouse.

Roadways/Sidewalks/Bridge

Represents estimated expenditures for any maintenance of roadways, sidewalks and bridge.

Lighting

Represents costs for lighting repair scheduled during the fiscal year.

Building Repairs & Maintenance

Repairs for properties covered under the Management Services Agreement.

Pressure Washing

Estimated cost to pressure wash certain buildings and guardhouses owned by the District.

Maintenance (Inspections)

Represents quarterly sprinkler inspections, annual fire backflow and domestic backflow inspections and any unforeseen maintenance at Seven Eagles.

Repairs & Maintenance

Represents estimated costs for any unforeseen repairs and maintenance to the common areas.

Contract Cleaning

Represents estimated costs for monthly janitorial services to the Seven Eagles Amenity Center. District has contracted with Reunion Club of Orlando, LLC for this service.

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2023

Fitness Center Repairs & Maintenance

Represents costs for preventative maintenance for the Seven Eagles Fitness Center. Services will consist of 12 visits during the fiscal year. District has contracted with Fitness Services of Florida, Inc. for this service.

Description	Monthly	Annual
Preventative Maintenance	\$275	\$3,300
Contingency - Misc. Repairs		\$1,700
Total		\$5,000

Operating Supplies

Represents estimated costs for cleaning/janitorial supplies for Seven Eagles.

Signage

Represents estimated costs for repairing/maintaining signs within the District.

Security

Security services throughout the District facilities. Costs are based upon the actual security agreements with the District.

Parking Violation Tags

Represents estimated costs for purchase of parking violation tags.

Maintenance – Direct Expenses

Irrigation System Operations

Represents estimated net operating expenses for irrigation system serving CDD and POA common areas and Golf Course.

Transfer Out – R&M Fund

Represents proposed amount to transfer to Replacement & Maintenance Fund.

Reunion East
Community Development District
Proposed Budget
Replacement & Maintenance Fund
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Transfer In	\$267,764	\$267,764	\$0	\$267,764	\$151,484
Interest	\$4,500	\$2,514	\$2,000	\$4,514	\$4,500

Total Revenues	\$272,264	\$270,278	\$2,000	\$272,278	\$155,984
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Expenditures

Contingency	\$100	\$210	\$228	\$438	\$500	1
Building Improvements	\$127,391	\$0	\$127,923	\$127,923	\$70,085	2
Fountain Improvements	\$5,275	\$0	\$0	\$0	\$2,638	3
Gate/Gatehouse Improvements	\$51,695	\$10,198	\$0	\$10,198	\$184,361	4
Monument Improvements	\$5,275	\$0	\$0	\$0	\$2,638	5
Pool Furniture	\$13,188	\$6,854	\$0	\$6,854	\$7,913	6
Pool Repair & Replacements	\$27,430	\$6,887	\$23,967	\$30,854	\$13,188	7
Lighting Improvements	\$2,638	\$0	\$0	\$0	\$2,638	8
Landscape Improvements	\$26,375	\$0	\$0	\$0	\$13,188	9
Irrigation Improvements	\$13,188	\$0	\$0	\$0	\$6,594	10
Roadway Improvements	\$26,375	\$5,210	\$17,344	\$22,554	\$14,665	11
Signage	\$34,288	\$7,314	\$26,786	\$34,100	\$26,375	12
Capital Outlay	\$131,875	\$33,021	\$102,421	\$135,442	\$52,750	

Seven Eagles

Fountain Improvements	\$0	\$0	\$8,264	\$8,264	\$0	13
Gate/Gatehouse Improvements	\$2,638	\$0	\$0	\$0	\$0	14
Pool Furniture	\$7,913	\$0	\$0	\$0	\$0	15
Pool Repair & Replacements	\$0	\$3,070	\$0	\$3,070	\$0	16
Landscape Improvements	\$2,638	\$0	\$0	\$0	\$0	17
Capital Outlay	\$0	\$10,634	\$0	\$10,634	\$0	18

Total Expenditures	\$478,279	\$83,399	\$306,933	\$390,331	\$397,529
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Excess Revenues/(Expenditures)	(\$206,015)	\$186,879	(\$304,933)	(\$118,054)	(\$241,545)
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Fund Balance - Beginning	\$3,570,146	\$3,538,754	\$0	\$3,538,754	\$3,420,700
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Fund Balance - Ending	\$3,364,131	\$3,725,633	(\$304,933)	\$3,420,700	\$3,179,155
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Notes:

(1 thru 12) is 53% of the shared costs with the remaining 47% allocated to Reunion West for FY22. For FY23, the proposed allocation will be 53% of the shared costs for Reunion East with the remaining 47% allocated to Reunion West.

Reunion East
Community Development District
Proposed Budget
Replacement & Maintenance Fund
Fiscal Year 2023

Shared Costs					
	FY 2022 Budget	FY 2022 Projections	Total Proposed 2023 Budget	Reunion East 53%	Reunion West 47%
1 Building Improvements	\$241,500	\$241,365	\$132,862	\$70,085	\$62,777
2 Fountain Improvements	\$10,000	\$0	\$5,000	\$2,638	\$2,363
3 Gate/Gatehouse Improvements	\$98,000	\$19,242	\$349,500	\$184,361	\$165,139
4 Monuments Improvements	\$10,000	\$0	\$5,000	\$2,638	\$2,363
5 Pool Furniture	\$25,000	\$12,932	\$15,000	\$7,913	\$7,088
6 Pool Repair & Replacements	\$52,000	\$58,215	\$25,000	\$13,188	\$11,813
7 Lighting Improvements	\$5,000	\$0	\$5,000	\$2,638	\$2,363
8 Landscape Improvements	\$50,000	\$0	\$25,000	\$13,188	\$11,813
9 Irrigation Improvements	\$25,000	\$0	\$12,500	\$6,594	\$5,906
10 Roadway Improvements	\$50,000	\$42,555	\$27,800	\$14,665	\$13,136
11 Signage	\$65,000	\$64,340	\$50,000	\$26,375	\$23,625
12 Capital Outlay	\$250,000	\$255,550	\$100,000	\$52,750	\$47,250
Subtotal	\$881,500	\$694,198	\$752,662	\$397,029	\$355,633
Seven Eagles					
13 Fountain Improvements	\$0	\$15,592	\$0	\$0	\$0
14 Gate/Gatehouse Improvements	\$5,000	\$0	\$0	\$0	\$0
15 Pool Furniture	\$15,000	\$0	\$0	\$0	\$0
16 Pool Repair & Replacements	\$0	\$5,792	\$0	\$0	\$0
17 Landscape Improvements	\$5,000	\$0	\$0	\$0	\$0
18 Capital Outlay	\$0	\$20,065	\$0	\$0	\$0
Subtotal	\$25,000	\$5,792	\$0	\$0	\$0
TOTAL	\$906,500	\$699,990	\$752,662	\$397,029	\$355,633

Reunion East
Community Development District
Proposed Budget
Replacement & Maintenance Fund
Fiscal Year 2023

Updated FY2022 Adopted Expenses	Total	RE 53%	RW 47%
Building Improvements			
Main Guardhouse Structure & Portico - Pressure Wash, Paint, Stucco	\$9,245	\$4,900	\$4,345
Spine Rd Structure & Portico - Pressure Wash, Paint, Stucco	\$8,450	\$4,479	\$3,972
Carriage Pointe Pool - Pressure Wash, Paint, Stucco	\$7,895	\$4,184	\$3,711
Heritage Pool "A" - Pressure Wash, Paint, Stucco	\$8,245	\$4,370	\$3,875
Heritage Pool "B" - Pressure Wash, Paint, Stucco	\$8,245	\$4,370	\$3,875
Homestead Pool - Pressure Wash, Paint Stucco	\$7,895	\$4,184	\$3,711
Repair/Rebuild Two Roadway Arbors	\$9,390	\$4,977	\$4,413
Seven Eagles Roof Replacement	\$167,000	\$88,510	\$78,490
Homestead Pool Pavilion Roof Repairs	\$15,000	\$7,950	\$7,050
	\$241,365	\$127,923	\$113,442
Fountain Improvement			
Resurface Two Seven Eagles Fountains	\$15,592	\$8,264	\$7,328
	\$15,592	\$8,264	\$7,328
Pool Furniture			
30 Sling Chaise Lounge/16 Sling Dining Chairs/4 - 48" Tables	\$13,032	\$6,907	\$6,125
	\$13,032	\$6,907	\$6,125
Pool Repair & Replacement			
Heritage Crossing A Wading Pool Resurfacing	\$5,295	\$2,806	\$2,489
Heritage Crossing B Pool Resurfacing	\$30,882	\$16,367	\$14,515
3 Pool Heaters - \$4,945 per Heater	\$14,835	\$7,863	\$6,972
	\$51,012	\$27,036	\$23,976
Signage			
No Parking Signs	\$64,340	\$34,100	\$30,240
	\$64,340	\$34,100	\$30,240
Capital Outlay			
Grand Traverse Parkway Playground	\$142,000	\$75,260	\$66,740
Grand Traverse Parkway Outdoor Fitness Area	\$107,000	\$56,710	\$50,290
	\$249,000	\$131,970	\$117,030

FY2023 Proposed Expenses	Total	RE 53%	RW 47%
Building Improvements			
HC Unit 1 - 12.5 Ton Trane Package unit AC w/Electric Heat	\$23,460	\$12,375	\$11,085
HC Unit 2 - 12.5 Ton Trane Package unit AC w/Electric Heat	\$23,460	\$12,375	\$11,085
HC Unit 3 - 12.5 Ton Trane Package unit AC w/Electric Heat	\$23,460	\$12,375	\$11,085
HC Unit 4 - 12.5 Ton Trane Package unit AC w/Electric Heat	\$23,460	\$12,375	\$11,085
HC Unit 5 - 10 Ton Trane Package unit AC w/Electric Heat	\$19,511	\$10,292	\$9,219
HC Unit 6 - 10 Ton Trane Package unit AC w/Electric Heat	\$19,511	\$10,292	\$9,219
	\$132,862	\$70,085	\$62,777
Gate Improvement			
Upgrade Access Control System for Reunion Resort/Reunion Village North & South Gates	\$349,474	\$184,348	\$165,126
	\$349,474	\$184,348	\$165,126
Pool Furniture			
30 Sling Chaise Lounge/24 Sling Dining Chairs/6 - 48" Tables	\$15,000	\$7,913	\$7,088
	\$15,000	\$7,913	\$7,088
Roadways/Sidewalks Improvements			
Tradition Boulevard Restriping Entrance Gate to Roundabout	\$27,800	\$14,665	\$13,136
	\$27,800	\$14,665	\$13,136
Signage			
Qty.46 - No Parking Anytime Signs	\$21,760	\$11,478	\$10,282
Driver Feedback Sign, Solar 20W/2x10AH, 11" Display - 23x29 Sign	\$18,870	\$9,954	\$8,916
	\$40,630	\$21,432	\$19,198

Reunion East
Community Development District
Proposed Budget
Series 2015A Debt Service
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments	\$2,568,595	\$2,183,477	\$385,118	\$2,568,595	\$2,568,595
Interest Income	\$50	\$54	\$36	\$90	\$50
Carry Forward Surplus	\$936,399	\$955,391	\$0	\$955,391	\$913,826
Total Revenue	\$3,505,044	\$3,138,922	\$385,154	\$3,524,076	\$3,482,471

Expenditures

Interest Expense 11/01	\$580,125	\$580,125	\$0	\$580,125	\$543,875
Principal Expense 05/01	\$1,450,000	\$0	\$1,450,000	\$1,450,000	\$1,525,000
Interest Expense 05/01	\$580,125	\$0	\$580,125	\$580,125	\$543,875
Total Expenses	\$2,610,250	\$580,125	\$2,030,125	\$2,610,250	\$2,612,750
EXCESS REVENUES	\$894,794	\$2,558,797	(\$1,644,971)	\$913,826	\$869,721

11/1/2023 Interest	\$505,750
Net Assessments	\$2,568,595
Add: Discounts & Collections	\$163,953
Gross Assessments	<u>\$2,732,548</u>

Reunion East Projected EAU Calculation 2015A

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	58.78	58.78	1.67%	\$45,654	\$777
Multi-Family	1.50	1,287.00	1,930.50	54.87%	\$1,499,407	\$1,165
Single-Family	2.00	763.00	1,526.00	43.37%	\$1,185,234	\$1,553
Golf	1.00	2.90	2.90	0.08%	\$2,252	\$777
		2,111.68	3,518.18	100.00%	\$2,732,548	

Reunion East
Community Development District
Series 2015A Special Assessment Refunding Bonds
Debt Service Schedule (Term Bonds Due Combined)

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/22	\$23,205,000.00	\$1,450,000	\$580,125.00	
11/01/22	\$21,755,000.00	\$0	\$543,875.00	\$ 2,574,000.00
05/01/23	\$21,755,000.00	\$1,525,000	\$543,875.00	
11/01/23	\$20,230,000.00	\$0	\$505,750.00	\$ 2,574,625.00
05/01/24	\$20,230,000.00	\$1,600,000	\$505,750.00	
11/01/24	\$18,630,000.00	\$0	\$465,750.00	\$ 2,571,500.00
05/01/25	\$18,630,000.00	\$1,685,000	\$465,750.00	
11/01/25	\$16,945,000.00	\$0	\$423,625.00	\$ 2,574,375.00
05/01/26	\$16,945,000.00	\$1,765,000	\$423,625.00	
11/01/26	\$15,180,000.00	\$0	\$379,500.00	\$ 2,568,125.00
05/01/27	\$15,180,000.00	\$1,855,000	\$379,500.00	
11/01/27	\$13,325,000.00	\$0	\$333,125.00	\$ 2,567,625.00
05/01/28	\$13,325,000.00	\$1,950,000	\$333,125.00	
11/01/28	\$11,375,000.00	\$0	\$284,375.00	\$ 2,567,500.00
05/01/29	\$11,375,000.00	\$2,055,000	\$284,375.00	
11/01/29	\$9,320,000.00	\$0	\$233,000.00	\$ 2,572,375.00
05/01/30	\$9,320,000.00	\$2,160,000	\$233,000.00	
11/01/30	\$7,160,000.00	\$0	\$179,000.00	\$ 2,572,000.00
05/01/31	\$7,160,000.00	\$2,270,000	\$179,000.00	
11/01/31	\$4,890,000.00	\$0	\$122,250.00	\$ 2,571,250.00
05/01/32	\$4,890,000.00	\$2,385,000	\$122,250.00	
11/01/32	\$2,505,000.00	\$0	\$62,625.00	\$ 2,569,875.00
05/01/33	\$2,505,000.00	\$2,500,000	\$62,625.00	\$ 2,562,625.00
		\$23,200,000	\$7,645,875.00	\$ 30,845,875.00

Reunion East
Community Development District
Proposed Budget
Series 2021 Debt Service
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments	\$1,116,155	\$620,711	\$495,444	\$1,116,155	\$1,116,155
Interest	\$100	\$44	\$26	\$70	\$100
Carry Forward Surplus	\$140,923	\$140,926	\$0	\$140,926	\$343,746
Total Revenue	\$1,257,178	\$761,681	\$495,470	\$1,257,151	\$1,460,001

Expenditures

Interest Expense 11/01	\$140,923	\$140,923	\$0	\$140,923	\$342,381
Principal Expense 05/01	\$425,000	\$0	\$425,000	\$425,000	\$435,000
Interest Expense 05/01	\$347,481	\$0	\$347,481	\$347,481	\$342,381
Total Expenses	\$913,404	\$140,923	\$772,481	\$913,404	\$1,119,763
Excess Revenues (Expenditures)	\$343,774	\$620,758	(\$277,012)	\$343,746	\$340,239

11/1/2023 Interest \$337,161

Net Assessments \$1,116,155
Add: Discounts & Collections \$71,244
Gross Assessments \$1,187,399

Reunion East Projected EAU Calculation 2021

Product Type	EAU	Units	Total Assessments	Per Unit Gross Assessments
Multi-Family	1.50	296.00	\$624,788	\$2,111
Single-Family	2.00	250.00	\$562,610	\$2,250
		546.00	\$1,187,399	

Reunion East
Community Development District
Series 2021 Special Assessment Bonds (Series 2021 Project)
Debt Service Schedule (Term Bonds Due Combined)

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/22	\$20,355,000.00	\$425,000	\$347,481.25	
11/01/22	\$19,930,000.00	\$0	\$342,381.25	\$1,114,862.50
05/01/23	\$19,930,000.00	\$435,000	\$342,381.25	
11/01/23	\$19,495,000.00	\$0	\$337,161.25	\$1,114,542.50
05/01/24	\$19,495,000.00	\$445,000	\$337,161.25	
11/01/24	\$19,050,000.00	\$0	\$331,821.25	\$1,113,982.50
05/01/25	\$19,050,000.00	\$455,000	\$331,821.25	
11/01/25	\$18,595,000.00	\$0	\$326,361.25	\$1,113,182.50
05/01/26	\$18,595,000.00	\$465,000	\$326,361.25	
11/01/26	\$18,130,000.00	\$0	\$320,781.25	\$1,112,142.50
05/01/27	\$18,130,000.00	\$480,000	\$320,781.25	
11/01/27	\$17,650,000.00	\$0	\$313,941.25	\$1,114,722.50
05/01/28	\$17,650,000.00	\$495,000	\$313,941.25	
11/01/28	\$17,155,000.00	\$0	\$306,887.50	\$1,115,828.75
05/01/29	\$17,155,000.00	\$505,000	\$306,887.50	
11/01/29	\$16,650,000.00	\$0	\$299,691.25	\$1,111,578.75
05/01/30	\$16,650,000.00	\$520,000	\$299,691.25	
11/01/30	\$16,130,000.00	\$0	\$292,281.25	\$1,111,972.50
05/01/31	\$16,130,000.00	\$535,000	\$292,281.25	
11/01/31	\$15,595,000.00	\$0	\$284,657.50	\$1,111,938.75
05/01/32	\$15,595,000.00	\$555,000	\$284,657.50	
11/01/32	\$15,040,000.00	\$0	\$275,916.25	\$1,115,573.75
05/01/33	\$15,040,000.00	\$570,000	\$275,916.25	
11/01/33	\$14,470,000.00	\$0	\$266,938.75	\$1,112,855.00
05/01/34	\$14,470,000.00	\$590,000	\$266,938.75	
11/01/34	\$13,880,000.00	\$0	\$257,646.25	\$1,114,585.00
05/01/35	\$13,880,000.00	\$610,000	\$257,646.25	
11/01/35	\$13,270,000.00	\$0	\$248,038.75	\$1,115,685.00
05/01/36	\$13,270,000.00	\$630,000	\$248,038.75	
11/01/36	\$12,640,000.00	\$0	\$238,116.25	\$1,116,155.00
05/01/37	\$12,640,000.00	\$650,000	\$238,116.25	
11/01/37	\$11,990,000.00	\$0	\$227,878.75	\$1,115,995.00
05/01/38	\$11,990,000.00	\$670,000	\$227,878.75	
11/01/38	\$11,320,000.00	\$0	\$217,326.25	\$1,115,205.00
05/01/39	\$11,320,000.00	\$690,000	\$217,326.25	
11/01/39	\$10,630,000.00	\$0	\$206,458.75	\$1,113,785.00
05/01/40	\$10,630,000.00	\$710,000	\$206,458.75	
11/01/40	\$9,920,000.00	\$0	\$195,276.25	\$1,111,735.00
05/01/41	\$9,920,000.00	\$735,000	\$195,276.25	
11/01/41	\$9,185,000.00	\$0	\$183,700.00	\$1,113,976.25
05/01/42	\$9,185,000.00	\$760,000	\$183,700.00	
11/01/42	\$8,425,000.00	\$0	\$168,500.00	\$1,112,200.00
05/01/43	\$8,425,000.00	\$795,000	\$168,500.00	
11/01/43	\$7,630,000.00	\$0	\$152,600.00	\$1,116,100.00
05/01/44	\$7,630,000.00	\$825,000	\$152,600.00	
11/01/44	\$6,805,000.00	\$0	\$136,100.00	\$1,113,700.00
05/01/45	\$6,805,000.00	\$860,000	\$136,100.00	
11/01/45	\$5,945,000.00	\$0	\$118,900.00	\$1,115,000.00
05/01/46	\$5,945,000.00	\$895,000	\$118,900.00	
11/01/46	\$5,050,000.00	\$0	\$101,000.00	\$1,114,900.00
05/01/47	\$5,050,000.00	\$930,000	\$101,000.00	
11/01/47	\$4,120,000.00	\$0	\$82,400.00	\$1,113,400.00
05/01/48	\$4,120,000.00	\$970,000	\$82,400.00	
11/01/48	\$3,150,000.00	\$0	\$63,000.00	\$1,115,400.00
05/01/49	\$3,150,000.00	\$1,010,000	\$63,000.00	
11/01/49	\$2,140,000.00	\$0	\$42,800.00	\$1,115,800.00
05/01/50	\$2,140,000.00	\$1,050,000	\$42,800.00	
11/01/50	\$1,090,000.00	\$0	\$21,800.00	\$1,114,600.00
05/01/51	\$1,090,000.00	\$1,090,000	\$21,800.00	\$1,111,800.00
\$20,355,000			\$13,068,203.75	\$33,423,203.75

SECTION VI

RESOLUTION 2022-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR AND AUTHORIZING THE USE OF ELECTRONIC DOCUMENTS AND SIGNATURES; ADOPTING AND IMPLEMENTING ELECTRONIC DOCUMENT CONTROL PROCESSES AND PROCEDURES; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Reunion East Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within Osceola County, Florida; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to construct, install, operate, and/or maintain systems and facilities for certain basic infrastructure; and

WHEREAS, Chapter 190, *Florida Statutes* authorizes the District Board of Supervisors, to enter into various contracts for the purposes set forth therein; and

WHEREAS, the District Board of Supervisors finds that it is the interest of the District and its residents to reduce waste, costs, and to enhance services; and

WHEREAS, the District Board of Supervisors recognizes that the Florida Legislature, through the passage of The Electronic Signature Act of 1996, intended to, among other goals, facilitate economic development and efficient delivery of government services by means of reliable electronic messages and foster the development of electronic commerce through the use of electronic signatures to lend authenticity and integrity to writings in any electronic medium; and

WHEREAS, the District Board of Supervisors wishes to further these goals through the use of electronic documents and signatures.

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

SECTION 1. INCORPORATION OF RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. FORCE AND EFFECT OF ELECTRONIC DOCUMENTS AND SIGNATURES. Unless otherwise provided by law, electronic documents and signatures submitted to and on behalf of the District may be used for all purposes and shall have the same force and effect as printed documents and manual signatures.

SECTION 3. AUTHORIZING UTILIZATION OF ELECTRONIC SIGNATURES AND DOCUMENTS. All contractors and personnel associated with the District are hereby authorized and encouraged to utilize electronic documents and signatures when reasonably practicable and as permitted by law. The District Manager is authorized and directed to obtain the provision of electronic document services or platforms offered by nationally recognized third party vendors that increase the efficiency of the District's operations.

SECTION 4. CONTROLS PROCESSES AND PROCEDURES. The District Board of Supervisors hereby authorizes and directs the District Manager to create control processes and procedures consistent with Florida Law to ensure adequate integrity, security, confidentiality, and auditability of all transactions conducted using electronic commerce.

SECTION 5. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 12th day of May, 2022.

ATTEST:

**REUNION EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair

SECTION VII

2022 SPECIAL DISTRICTS QUALIFYING PROCEDURE

Qualifying Period – Noon, June 13, 2022 to Noon, June 17, 2022

(Dates are subject to change)

Special District Candidates who WILL NOT incur election expenses or contributions will do the following:

1. Present the items listed below during the qualifying period
 - Form 1 – Statement of Financial Interest
 - Form DS-DE 302NP Candidate Oath – Nonpartisan Office
 - Qualifying fee of \$25.00 or
 - 25 valid petitions.

Special District Candidates who WILL incur election expenses or contributions must do the following:

1. File DS-DE9 Appointment of Campaign Treasurer/Designation of Campaign Depository (open campaign account). This must be completed **prior** to accepting campaign contributions and making campaign expenditures, (section 99.061(3), F.S.).
2. Read Chapter 106 of the Florida Statutes, and submit a DS-DE84 Statement of Candidate.
3. File required campaign treasurer's reports
4. Present qualifying documents during the qualifying period.
 - Form 1 – Statement of Financial Interest
 - Form DS-DE 302NP Candidate Oath – Nonpartisan Office
 - Qualifying fee of \$25.00 or
 - 25 valid petitions

Candidates Paying the Qualifying Fee:

All special district candidates, except a person certified to qualify by the petition method or seeking to qualify as a write-in candidate, must pay the qualifying fee of \$25.00.

The qualifying fee for a special district candidate is not required to be drawn upon the candidate's campaign account.

Candidates Qualifying by Petition Method:

Special district candidates need to 25 valid signatures of qualified electors within the district. There is a fee of 10 cents per petition to be paid to the Supervisor of Elections for the cost of verifying the signature. The fee must be paid at the time the petitions are submitted.

The deadline for submitting candidate petitions is **noon, May 16, 2022.**

Special district candidates are not required to file Form DS-DE 9 prior to collecting signatures.

See Section 99.061(3), Florida Statutes.

SECTION VIII

SECTION C

SECTION 1

Reunion East Action Items

Meeting Assigned	Action Item	Assigned To	Status	Comments
3/14/11	Irrigation Turnover	Kingwood/ Carpenter	In Process	Kingwood to provide information regarding water service charges to District Counsel February 2022.
2/13/20	Access to Reunion Village/Davenport Creek Bridge	Boyd/Scheerer	In Process	BOS approved design plan 03.10.2022. Construction/bid documents needed.
7/13/21	Functional Fitness Center at Seven Eagles	Adams/Scheerer	In Process	Final shipment expected 05.06.2022. Other transition still items in process: signage updates. Shoulder Press Purchase Order placed 04.22.2022..
9/10/20	Secure Pool Access Gates	Scheerer	In Process	Carriage Pointe fabricated and installation completed and successful. Four other pool gates are pending.
1/14/21	Discontinue Maintenance on South Side of CR 532 RECDD	Trucco/Scheerer	In Process	Proposal to remove landscape beds approved 03.10.2022. uninstallation in process as of 05.05.2022.
9/9/21	Security Improvements at Carriage Point	Scheerer/Vargas	In Process	Access Control proposal approved 03.10.2022.
1/13/22	Stormwater Needs Analysis Report	Boyd	In Process	Draft scheduled for presentation to BOS in May. Report due June.
2/10/22	Security Cameras at Reunion Village Gate	Vargas	Completed	Proposal approved at BOS meeting 02.10.2022. Installed 04.25.2022.
4/14/22	Pool Resurfacing	Scheerer	In Process	Spies proposals for Heritage Crossings A & B Pools approved 04.14.2022. Schedule 06.13.202. Notification pending.
4/14/22	Golf Ball Screen	Scheerer	In Process	Proposal for screen at Heritage and Seven Eagles Pools

Reunion West Action Items

Meeting Assigned	Action Item	Assigned To	Status	Comments
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11/12/20	Development of Recreational Parcels on Grand Traverse Parkway & Valhalla Terr.	Boyd/Scheerer	In Process	Design/installation Equipment tentative delivery May 2022. Permit pending, Sidewalks, concrete work, landscape design/installation, and fencing are being addressed by Operations Manager. Signage and Amenity Policy document will be considered at a future meeting.
2/11/21	Parking Rules for Encore at RWCD	Adams/Scheerer	In Process	RWPOA enforcement agreement pending execution as of 05.05.2022. Towing agreement executed by vendor. Signage fully installed.
2/11/21	Monitor Elevation Development Nearby Reunion	Adams	In Process	https://permits.osceola.org/CitizenAccess/Default.aspx Goodman Road and Bella Citta Boulevard Parcel Numbers: 282527000000600000 51.02 acres 332527000000500000 52.55 acres 3325273160000A0090 19.04 acres
1/13/22	Monitor Industrial/Commercial Development Nearby Reunion	Adams	In Process	https://permits.osceola.org/CitizenAccess/Default.aspx Sinclair Road Parcel Number: 22-25-27-3160-000C-0010
3/11/21	Sinclair Gate MOT	Boyd/Scheerer	In Process	Bring proposal for traffic delineator posts and tubes to 04.14.2022 meeting.
5/13/21	Beautification of Sinclair Near Lift Station	Scheerer/Yellowstone	Completed	BOS approved installation of Ribbon Palms 10.14.2021.
9/9/21	Monitor TECO Gas Line Installation	Scheerer	Completed	
12/9/21	Monitor Sinclair Road Expansion Project	Adams	In Process	www.Osceola.org/Go/Sinclair_Road
	Monitor Old Lake Wilson Road Improvement Project	Adams	On Hold	www.improveoldlakewilsonroad.com . Intersection improvements at Pendant Court to be considered in tandem with road improvements.
1/13/22	Stormwater Needs Analysis Report	Boyd	In Process	Draft scheduled for presentation to BOS in May. Report due June.
3/10/22	Traffic Calming		In Process	Staff to provide information on speed humps/tables and radar display signs

SECTION 2

Reunion East

Community Development District

Summary of Check Register

April 1, 2022 to April 30, 2022

Fund	Date	Check No.'s		Amount
General Fund	4/6/22	5314-5322	\$	204,520.06
	4/8/22	5323	\$	7,886.98
	4/13/22	5324-5331	\$	200,432.57
	4/20/22	5332	\$	4,818.57
	4/22/22	5333-5334	\$	1,856.44
	4/26/22	5335-5345	\$	101,694.78
			\$	521,209.40
Replacement & Maintenance	4/6/22	174	\$	3,785.00
	4/26/22	175	\$	24,625.00
			\$	28,410.00
Payroll	<u>April 2022</u>			
	John Dryburgh	50647	\$	184.70
	Mark Greenstein	50648	\$	184.70
	Steven Goldstein	50649	\$	184.70
	Thomas McKeon	50650	\$	184.70
	Trudy Hobbs	50651	\$	184.70
			\$	923.50
			\$	550,542.90

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/06/22	00074	3/31/22 201703	202203 320-53800-47000	AQUATIC PLANT MGMT MAR22	*	68.37	
		3/31/22 201703	202203 300-13100-10100	AQUATIC PLANT MGMT MAR22	*	60.63	
APPLIED AQUATIC MANAGEMENT, INC.							129.00 005314
4/06/22	00095	2/25/22 S234839	202202 320-53800-57400	REPLACE BROKEN SHEER PIN	*	260.40	
		2/25/22 S234839	202202 300-13100-10100	REPLACE BROKEN SHEER PIN	*	230.92	
		3/30/22 S235419	202203 320-53800-57400	RESET READER POWER/COVER	*	103.88	
		3/30/22 S235419	202203 300-13100-10100	RESET READER POWER/COVER	*	92.12	
ACCESS CONTROL TECHNOLOGIES, INC.							687.32 005315
4/06/22	00054	4/01/22 2022APR	202204 320-53800-34500	SECURITY SERVICE APR22	*	6,183.33	
		4/01/22 2022APR	202204 300-13100-10100	SECURITY SERVICE APR22	*	5,483.33	
REUNION RESORT & CLUB MASTER ASSOC.							11,666.66 005316
4/06/22	00103	4/06/22 04062022	202204 300-20700-10800	FY22 EHOF II SERIES 2021	*	174,761.00	
REUNION EAST CDD C/O USBANK							174,761.00 005317
4/06/22	00175	4/01/22 7277	202204 320-53800-46200	POOL MAINTENANCE APR22	*	3,816.00	
		4/01/22 7277	202204 300-13100-10100	POOL MAINTENANCE APR22	*	3,384.00	
		4/01/22 7277	202204 330-53800-46200	POOL MNT SEVEN EAG APR22	*	1,537.00	
		4/01/22 7277	202204 300-13100-10100	POOL MNT SEVEN EAG APR22	*	1,363.00	
ROBERTS POOL SERVICE AND REPAIR INC							10,100.00 005318
4/06/22	00060	3/02/22 381174	202203 320-53800-46200	CP-RPLC BROKEN BASIN POOL	*	157.41	
		3/02/22 381174	202203 300-13100-10100	CP-RPLC BROKEN BASIN POOL	*	139.59	
		3/02/22 381175	202203 320-53800-46200	CP-INST.2PUSH PULL VALVES	*	317.47	
		3/02/22 381175	202203 300-13100-10100	CP-INST.2PUSH PULL VALVES	*	281.53	
		3/03/22 381196	202203 330-53800-46200	SE-INST.CTRL BD POOL HEAT	*	358.81	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		3/03/22	381196 202203 300-13100-10100 SE-INST.CTRL BD POOL HEAT		*	318.19	
		3/03/22	381197 202203 330-53800-46200 SE-RPLC BRKN TORO VALVE		*	132.47	
		3/03/22	381197 202203 300-13100-10100 SE-RPLC BRKN TORO VALVE		*	117.48	
		3/03/22	381198 202203 330-53800-46200 SE-INST.MOTOR/SHAFT SEAL		*	529.42	
		3/03/22	381198 202203 300-13100-10100 SE-INST.MOTOR/SHAFT SEAL		*	469.48	
		3/05/22	381220 202203 330-53800-46200 SE-INST.2WEIR DOORS SPA		*	156.30	
		3/05/22	381220 202203 300-13100-10100 SE-INST.2WEIR DOORS SPA		*	138.60	
		3/10/22	381271 202203 320-53800-46200 HC B-RMV/RESET SUNK PAVER		*	209.35	
		3/10/22	381271 202203 300-13100-10100 HC B-RMV/RESET SUNK PAVER		*	185.65	
				SPIES POOL LLC			3,511.75 005320
4/06/22	00142	3/24/22	IV001188 202203 330-53800-47800 NFPA 25-SE QTRLY SPRINKLR		*	34.45	
		3/24/22	IV001188 202203 300-13100-10100 NFPA 25-SE QTRLY SPRINKLR		*	30.55	
				UNITED FIRE PROTECTION, INC.			65.00 005321
4/06/22	00030	3/15/22	REU 3398 202203 320-53800-48100 CLN DEBRIS/SAND 03/01/22		*	530.00	
		3/15/22	REU 3398 202203 300-13100-10100 CLN DEBRIS/SAND 03/01/22		*	470.00	
		3/15/22	REU 3398 202203 320-53800-48100 CLN DEBRIS/SAND 03/08/22		*	530.00	
		3/15/22	REU 3398 202203 300-13100-10100 CLN DEBRIS/SAND 03/08/22		*	470.00	
		3/15/22	REU 3398 202203 320-53800-48100 CLN DEBRIS/SAND 03/15/22		*	530.00	
		3/15/22	REU 3398 202203 300-13100-10100 CLN DEBRIS/SAND 03/15/22		*	470.00	
		3/18/22	REU 3404 202203 320-53800-47300 INST.350 ANNUALS SINCLAIR		*	317.64	
		3/18/22	REU 3404 202203 300-13100-10100 INST.350 ANNUALS SINCLAIR		*	281.69	
				YELLOWSTONE LANDSCAPE			3,599.33 005322
4/08/22	00049	4/01/22	549 202204 310-51300-34000 MANAGEMENT FEES APR22		*	3,689.58	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		4/01/22 549	202204 310-51300-35200	WEBSITE ADMIN APR22	*	66.67	
		4/01/22 549	202204 310-51300-35100	INFORMATION TECH APR22	*	116.67	
		4/01/22 549	202204 310-51300-31300	DISSEMINATION FEE APR22	*	833.33	
		4/01/22 549	202204 310-51300-51000	OFFICE SUPPLIES	*	.63	
		4/01/22 549	202204 310-51300-42000	POSTAGE	*	41.88	
		4/01/22 549	202204 310-51300-42500	COPIES	*	10.05	
		4/01/22 550	202204 320-53800-12000	FIELD MANAGEMENT APR22	*	3,128.17	
				GOVERNMENTAL MANAGEMENT SERVICES			7,886.98 005323
4/13/22 00074		3/31/22 201566	202203 320-53800-47000	AQUATIC MGMT 2 POND MAR22	*	204.05	
		3/31/22 201566	202203 300-13100-10100	AQUATIC MGMT 2 POND MAR22	*	180.95	
				APPLIED AQUATIC MANAGEMENT, INC.			385.00 005324
4/13/22 00129		4/07/22 5019	202204 320-53800-57400	RPLC BRKN TOILET/FLOORHUB	*	463.75	
		4/07/22 5019	202204 300-13100-10100	RPLC BRKN TOILET/FLOORHUB	*	411.25	
				BERRY CONSTRUCTION INC.			875.00 005325
4/13/22 00134		4/05/22 3286	202203 310-51300-31100	ATTEND CDD MEETING/REIMB.	*	328.67	
		4/05/22 3287	202204 310-51300-31100	STRMWTR MGMT RPT/ANALYSIS	*	2,640.00	
				BOYD CIVIL ENGINEERING			2,968.67 005326
4/13/22 00092		2/28/22 DUKE-DUK	202202 320-53800-43000	DUKEENERGY#9100 8324 0493	*	761.84	
		2/28/22 DUKE-DUK	202202 330-53800-43000	DUKEENERGY#9100 8323 9862	*	227.73	
		2/28/22 RECDDREE	202202 320-53800-46200	POOL CLEANING SRVC FEB22	*	1,749.00	
		2/28/22 RECDDREE	202202 300-13100-10100	POOL CLEANING SRVC FEB22	*	1,551.00	
		2/28/22 TOHO-TOH	202202 320-53800-43100	TOHO METER#62644093 FEB22	*	841.10	
		2/28/22 69105	202202 320-53800-12100	MANAGEMENT SERVICE FEB22	*	2,153.13	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		2/28/22	69105 202202 300-13100-10100		*	1,909.37	
			MANAGEMENT SERVICE FEB22				
		2/28/22	69938 202202 330-53800-43300		*	2,018.24	
			SE CONTRACT CLEAN FEB22				
		2/28/22	69938 202202 300-13100-10100		*	1,789.76	
			SE CONTRACT CLEAN FEB22				
		2/28/22	69939 202202 330-53800-43300		*	538.89	
			SE CLEANING SUPPLY FEB22				
		2/28/22	69939 202202 300-13100-10100		*	477.88	
			SE CLEANING SUPPLY FEB22				
				REUNION RESORT			14,017.94 005327
4/13/22	00103	4/07/22	04072022 202204 300-20700-10800		*	59,711.00	
			FY22 EHOF II SERIES 2021				
				REUNION EAST CDD C/O USBANK			59,711.00 005328
4/13/22	00103	4/08/22	04082022 202204 300-20700-10000		*	112,782.04	
			FY22 DEBT SRVC SER2015A				
				REUNION EAST CDD C/O USBANK			112,782.04 005329
4/13/22	00103	4/08/22	04082022 202204 300-20700-10800		*	7,839.07	
			FY22 DEBT SRVC SER2021				
				REUNION EAST CDD C/O USBANK			7,839.07 005330
4/13/22	00060	3/21/22	381423 202203 320-53800-46200		*	104.41	
			CP-RPR LEAK SPA RECIRC.				
		3/21/22	381423 202203 300-13100-10100		*	92.59	
			CP-RPR LEAK SPA RECIRC.				
		3/23/22	381672 202203 330-53800-46200		*	396.92	
			SE-INST.NEW SUMP PUMP FNT				
		3/23/22	381672 202203 300-13100-10100		*	351.98	
			SE-INST.NEW SUMP PUMP FNT				
		3/23/22	381676 202203 330-53800-46200		*	271.33	
			SE-INST.TORO VALVE/BASIN				
		3/23/22	381676 202203 300-13100-10100		*	240.62	
			SE-INST.TORO VALVE/BASIN				
		3/30/22	381762 202203 330-53800-46200		*	209.88	
			SE-RPR 5 POP-OFFS POOL				
		3/30/22	381762 202203 300-13100-10100		*	186.12	
			SE-RPR 5 POP-OFFS POOL				
				SPIES POOL LLC			1,853.85 005331
4/20/22	00119	4/13/22	29007 202203 310-51300-31500		*	4,818.57	
			BRD MTG/PH2 PLAT/IRRG AGR				
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			4,818.57 005332
				REUE REUNION EAST TVISCARRA			

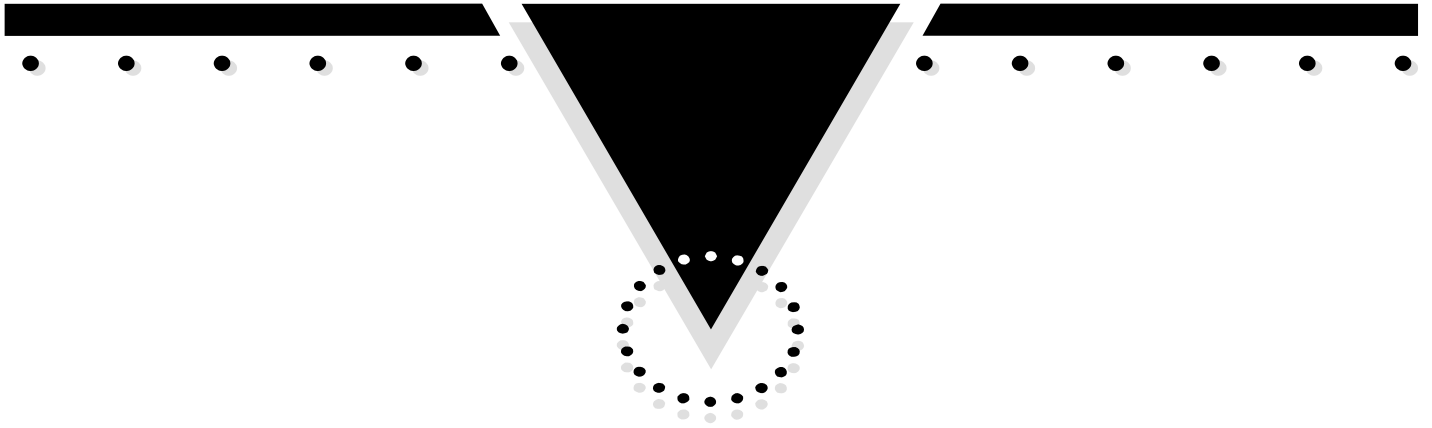
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/26/22	00176	4/18/22 25099	202204 330-53800-48200	SE-PREVENTATIVE MNT APR22	*	132.50	
		4/18/22 25099	202204 300-13100-10100	SE-PREVENTATIVE MNT APR22	*	117.50	
FITNESS SERVICES OF FLORIDA INC							250.00 005339
4/26/22	00011	4/04/22 22351	202203 310-51300-32200	FY21 AUDIT FEE-FINAL BILL	*	7,700.00	
GRAU & ASSOCIATES							7,700.00 005340
4/26/22	00183	4/12/22 04122022	202204 330-53800-48100	CENTER LOCK SYSTM/INSTALL	*	2,746.26	
		4/12/22 04122022	202204 300-13100-10100	CENTER LOCK SYSTM/INSTALL	*	2,435.36	
KWR, LLC							5,181.62 005341
4/26/22	00092	3/18/22 3378073	202203 320-53800-46200	ASSA ABLOY-SHIPPING COSTS	*	7.96	
		3/18/22 3378073	202203 300-13100-10100	ASSA ABLOY-SHIPPING COSTS	*	7.05	
		3/21/22 3378285	202203 320-53800-46200	ASSA ABLOY-CONTROLLER VIS	*	767.87	
		3/21/22 3378285	202203 300-13100-10100	ASSA ABLOY-CONTROLLER VIS	*	680.95	
		3/31/22 DUKE-DUK	202203 320-53800-43000	DUKEENERGY#9100 8324 0443	*	826.99	
		3/31/22 DUKE-DUK	202203 330-53800-43000	DUKEENERGY#9100 8323 9862	*	168.04	
		3/31/22 RECDDREE	202203 320-53800-46200	POOL CLEANING SRVC MAR22	*	1,749.00	
		3/31/22 RECDDREE	202203 300-13100-10100	POOL CLEANING SRVC MAR22	*	1,551.00	
		3/31/22 TOHO-TOH	202203 320-53800-43100	TOHO METER#62644093 MAR22	*	1,163.61	
		3/31/22 75158	202203 320-53800-12100	MANAGEMENT SERVICE MAR22	*	2,153.13	
		3/31/22 75158	202203 300-13100-10100	MANAGEMENT SERVICE MAR22	*	1,909.37	
		3/31/22 79391	202203 330-53800-43300	SE CONTRACT CLEAN MAR22	*	2,234.48	
		3/31/22 79391	202203 300-13100-10100	SE CONTRACT CLEAN MAR22	*	1,981.52	
		3/31/22 79392	202203 330-53800-43300	SE CLEANING SUPPLY MAR22	*	538.89	
		3/31/22 79392	202203 300-13100-10100	SE CLEANING SUPPLY MAR22	*	477.88	
REUNION RESORT							16,217.74 005343
REUE REUNION EAST TVISCARRA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/26/22	00060	3/03/22 381937	202203 330-53800-46200	SE-TRBLSHT HEATER/DESOOT	*	208.26	
		3/03/22 381937	202203 300-13100-10100	SE-TRBLSHT HEATER/DESOOT	*	184.69	
		3/29/22 381940	202203 320-53800-46200	HC A-RPLC DRAIN FRM/GRATE	*	315.35	
		3/29/22 381940	202203 300-13100-10100	HC A-RPLC DRAIN FRM/GRATE	*	279.65	
		3/30/22 381942	202203 330-53800-46200	SE-SAFETY INSP/RPLC FLOOR	*	140.37	
		3/30/22 381942	202203 300-13100-10100	SE-SAFETY INSP/RPLC FLOOR	*	124.48	
SPIES POOL LLC							1,252.80 005344
4/26/22	00030	4/01/22 REU 3450	202204 320-53800-47300	MTHLY LANDSCAPE MNT APR22	*	32,924.76	
		4/01/22 REU 3450	202204 300-13100-10100	MTHLY LANDSCAPE MNT APR22	*	29,197.42	
		4/01/22 REU 3450	202204 330-53800-47300	SEVEN EAGLES ADD. APR22	*	749.95	
		4/01/22 REU 3450	202204 300-13100-10100	SEVEN EAGLES ADD. APR22	*	665.05	
		4/13/22 REU 3524	202201 320-53800-46500	RPR 8 ROTOR/2 VALVE JAN22	*	611.76	
		4/13/22 REU 3524	202201 300-13100-10100	RPR 8 ROTOR/2 VALVE JAN22	*	542.51	
YELLOWSTONE LANDSCAPE							64,691.45 005345
TOTAL FOR BANK A						521,209.40	
TOTAL FOR REGISTER						521,209.40	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/06/22	00001	3/26/22 5016	202203 320-53800-53000		*	2,006.05	
			GRIND/RPLC 37 SDWLK GRIND				
		3/26/22 5016	202203 300-13100-10100		*	1,778.95	
			GRIND/RPLC 37 SDWLK GRIND				
BERRY CONSTRUCTION INC.							3,785.00 000174
4/26/22	00001	4/10/22 5026	202204 320-53800-53000		*	5,671.00	
			428 SDWLK DRIND RESORTS				
		4/10/22 5026	202204 300-13100-10100		*	5,029.00	
			428 SDWLK DRIND RESORTS				
		4/16/22 5030	202204 320-53800-53000		*	4,346.00	
			328 SDWLK GRND GATHR/SPRK				
		4/16/22 5030	202204 300-13100-10100		*	3,854.00	
			328 SDWLK GRND GATHR/SPRK				
		4/21/22 5031	202204 320-53800-53000		*	3,034.25	
			SDWLK GRND-GATHR DR/CT/LP				
		4/21/22 5031	202204 300-13100-10100		*	2,690.75	
			SDWLK GRND-GATHR DR/CT/LP				
BERRY CONSTRUCTION INC.							24,625.00 000175
TOTAL FOR BANK C						28,410.00	
TOTAL FOR REGISTER						28,410.00	

SECTION 3



Reunion East
Community Development District

Unaudited Financial Reporting

March 31, 2022



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Reunion East
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
March 31, 2022

	<u>General</u>	<u>Replacement & Maintenance</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>(Memorandum Only) 2022</u>
ASSETS:					
CASH	\$704,347	\$350,242	---	---	\$1,054,589
CUSTODY ACCOUNT	\$463,296	---	---	---	\$463,296
STATE BOARD OF ADMINISTRATION	\$1,502,020	\$3,342,656	---	---	\$4,844,676
DUE FROM GENERAL FUND	---	---	\$5,000	---	\$5,000
DUE FROM REUNION WEST	\$223,332	\$36,521	---	---	\$259,853
INVESTMENTS					
SERIES 2002A-2					
Reserve	---	---	\$3	---	\$3
Revenue	---	---	\$100,947	---	\$100,947
SERIES 2005					
Reserve	---	---	\$4	---	\$4
Revenue	---	---	\$198,452	---	\$198,452
Construction	---	---	---	\$10	\$10
SERIES 2015A					
Reserve	---	---	\$175,000	---	\$175,000
Revenue	---	---	\$2,553,797	---	\$2,553,797
SERIES 2015-1					
Revenue	---	---	---	---	\$0
SERIES 2015-2					
Revenue	---	---	---	---	\$0
SERIES 2015-3					
Revenue	---	---	---	---	\$0
SERIES 2021					
Reserve	---	---	\$1,116,155	---	\$1,116,155
Revenue	---	---	\$620,758	---	\$620,758
Construction	---	---	---	\$8,774,977	\$8,774,977
TOTAL ASSETS	<u>\$2,892,995</u>	<u>\$3,729,418</u>	<u>\$4,770,116</u>	<u>\$8,774,987</u>	<u>\$20,167,517</u>
LIABILITIES:					
ACCOUNTS PAYABLE	\$124,276	\$3,785	---	---	\$128,061
CONTRACTS PAYABLE	\$1,323	---	---	---	\$1,323
DUE TO DEBT 2015A	\$5,000	---	---	---	\$5,000
DUE TO REUNION WEST	\$62,172	---	---	---	\$62,172
ACCRUED INTEREST PAYABLE 2002A-2	---	---	\$3,214,132	---	\$3,214,132
ACCRUED PRINCIPAL PAYABLE 2002A-2	---	---	\$3,530,000	---	\$3,530,000
ACCRUED INTEREST PAYABLE 2005	---	---	\$2,789,994	---	\$2,789,994
ACCRUED PRINCIPAL PAYABLE 2005	---	---	\$3,575,000	---	\$3,575,000
FUND EQUITY:					
FUND BALANCES:					
ASSIGNED	\$242,752	\$3,725,633	---	---	\$3,968,385
UNASSIGNED	\$2,457,473	---	---	---	\$2,457,473
RESTRICTED FOR DEBT SERVICE 2002A-2	---	---	(\$6,643,182)	---	(\$6,643,182)
RESTRICTED FOR DEBT SERVICE 2005	---	---	(\$6,166,538)	---	(\$6,166,538)
RESTRICTED FOR DEBT SERVICE 2015A	---	---	\$2,733,797	---	\$2,733,797
RESTRICTED FOR DEBT SERVICE 2015-1	---	---	\$0	---	\$0
RESTRICTED FOR DEBT SERVICE 2015-2	---	---	\$0	---	\$0
RESTRICTED FOR DEBT SERVICE 2015-3	---	---	\$0	---	\$0
RESTRICTED FOR DEBT SERVICE 2021	---	---	\$1,736,913	---	\$1,736,913
RESTRICTED FOR CAPITAL PROJECTS 2005	---	---	---	\$10	\$10
RESTRICTED FOR CAPITAL PROJECTS 2021	---	---	---	\$8,774,977	\$8,774,977
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	<u>\$2,892,995</u>	<u>\$3,729,418</u>	<u>\$4,770,116</u>	<u>\$8,774,987</u>	<u>\$20,167,517</u>

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures
For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
REVENUES:				
Special Assessments - Tax Roll	\$1,435,176	\$1,250,330	\$1,250,330	\$0
Special Assessments - Direct	\$583,672	\$328,557	\$328,557	\$0
Interest	\$750	\$375	\$1,050	\$675
Transfer In	\$0	\$0	\$61	\$61
Rental Income	\$0	\$0	\$8,083	\$8,083
TOTAL REVENUES	\$2,019,598	\$1,579,262	\$1,588,081	\$8,819
EXPENDITURES:				
ADMINISTRATIVE:				
Supervisor Fees	\$12,000	\$6,000	\$6,000	\$0
FICA	\$918	\$459	\$459	\$0
Engineering	\$15,000	\$7,500	\$8,007	(\$507)
Attorney	\$35,000	\$17,500	\$18,701	(\$1,201)
Trustee Fees	\$8,620	\$0	\$0	\$0
Arbitrage	\$2,400	\$600	\$600	\$0
Collection Agent	\$5,000	\$2,500	\$5,000	(\$2,500)
Dissemination	\$10,000	\$5,000	\$5,000	\$0
Property Appraiser Fee	\$1,000	\$1,000	\$799	\$201
Property Taxes	\$400	\$400	\$43	\$357
Annual Audit	\$5,700	\$5,700	\$7,700	(\$2,000)
District Management Fees	\$44,275	\$22,138	\$22,137	\$0
Information Technology	\$1,400	\$700	\$700	(\$0)
Website Maintenance	\$800	\$400	\$400	(\$0)
Telephone	\$300	\$150	\$0	\$150
Postage	\$1,500	\$750	\$161	\$589
Printing & Binding	\$1,500	\$750	\$590	\$160
Insurance	\$15,950	\$15,950	\$14,986	\$964
Legal Advertising	\$5,000	\$2,500	\$581	\$1,919
Other Current Charges	\$600	\$300	\$35	\$265
Office Supplies	\$500	\$250	\$66	\$184
Travel Per Diem	\$250	\$125	\$0	\$125
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$168,288	\$90,846	\$92,142	(\$1,295)
MAINTENANCE-SHARED EXPENSES:				
Field Management	\$37,538	\$18,769	\$18,769	(\$0)
Management Services Agreement	\$21,430	\$10,715	\$12,919	(\$2,204)
Facility Lease Agreement	\$3,593	\$1,797	\$3,610	(\$1,813)
Telephone	\$6,858	\$3,429	\$3,697	(\$268)
Electric	\$355,535	\$177,768	\$143,765	\$34,002
Water & Sewer	\$42,200	\$21,100	\$16,111	\$4,989
Gas	\$40,618	\$20,309	\$20,769	(\$460)
Pool & Fountain Maintenance	\$118,688	\$59,344	\$57,767	\$1,577
Environmental	\$12,054	\$6,027	\$3,236	\$2,791
Property Insurance	\$29,013	\$29,013	\$32,692	(\$3,679)
Irrigation Repairs	\$8,572	\$4,286	\$1,463	\$2,823
Landscape Contract	\$503,702	\$251,851	\$264,083	(\$12,232)
Landscape Contingency	\$26,375	\$13,187	\$1,307	\$11,880
Gate and Gatehouse Expenses	\$16,880	\$8,440	\$11,974	(\$3,534)
Roadways/Sidewalks	\$26,375	\$13,188	\$7,068	\$6,120
Lighting	\$5,275	\$2,638	\$0	\$2,638
MSA Building Repairs	\$13,188	\$6,594	\$12	\$6,582
Pressure Washing	\$18,463	\$9,231	\$16,722	(\$7,490)
Repairs & Maintenance	\$10,550	\$5,275	\$4,611	\$664
Signage	\$13,188	\$6,594	\$321	\$6,273
Security	\$73,850	\$36,925	\$37,100	(\$175)
Parking Violation Tags	\$264	\$132	\$0	\$132
SEVEN EAGLES:				
Electric	\$14,559	\$7,280	\$4,180	\$3,100
Water & Sewer	\$6,881	\$3,441	\$2,135	\$1,306
Gas	\$8,546	\$4,273	\$5,216	(\$943)
Telephone/Emergency Pool Phone	\$185	\$93	\$0	\$93
Contract Cleaning	\$27,118	\$13,559	\$16,280	(\$2,721)
Landscape Contract	\$9,495	\$4,748	\$5,530	(\$783)
Landscape Contingency	\$2,638	\$1,319	\$0	\$1,319
Pool Maintenance	\$18,357	\$9,179	\$15,758	(\$6,580)
Lighting	\$791	\$396	\$0	\$396
Fitness Center Repairs & Maintenance	\$791	\$396	\$265	\$131
Operating Supplies	\$6,594	\$3,297	\$0	\$3,297
Pest Control	\$222	\$111	\$0	\$111
Repairs & Maintenance	\$3,165	\$1,582	\$1,190	\$392
MAINTENANCE-DIRECT EXPENSES:				
Irrigation System Operations	\$100,000	\$50,000	\$0	\$50,000
Contingency	\$0	\$0	\$0	\$0
Transfer Out	\$267,764	\$267,764	\$267,764	\$0
TOTAL MAINTENANCE	\$1,851,311	\$1,074,044	\$976,311	\$97,732
TOTAL EXPENDITURES	\$2,019,598	\$1,164,890	\$1,068,453	\$96,437
EXCESS REVENUES (EXPENDITURES)	\$0		\$519,628	
FUND BALANCE - Beginning	\$0		\$2,180,597	
FUND BALANCE - Ending	\$0		\$2,700,225	

Reunion East
COMMUNITY DEVELOPMENT DISTRICT
REPLACEMENT & MAINTENANCE FUND

Statement of Revenues & Expenditures
For The Period Ending March 31, 2022

REVENUES:

Transfer In	\$267,764	\$267,764	\$267,764	\$0
Interest	\$4,500	\$2,250	\$2,514	\$264

TOTAL REVENUES

\$272,264	\$270,014	\$270,278	\$264
-----------	-----------	-----------	-------

EXPENDITURES:

Contingency	\$100	\$50	\$210	(\$160)
Building Improvements	\$127,391	\$63,695	\$0	\$63,695
Fountain Improvements	\$5,275	\$2,638	\$0	\$2,638
Gate/Gatehouse Improvements	\$51,695	\$25,848	\$10,198	\$15,649
Landscape Improvements	\$26,375	\$13,188	\$0	\$13,188
Irrigation Improvements	\$13,188	\$6,594	\$0	\$6,594
Lighting Improvements	\$2,638	\$1,319	\$0	\$1,319
Monument Improvements	\$5,275	\$2,638	\$0	\$2,638
Pool Furniture	\$13,188	\$6,594	\$6,854	(\$260)
Pool Repair & Replacements	\$27,430	\$13,715	\$6,887	\$6,828
Roadways/Sidewalks Improvement	\$26,375	\$13,188	\$5,210	\$7,978
Signage	\$34,288	\$17,144	\$7,314	\$9,830
Capital Outlay	\$131,875	\$65,938	\$33,021	\$32,917

SEVEN EAGLES:

Building Improvements	\$0	\$0	\$0	\$0
Gate/Gatehouse Improvements	\$2,638	\$1,319	\$0	\$1,319
Landscape Improvements	\$2,638	\$1,319	\$0	\$1,319
Pool Furniture	\$7,913	\$3,957	\$0	\$3,957
Pool Repair & Replacements	\$0	\$0	\$3,070	(\$3,070)
Capital Outlay	\$0	\$0	\$10,634	(\$10,634)

TOTAL EXPENDITURES

\$478,280	\$239,140	\$83,399	\$155,741
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EXCESS REVENUES (EXPENDITURES)

(\$206,016)	\$186,879
-------------	-----------

FUND BALANCE - Beginning

\$3,570,146	\$3,538,754
-------------	-------------

FUND BALANCE - Ending

\$3,364,131	\$3,725,633
-------------	-------------

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2002A-2

Statement of Revenues & Expenditures
For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
REVENUES:				
Interest	\$0	\$0	\$6	\$6
TOTAL REVENUES	\$0	\$0	\$6	\$6
EXPENDITURES:				
Interest Expense 11/01	\$0	\$0	\$0	\$0
Principal Expense 05/01	\$0	\$0	\$0	\$0
Interest Expense 05/01	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$6	
FUND BALANCE - Beginning	\$0		(\$6,643,188)	
FUND BALANCE - Ending	\$0		(\$6,643,182)	

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2005

Statement of Revenues & Expenditures
For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
REVENUES:				
Interest	\$0	\$0	\$12	\$12
TOTAL REVENUES	\$0	\$0	\$12	\$12
EXPENDITURES:				
Interest Expense 11/01	\$0	\$0	\$0	\$0
Principal Expense 05/01	\$0	\$0	\$0	\$0
Interest Expense 05/01	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$12	
FUND BALANCE - Beginning	\$0		(\$6,166,550)	
FUND BALANCE - Ending	\$0		(\$6,166,538)	

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2015A

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

REVENUES:

Special Assessments	\$2,568,595	\$2,183,477	\$2,183,477	\$0
Interest	\$50	\$25	\$54	\$29

TOTAL REVENUES

\$2,568,645	\$2,183,502	\$2,183,531	\$29
-------------	-------------	-------------	------

EXPENDITURES:

Interest Expense 11/01	\$580,125	\$580,125	\$580,125	\$0
Principal Expense 05/01	\$1,450,000	\$0	\$0	\$0
Interest Expense 05/01	\$580,125	\$0	\$0	\$0

TOTAL EXPENDITURES

\$2,610,250	\$580,125	\$580,125	\$0
-------------	-----------	-----------	-----

EXCESS REVENUES (EXPENDITURES)

(\$41,605)	\$1,603,406
------------	-------------

FUND BALANCE - Beginning

\$936,399	\$1,130,391
-----------	-------------

FUND BALANCE - Ending

\$894,794	\$2,733,797
-----------	-------------

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2015-1

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

REVENUES:

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
Interest	\$0	\$0	\$5	\$5

TOTAL REVENUES

\$0	\$0	\$5	\$5
-----	-----	-----	-----

EXPENDITURES:

Other Debt Service Costs	\$0	\$0	\$0	\$0
--------------------------	-----	-----	-----	-----

TOTAL EXPENDITURES

\$0	\$0	\$0	\$0
-----	-----	-----	-----

OTHER FINANCING SOURCES (USES)

Transfer In (Out)	\$0	\$0	(\$14)	(\$14)
-------------------	-----	-----	--------	--------

TOTAL OTHER

\$0	\$0	(\$14)	(\$14)
-----	-----	--------	--------

EXCESS REVENUES (EXPENDITURES)

\$0		(\$9)	
-----	--	-------	--

FUND BALANCE - Beginning

\$0		\$9	
-----	--	-----	--

FUND BALANCE - Ending

\$0		\$0	
-----	--	-----	--

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2015-2

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

REVENUES:

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
Interest	\$0	\$0	\$14	\$14

TOTAL REVENUES

\$0	\$0	\$14	\$14
-----	-----	------	------

EXPENDITURES:

Other Debt Service Costs	\$0	\$0	\$0	\$0
--------------------------	-----	-----	-----	-----

TOTAL EXPENDITURES

\$0	\$0	\$0	\$0
-----	-----	-----	-----

OTHER FINANCING SOURCES (USES)

Transfer In (Out)	\$0	\$0	(\$33)	(\$33)
-------------------	-----	-----	--------	--------

TOTAL OTHER

\$0	\$0	(\$33)	(\$33)
-----	-----	--------	--------

EXCESS REVENUES (EXPENDITURES)

\$0		(\$19)	
-----	--	--------	--

FUND BALANCE - Beginning

\$0		\$19	
-----	--	------	--

FUND BALANCE - Ending

\$0		\$0	
-----	--	-----	--

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2015-3

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

REVENUES:

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
Interest	\$0	\$0	\$7	\$7

TOTAL REVENUES

\$0	\$0	\$7	\$7
-----	-----	-----	-----

EXPENDITURES:

Other Debt Service Costs	\$0	\$0	\$0	\$0
--------------------------	-----	-----	-----	-----

TOTAL EXPENDITURES

\$0	\$0	\$0	\$0
-----	-----	-----	-----

OTHER FINANCING SOURCES (USES)

Transfer In (Out)	\$0	\$0	(\$15)	(\$15)
-------------------	-----	-----	--------	--------

TOTAL OTHER

\$0	\$0	(\$15)	(\$15)
-----	-----	--------	--------

EXCESS REVENUES (EXPENDITURES)

\$0		(\$8)	
-----	--	-------	--

FUND BALANCE - Beginning

\$0		\$8	
-----	--	-----	--

FUND BALANCE - Ending

\$0		\$0	
-----	--	-----	--

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2021

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

REVENUES:

Special Assessments	\$1,116,155	\$620,711	\$620,711	\$0
Interest	\$100	\$50	\$44	(\$6)

TOTAL REVENUES

\$1,116,255	\$620,761	\$620,755	(\$6)
-------------	-----------	-----------	-------

EXPENDITURES:

Interest Expense 11/01	\$140,923	\$140,923	\$140,923	\$0
Principal Expense 05/01	\$425,000	\$0	\$0	\$0
Interest Expense 05/01	\$347,481	\$0	\$0	\$0

TOTAL EXPENDITURES

\$913,404	\$140,923	\$140,923	\$0
-----------	-----------	-----------	-----

EXCESS REVENUES (EXPENDITURES)

\$202,851	\$479,832
-----------	-----------

FUND BALANCE - Beginning

\$140,923	\$1,257,081
-----------	-------------

FUND BALANCE - Ending

\$343,774	\$1,736,913
-----------	-------------

Reunion East

COMMUNITY DEVELOPMENT DISTRICT

Capital Projects 2005

Statement of Revenues & Expenditures
For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
REVENUES:				
Interest	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES:				
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$0	
FUND BALANCE - Beginning	\$0		\$10	
FUND BALANCE - Ending	\$0		\$10	

Reunion East

COMMUNITY DEVELOPMENT DISTRICT

Capital Projects 2021

Statement of Revenues & Expenditures
For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
REVENUES:				
Interest	\$0	\$0	\$315	\$315
TOTAL REVENUES	\$0	\$0	\$315	\$315
EXPENDITURES:				
Capital Outlay	\$0	\$0	\$6,512	\$6,512
TOTAL EXPENDITURES	\$0	\$0	\$6,512	\$6,512
EXCESS REVENUES (EXPENDITURES)	\$0		(\$6,196)	
FUND BALANCE - Beginning	\$0		\$8,781,173	
FUND BALANCE - Ending	\$0		\$8,774,977	

Reunion East CDD

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues													
Special Assessments - Tax Roll	\$0	\$227,607	\$834,842	\$92,742	\$52,319	\$42,820	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250,330
Special Assessments - Direct	\$8,184	\$0	\$113,330	\$207,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$328,557
Interest	\$82	\$86	\$142	\$185	\$180	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$1,050
Rental Income	\$0	\$0	\$0	\$0	\$0	\$8,083	\$0	\$0	\$0	\$0	\$0	\$0	\$8,083
Total Revenues	\$8,266	\$227,694	\$948,314	\$300,032	\$52,499	\$51,277	\$0	\$0	\$0	\$0	\$0	\$0	\$1,588,081
Expenditures													
Administrative													
Supervisor Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000
FICA	\$77	\$77	\$77	\$77	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$459
Engineering	\$395	\$2,284	\$2,862	\$0	\$2,138	\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$8,007
Attorney	\$5,604	\$1,673	\$1,249	\$2,830	\$2,526	\$4,819	\$0	\$0	\$0	\$0	\$0	\$0	\$18,701
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Collection Agent	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Dissemination	\$833	\$833	\$833	\$833	\$833	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Property Appraiser Fee	\$0	\$0	\$0	\$0	\$0	\$799	\$0	\$0	\$0	\$0	\$0	\$0	\$799
Property Taxes	\$0	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$7,700	\$0	\$0	\$0	\$0	\$0	\$0	\$7,700
District Management Fees	\$3,690	\$3,690	\$3,690	\$3,690	\$3,690	\$3,690	\$0	\$0	\$0	\$0	\$0	\$0	\$22,137
Information Technology	\$117	\$117	\$117	\$117	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$700
Website Maintenance	\$67	\$67	\$67	\$67	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$400
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$20	\$22	\$8	\$46	\$30	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$161
Printing & Binding	\$138	\$156	\$191	\$87	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$590
Insurance	\$14,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,986
Legal Advertising	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$581
Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Office Supplies	\$16	\$16	\$15	\$16	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$66
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
	\$32,698	\$9,977	\$10,109	\$8,761	\$10,496	\$20,101	\$0	\$0	\$0	\$0	\$0	\$0	\$92,142

**Reunion East CDD
Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Maintenance													
Field Management	\$3,128	\$3,128	\$3,128	\$3,128	\$3,128	\$3,128	\$0	\$0	\$0	\$0	\$0	\$0	\$18,769
Management Services Agreement	\$2,153	\$2,153	\$2,153	\$2,153	\$2,153	\$2,153	\$0	\$0	\$0	\$0	\$0	\$0	\$12,919
Facility Lease Agreement	\$1,805	\$1,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,610
Telephone	\$621	\$619	\$619	\$619	\$549	\$668	\$0	\$0	\$0	\$0	\$0	\$0	\$3,697
Electric	\$26,675	\$23,843	\$15,788	\$27,477	\$29,507	\$20,476	\$0	\$0	\$0	\$0	\$0	\$0	\$143,765
Water & Sewer	\$2,959	\$2,161	\$2,480	\$2,846	\$1,640	\$4,025	\$0	\$0	\$0	\$0	\$0	\$0	\$16,111
Gas	\$1,060	\$1,702	\$3,042	\$4,530	\$4,476	\$5,960	\$0	\$0	\$0	\$0	\$0	\$0	\$20,769
Pool & Fountain Maintenance	\$16,252	\$9,406	\$9,157	\$8,397	\$7,111	\$7,445	\$0	\$0	\$0	\$0	\$0	\$0	\$57,767
Environmental	\$793	\$138	\$345	\$446	\$1,068	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$3,236
Property Insurance	\$32,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,692
Irrigation	\$736	\$0	\$0	\$612	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,463
Landscape Contract	\$34,605	\$68,297	\$48,047	\$34,605	\$34,605	\$43,922	\$0	\$0	\$0	\$0	\$0	\$0	\$264,083
Landscape Contingency	\$0	\$0	\$0	\$0	\$1,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,307
Gatehouse and Gatehouse Expenses	\$4,490	\$1,322	\$2,530	\$1,036	\$1,659	\$938	\$0	\$0	\$0	\$0	\$0	\$0	\$11,974
Roadways/Sidewalks	\$0	\$3,821	\$0	\$0	\$3,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,068
Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSA Building Repairs	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
Pressure Washing	\$0	\$6,185	\$6,243	\$3,551	\$742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,722
Repairs & Maintenance	\$0	\$2,491	\$0	\$530	\$0	\$1,590	\$0	\$0	\$0	\$0	\$0	\$0	\$4,611
Signage	\$0	\$98	\$0	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$321
Security	\$6,183	\$6,183	\$6,183	\$6,183	\$6,183	\$6,183	\$0	\$0	\$0	\$0	\$0	\$0	\$37,100
Parking Violation Tags	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seven Eagles													
Electric	\$1,443	\$208	\$291	\$1,019	\$228	\$991	\$0	\$0	\$0	\$0	\$0	\$0	\$4,180
Water & Sewer	\$336	\$387	\$324	\$403	\$356	\$328	\$0	\$0	\$0	\$0	\$0	\$0	\$2,135
Gas	\$294	\$267	\$416	\$1,413	\$1,220	\$1,606	\$0	\$0	\$0	\$0	\$0	\$0	\$5,216
Telephone/Emergency Pool Phone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contract Cleaning	\$2,773	\$2,701	\$2,701	\$2,773	\$2,557	\$2,773	\$0	\$0	\$0	\$0	\$0	\$0	\$16,280
Landscape Contract	\$533	\$2,053	\$1,129	\$533	\$533	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$5,530
Landscape Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pool Maintenance	\$2,013	\$2,566	\$2,883	\$1,849	\$2,507	\$3,941	\$0	\$0	\$0	\$0	\$0	\$0	\$15,758
Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fitness Center Repairs & Maintenance	\$0	\$133	\$0	\$0	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$649	\$0	\$0	\$408	\$0	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$1,190
Maintenance-Direct													
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	\$267,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267,764
	\$142,195	\$141,666	\$375,225	\$104,733	\$105,037	\$107,456	\$0	\$0	\$0	\$0	\$0	\$0	\$976,311
Total Expenditures	\$174,892	\$151,643	\$385,334	\$113,495	\$115,533	\$127,557	\$0	\$0	\$0	\$0	\$0	\$0	\$1,068,453
Excess Revenues (Expenditures)	(\$166,626)	\$76,050	\$562,980	\$186,537	(\$63,033)	(\$76,280)	\$0	\$0	\$0	\$0	\$0	\$0	\$519,628

Reunion East
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT

SERIES 2015A, SPECIAL ASSESSMENT REFUNDING BONDS		
INTEREST RATES:	4.000%, 5.000%, 5.000%	
MATURITY DATE:	5/1/2033	
RESERVE FUND REQUIREMENT	\$175,000	
RESERVE FUND BALANCE	\$175,000	
BONDS OUTSTANDING - 09/30/20		\$24,585,000
LESS: SPECIAL CALL 11/1/20		(\$5,000)
LESS: PRINCIPAL PAYMENT 05/1/21		(\$1,375,000)
CURRENT BONDS OUTSTANDING		\$23,205,000

SERIES 2021, SPECIAL ASSESSMENT BONDS		
INTEREST RATES:	2.400%, 2.850%, 3.150%, 4.000%	
MATURITY DATE:	5/1/2051	
RESERVE FUND REQUIREMENT	\$1,116,155	
RESERVE FUND BALANCE	\$1,116,155	
BONDS OUTSTANDING - 8/18/21		\$20,355,000
CURRENT BONDS OUTSTANDING		\$20,355,000

Ehof II - Spectrum LLC \$884,352.00 \$185,307.00 \$699,045.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2021
1/4/22	11/1/21	WIRE	\$ 442,176.00	\$ 442,176.00	\$ 92,653.00	\$ 349,523.00
1/4/2022 & 4/1/22	2/1/22	WIRE	\$ 221,088.00	\$ 221,088.00	\$ 46,327.00	\$ 174,761.00
	5/1/22		\$ 221,088.00	\$ -	\$ -	\$ -
			\$ 884,352.00	\$ 663,264.00	\$ 138,980.00	\$ 524,284.00

Ehof II - Spectrum LLC \$339,052.00 \$100,207.00 \$238,845.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2021
1/4/22	11/1/21	WIRE	\$ 169,526.00	\$ 169,526.00	\$ 50,103.00	\$ 119,423.00
4/1/2022 & 4/6/22	2/1/22	WIRE	\$ 84,763.00	\$ 84,763.23	\$ 25,052.23	\$ 59,711.00
	5/1/22		\$ 84,763.00	\$ -	\$ -	\$ -
			\$ 339,052.00	\$ 254,289.23	\$ 75,155.23	\$ 179,134.00

EHOF Acquisitions II, LLC \$10,473.00 \$10,473.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
6/15/21 & 8/5/21	11/1/21	Various	\$ 5,237.00	\$ 5,237.00	\$ 5,237.00
6/15/21 & 8/5/21	2/1/22	Various	\$ 2,618.00	\$ 2,618.00	\$ 2,618.00
6/15/21, 8/5/21, 1/4/22	5/1/22	Various	\$ 2,618.00	\$ 2,618.00	\$ 2,618.00
			\$ 10,473.00	\$ 10,473.00	\$ 10,473.00

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

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
12/22/21	11/1/21	1001391927	\$ 113,330.00	\$ 113,330.00	\$ 113,330.00
1/31/22	2/1/22	1001397315	\$ 56,665.00	\$ 56,665.00	\$ 56,665.00
5/2/22	5/1/22	1001407991	\$ 56,665.00	\$ 56,665.00	\$ 56,665.00
			\$ 226,660.00	\$ 226,660.00	\$ 226,660.00

Orlando Reunion Development LLC \$2,385.00 \$2,385.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
1/11/22	11/1/21	137400	\$ 1,193.00	\$ 1,193.00	\$ 1,193.00
1/18/22	2/1/22	137422	\$ 596.00	\$ 596.00	\$ 596.00
1/18/22	5/1/22	137422	\$ 596.00	\$ 596.00	\$ 596.00
			\$ 2,385.00	\$ 2,385.00	\$ 2,385.00

8095 Osceola Polk LLC \$9,816.00 \$9,816.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
	11/1/21		\$ 4,908.00	\$ -	\$ -
	2/1/22		\$ 2,454.00	\$ -	\$ -
	5/1/22		\$ 2,454.00	\$ -	\$ -
			\$ 9,816.00	\$ -	\$ -

Sim Garden LLC \$11,735.00 \$11,735.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
4/6/22	11/1/21	105	\$ 5,867.00	\$ 5,867.00	\$ 5,867.00
4/6/22	2/1/22	105	\$ 2,934.00	\$ 2,934.00	\$ 2,934.00
4/11/22	5/1/22	108	\$ 2,934.00	\$ 2,934.00	\$ 2,934.00
			\$ 11,735.00	\$ 11,735.00	\$ 11,735.00

Reunion Village Shops LLC \$11,187.00 \$11,187.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
4/1/22	11/1/21	5480	\$ 5,593.00	\$ 5,593.00	\$ 5,593.00
4/1/22	2/1/22	5480	\$ 2,797.00	\$ 2,797.00	\$ 2,797.00
	5/1/22		\$ 2,797.00	\$ -	\$ -
			\$ 11,187.00	\$ 8,390.00	\$ 8,390.00

SUMMARY		
	GENERAL FUND	DEBT SERVICE SERIES 2021
TOTAL DIRECT BILLED	\$557,770.00	\$937,890.00
TOTAL RECEIVED	\$ 473,778.23	\$ 703,418.00
VARIANCE	\$ (83,991.77)	\$ (234,472.00)

SECTION 4

District
Reunion EastDistrict
Reunion East

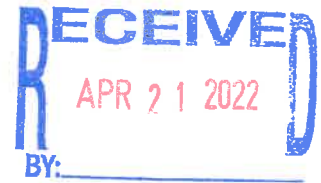
SECTION 5

*This item will be provided under
separate cover*

SECTION 6



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS



April 19, 2022

Ms. Monica Virgen
Recording Secretary
Reunion East Community Development District
219 E. Livingston St.
Orlando, FL 32801

RE: Reunion East Community Development District – Registered Voters

Dear Ms. Virgen:

Thank you for your letter of April 15, 2022, requesting confirmation of the number of registered voters within the Reunion East Community Development District as of April 15, 2022.

The number of registered voters within the Reunion East CDD is 716 as of April 15, 2022.

If I can be of further assistance, please contact me at 407.742.6000.

Respectfully yours,

A handwritten signature in blue ink that reads "My Arrington".

Mary Jane Arrington
Supervisor of Elections



SECTION D

SECTION 2

DRAFT MAY 2022
Reunion East and West
Community Development Districts
Parking Enforcement Guidelines

Reunion East Community Development District Adopted Parking and Towing Rules December 19, 2019 and Amended and Restated November 11, 2021. Reunion West Community Development District (collectively with Reunion East Community Development District the “Districts”) Adopted Parking and Towing Rules August 13, 2020 and Amended and Restated April 8, 2021. The Parking Rules prohibit on-street parking on certain roads or portions of roads within the Districts. The Districts have the ability to place parking warnings on vehicles and to have vehicles towed at the owner’s expense. No Parking areas are marked with No Parking signs.

For all Districts’ roadways, vehicles should not park to block mailboxes/mailbox kiosks, nor park blocking driveways, nor park blocking sidewalks, nor park on most culs de sac. Districts’ Parking Rules allow for towing of disabled vehicles, illegal vehicles, or vehicles that are unsafely parked on the street.

The Districts’ Parking Rules apply to commercial vehicles. Vendors and contractors are allowed to temporarily park in No Parking zones for deliveries or when it is essential to the provision of services. Unless essential, commercial vehicles are not allowed to park in No Parking zones for extended periods of time. Security officers will use their discretion to determine what is temporary and essential based on the trade and the circumstances.

The Districts have entered in to an amended security agreement with Reunion Master Association. Reunion Master Association has been charged with enforcement of the parking regulations per the District’s Parking and Towing Rules. Reunion West Community Development District has also entered into an amended security agreement with Reunion West Property Owners Association (executed amendment pending April 22, 2022) to enforce Parking Rules. Thus, Reunion Master Association and Reunion West Property Owners Association should be familiar with the Amended and Restated Parking Rules and Parking Maps in their entirety. The Associations will provide a roving security patrol officer to enforce all parking restrictions. This is to include: communicating with owners/drivers of improperly parked vehicles, placing a warning on the offending vehicle and logging all vehicle information, to include make, model, color, location and tag number. The District is authorized to have vehicles towed, at the owner’s expense, that are in violation of the District’s parking restrictions.

Property Management companies operating in Reunion are encouraged to make tenants aware of the Districts’ Parking Rules. Ideally, a prominent notice should be placed in the rental property explaining the consequences of illegal parking in that improperly parked vehicles are subject to being towed.

These guidelines are provided to ensure certain procedures, including those implemented for safety purposes, are followed for enforcing parking restrictions at the Districts.

Reunion Security Operating Guidelines:

Security officers will patrol the Districts’ roads and Districts’ sidewalks within the community. During this patrol the security officer will identify vehicles in violation of the Districts’ Parking Rules such as parking in a No Parking zone or parking/blocking the sidewalk.

The security officer will then log all improperly parked vehicles with tag number, make, model, color and address of the vehicle.

Once this vehicle has been logged, the security officer will then issue a colored warning/citation and attempt to inform the driver/owner of the vehicle that they are in violation of the Districts' parking restrictions and the vehicle must be moved.

The owner must then comply by moving their vehicle from the prohibited area.

Within a reasonable period of time but no more than three hours, if the vehicle has not been moved, a different colored warning/citation may be issued indicating the vehicle is subject to being towed.

Once the security officer has issued the proper warnings, attempted to inform the driver/owner, and logged the appropriate vehicle information, the security officer can then call the towing agent for the District. Security will use its discretion in determining what is a reasonable period of time to further enforce Parking Rules with towing. Vehicles that are improperly parked in an unsafe manner are subject to being immediately towed. In cases when an owner of a vehicle cannot be reached, after issuing the proper warning, and logging the appropriate vehicle information, the security officer can then call the towing agent for the District. The security officer will then meet the towing company at the address of the illegally parked vehicle to ensure that the proper vehicle is being towed.

In all cases, the length of time from the first warning being issued to security officers contacting the towing company should be four hours or less.

Reunion Security will then send this information regarding the towed vehicle to the District Office via electronic mail to tadams@gmscfl.com

When needed, traffic and parking matters can be referred to Osceola County Sheriff's Office for appropriate law enforcement response.

Revised for Board of Supervisors review 05.12.2022

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

CHAPTER V

PARKING AND TOWING RULES

Parking and Towing Rules adopted December 19, 2019 by Resolution 2020-04
Revised as of November 11, 2021 by Resolution 2022-03

- 5.0 Parking and Towing. The rules and regulations of this Chapter V are hereby adopted by the Reunion East Community Development District (the "District") and shall be referred to as the "District Parking and Towing Rules"
- 5.1 Applicability. The District Parking and Towing Rules shall be applicable on, over, or within those (a) designated paved parking or stalls owned by or dedicated to the District (the "Parking Areas"), (b) District right-of-way, including but not limited to the roads, streets, thoroughfares, swales, and sidewalks owned by or dedicated to the District or which the District is responsible for maintaining (the "District Right-of-Way"), as generally depicted on the parking and towing maps shown in Appendix 5.0 (the "**Parking and Towing Maps – Revised November 11, 2021**"), which is attached to these Rules and is specifically made a part hereof, as well as (c) any other property owned by or which the District is responsible for maintaining. For purposes of these District Parking and Towing Rules, "vehicle" shall include any self-propelled vehicle or motorized means of transport.
- 5.2 District Parking Lots or Areas. Non-commercial vehicles not otherwise prohibited from parking on District Right-of-Way or Parking Areas are permitted to park within designated District parking lots or parking areas, which includes the Heritage Crossing Clubhouse parking lot and Parking Areas throughout the community on District property. Parking within the Heritage Crossing Clubhouse parking lot shall be on a first come, first served basis for individuals utilizing the Heritage Crossing Clubhouse during Heritage Crossing Clubhouse operating hours. No trailers shall be parked in the Heritage Crossing Clubhouse parking lot or any of the defined Parking Areas of the District. Should the trailer be attached or hooked up to a vehicle and parked in violation of these Rules, the trailer and the vehicle are each subject to towing.
- 5.3 On-Street Parking.
- 5.3.1 On-street parking in the District is limited to one designated side of the street in those areas as marked in the District **Parking and Towing Maps – Revised November 11, 2021**, attached hereto as Appendix 5.0, parking in the non-designated side of the street shall be prohibited, in addition the following prohibitions apply through the District:

(a) Guests and visitors shall follow all parking rules and regulations, including those of Osceola County and the State of Florida. The Board of Supervisors may grant temporary exceptions when it deems appropriate.

(b) Commercial vehicles (which for purposes of this provision are defined as vehicles not designed and used for normal personal/family transportation, vehicles with work racks, tool racks and/or visible equipment, and/or vehicles bearing lettering, graphics, contact information, logos, advertising and/or any other commercial insignia), limousines, lawn maintenance vehicles, construction vehicles, trailers of any kind, vehicles for hire, or vehicles used in business of or for the purpose of transporting goods, equipment, passengers and the like, or any trucks or vans which are larger than one ton, or any dual-wheel trucks shall not be parked on, over, or within the District Right-of-Way or any District parking lots or Parking Areas, except during the period of delivery or the provision of services to the adjacent residential unit(s). Such vehicles temporarily parked in accordance with this section shall be fully parked on a paved surface designed for parking or vehicular travel. No portion of the vehicle shall be parked on, over, or within a landscaped or grassed surface of the District, including but not limited to the swale.

(c) Recreational vehicles, including campers, mobile homes and motor homes, regardless of size, all-terrain vehicles (ATVs or ATCs), go-carts, motorcycles, mini- motorcycles, mopeds, unregistered vehicles, boats, and trailers of any type, are prohibited at all times from parking or being parked on, over, or within any portion of the District Right-of-Way or District parking lots or Parking Areas; however, recreational vehicles may be temporarily parked in said areas for no more than eight (8) hours for the purposes of loading and unloading only.

(d) Golf carts are prohibited at all times from parking or being parked on, over, or within any portion of the District Right-of-Way or District parking lots or Parking Areas. Golf carts being utilized at the time for the purposes of maintenance of properties within the boundaries of the District and which are owned and operated by the District, a homeowners or property owners' association, or an agent thereof, are exempt from this provision between the hours of 6:00A.M. and 8:00P.M. of the same day.

(e) Individuals working in the District may park within the areas actively under construction in the District as specifically permitted by the District Manager or his/her designee.

5.3.2 No portion of any vehicle shall be parked on the District Right-of-Way for any period of time within twenty (20') feet of any District mailbox kiosk within the District, unless parked within a designated District parking stall in accordance with Section 5.2 above. No portion of any vehicle shall be parked on the District Right-of-Way in a manner that blocks access to any mailboxes.

5.3.3 No vehicle bearing a "For Sale" or similar sign shall be parked on, over, or within the District Right-of-Way or any District parking lots or Parking Areas.

5.3.4 Vehicles temporarily parked in accordance with Section 5.3.1 above shall not park in any manner which has the effect of disrupting the normal flow of traffic, which would block the ingress or egress of trucks, public service vehicles, and emergency vehicles, which would require other vehicles to leave the paved surface of the District Rights-of-Way to pass, or which would result in a vehicle being parked in a portion of more than one parking stall of a District Parking Areas. In addition, vehicles temporarily parked in accordance with Section 5.3.1 above:

- (a) Shall not park facing the wrong direction on the street.
- (b) Shall not park in any manner that blocks access to a driveway.
- (c) Shall not park in any manner that blocks a sidewalk.
- (d) Shall not park with tires on the grass, as this may cause damage to the District's irrigation.
- (e) Shall not park within thirty (30') feet of the approach to a stop sign.

5.3.5 Any vehicle that cannot operate on its own power is prohibited from being parked on, over, or within the District Right-of-Way or any District parking lots or Parking Areas, and shall immediately be removed.

5.3.6 No vehicle bearing an expired registration, missing license plate, or a license plate that fails to match the vehicle registration shall be parked on, over, or within the District Rights-of-Way or any District parking lots or Parking Areas.

5.3.7 It is a violation of the District Parking and Towing Rules for a vehicle otherwise lawfully parked on, over, or within the District Rights-of-Way or any District parking lots or Parking Areas to be covered or partially covered with a tarpaulin or other type of vehicle cover. No vehicle parked on, over, or within the District Rights-of-Way or any District parking lots or Parking Areas shall be used as a domicile or residence either temporarily or permanently.

5.4 Parking in Other Areas of the District. Parking of any vehicle or trailer, including but not limited to those referenced in Section 5.3.1 above, is strictly prohibited on or within all non-paved District property, including but not limited to, landscaped or grassed areas within or adjacent to any District Right-of-Way. This prohibition shall remain in effect twenty-four (24) hours per day, seven (7) days per week.

5.5 Enforcement

5.5.1 Towing. Any vehicle parked in violation of the District Parking and Towing Rules may be towed at the vehicle owner's expense by a towing contractor approved by the District Board of Supervisors pursuant to Section 715.07, *Florida Statutes*. Vehicles Nothing herein shall be interpreted to prevent the District from issuing warnings or from implementing an administrative grace period.

5.5.2 Suspension and Termination of Privileges. A resident's privileges at any or all District Amenity Facilities may be subject to various lengths of suspension or termination by the Board of Supervisors due to violations of these rules.

5.6 Suspension of Rules. The enforcement of the District Parking and Towing Rules may be suspended in whole or in part for specified periods of time, as determined by resolution of the Board of Supervisors of the District. In addition, the enforcement of the District Parking and Towing Rules may be suspended during emergency situations at the discretion of the District Manager.

5.7 Damage to District Property. Should the parking of any vehicle on, over, or within the District Rights-of-Way, District parking lots or Parking Areas, or District Property, or any portion thereof, even if on a temporary basis, cause damage to District infrastructure, landscaping or other improvement, the owner and driver of the vehicle causing such damage shall be responsible to fully reimburse the District to repair or replace such improvement. Damage includes, but is not limited to, staining caused by fluid leaking onto District parking areas. The decision on whether to repair or replace a damaged improvement shall be at the discretion of the District.

5.8 Vehicle Repairs. No vehicle maintenance or repair shall be performed on, over, or within any portion of the District Rights-of-Way, District parking lots or Parking Areas, or District property. No vehicles shall be stored, even temporarily, on blocks on, within, or over the District Rights-of-Way, District parking lots or Parking Areas, or District Property.

5.9 Other Traffic and Parking Regulations. Nothing in these District Parking and Towing Rules shall prohibit local law enforcement from enforcing the laws that are a part of the State Uniform Traffic Control Law, Chapter 316, *Florida Statutes*, or any other local or state law, rule or ordinance pertaining to vehicular traffic or parking enforcement.

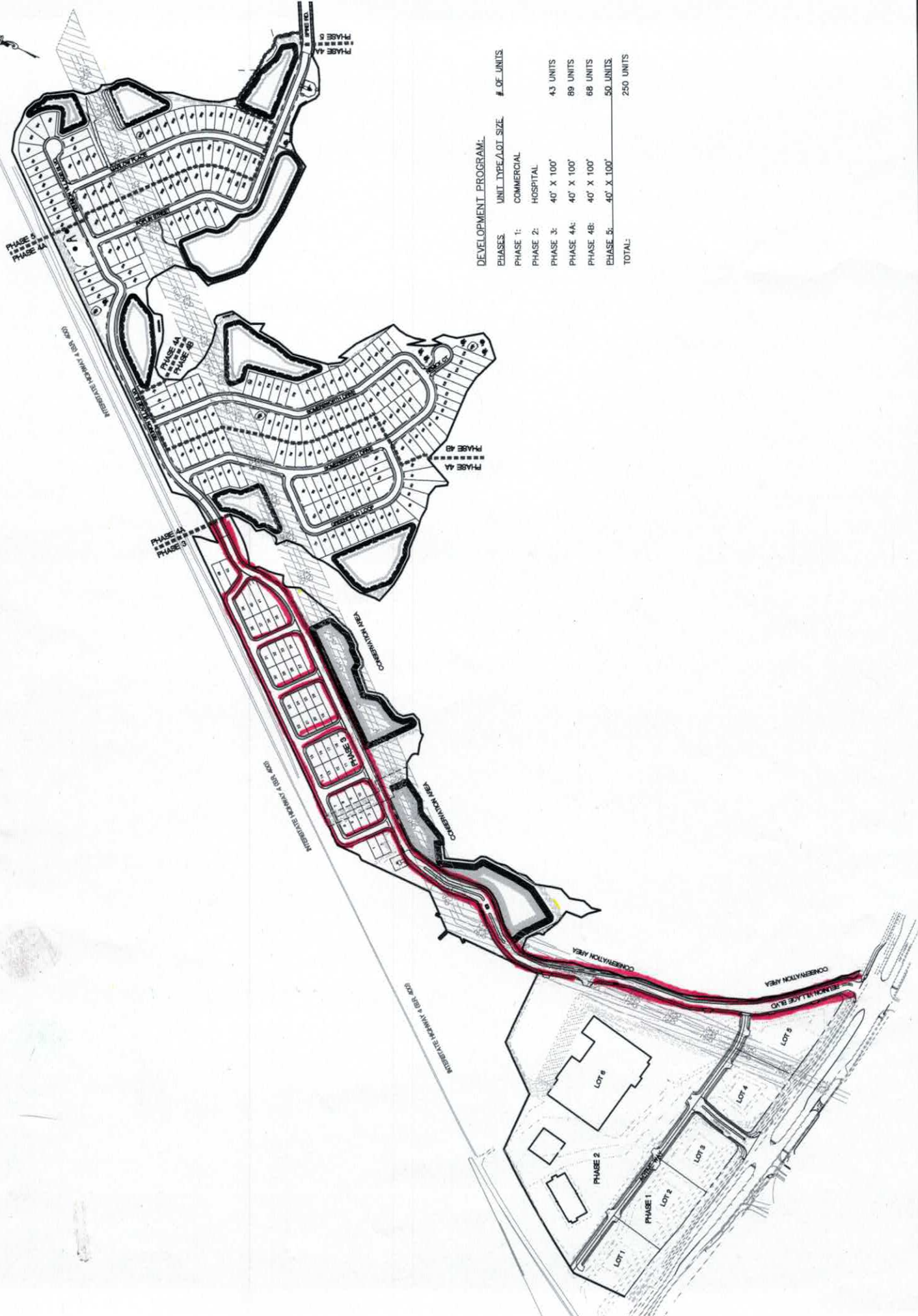
Effective Date: November 11, 2021

Appendix 5.0

District Parking and Towing Maps – Revised November 11, 2021

[ATTACHED ON FOLLOWING PAGE(S)]

GRAPHIC SCALE



DEVELOPMENT PROGRAM:

PHASES	UNIT TYPE/LOT SIZE	# OF UNITS
PHASE 1:	COMMERCIAL	
PHASE 2:	HOSPITAL	
PHASE 3:	40' X 100'	43 UNITS
PHASE 4A:	40' X 100'	89 UNITS
PHASE 4B:	40' X 100'	68 UNITS
PHASE 5:	40' X 100'	50 UNITS
TOTAL:		250 UNITS

NO PARKING
PARKING

C = 186.88'
• 10074.00'
NGENT = 93.44'
ETA = 103.46'
• NO406'56"E
ORD = 186.87'
• NO438'50"E

RC = 273.32'
• 11385.00'
NGENT = 136.66'
ELTA = 122.32'
B = NO349'58"E
MORD = 273.31'
B = NO308'42"E

OF BEGINNING

SECTION LINE

100' RESERVED RIGHT OF WAY
PER DEED BOOK 104, PG 215

130' RIGHT OF WAY

2450.4'

NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E

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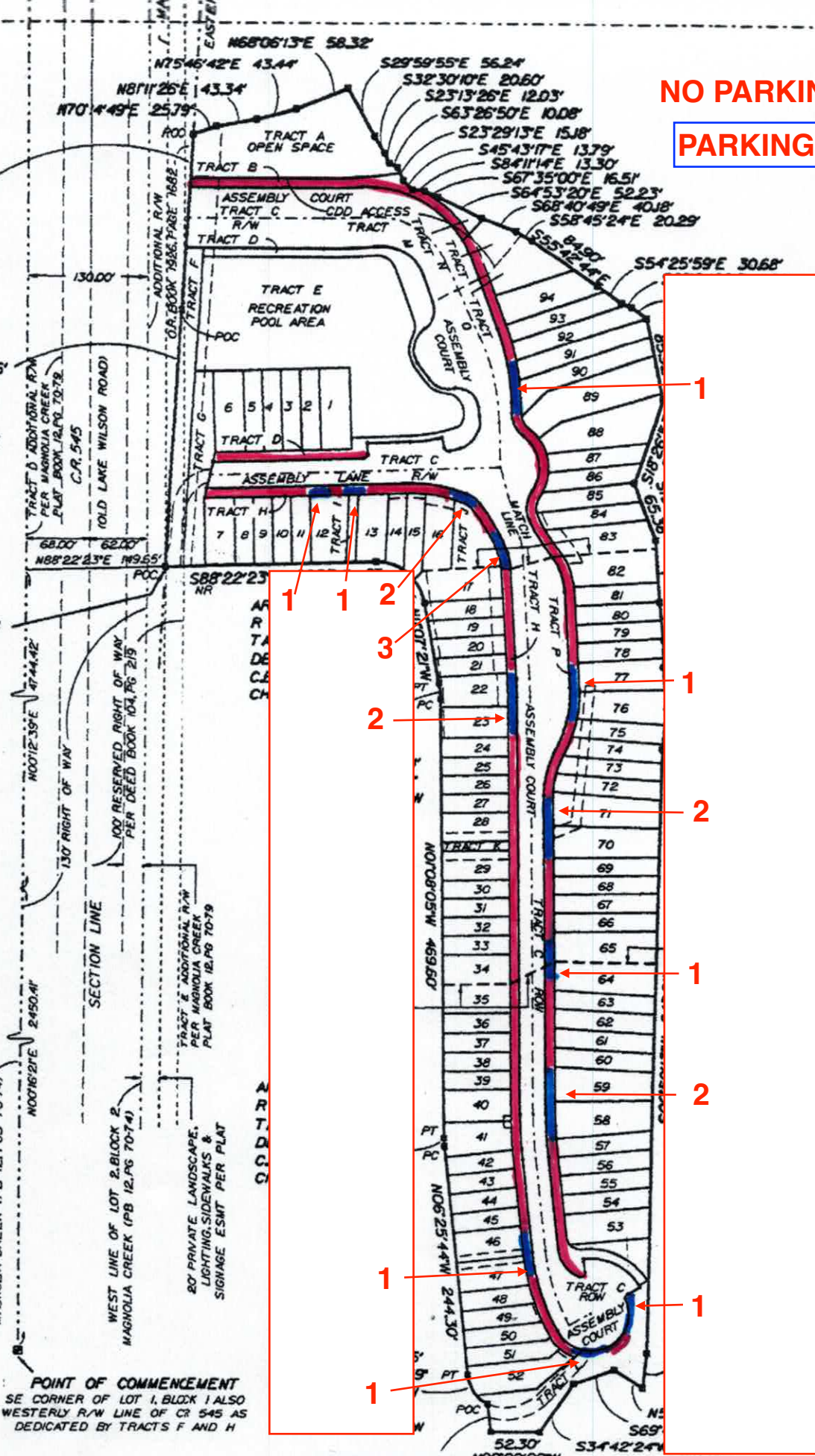
NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E

NO076'21"E



MAGNOLIA CREEK
PLAT BOOK 12, PAGES 70-79,
LOT 2, BLOCK 2

10'
92'
94'
176'
439'

POINT OF COMMENCEMENT
SE CORNER OF LOT 1, BLOCK 1 ALSO
WESTERLY R/W LINE OF CR 545 AS
DEDICATED BY TRACTS F AND H

N06°25'44\"W 31.43' N90°00'00\"W

MAGNOLIA CREEK