

*Reunion East Community
Development District*

Agenda

March 9, 2023

AGENDA

Reunion East

Community Development District

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

March 2, 2023

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, March 9, 2023 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 February 9, 2023 Meeting
4. Review and Acceptance of Draft Fiscal Year 2022 Audit Report
5. Consideration of License Agreement with Clear Channel Communications
6. Consideration of Revised Special Events Policy
7. Consideration of Resolution 2023-04 Relating to the Declaration of Intent to Accept Dedications on the Plat Entitled "Spectrum at Reunion Phase 2"
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. Replacement and Maintenance Plan
 - D. Security Report
 - i. Review of Reunion Security Procedures for Issuing Amenity Access Cards
9. Other Business
 - A. Annual Review of Insured Property
10. Supervisor's Requests

11. Next Meeting Date April 13, 2023

12. Adjournment

Sincerely,

Tricia L. Adams

Tricia L. 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, February 9, 2023 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 were:

Mark Greenstein	Chairman
Steven Goldstein	Vice Chairman
Trudy Hobbs	Assistant Secretary
John Dryburgh	Assistant Secretary
June Wispelwey	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Kristen Trucco	District Counsel
Steve Boyd (<i>via Zoom</i>)	District Engineer
Alan Scheerer	Field Manager
Victor Vargas	Reunion Security
Garrett Huegel	Yellowstone Landscape
Pete Whitman	Yellowstone Landscape
Residents	

The following is a summary of the discussions and actions taken at the February 9, 2023 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 1:03 p.m. and called the roll. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams opened the public comment period. Residents were asked to state their name and limit their comments to three minutes. Mr. Dan Talmidge of 7625 Heritage Crossing, Unit 101, asked if the Board and management were speaking with the Project Managers for the Old

Lake Wilson Road Improvement Project regarding noise and pollution abatement for Heritage Crossing. He was appreciative of the improvements to the aesthetics of the community with tree trimming and mulch. Mr. Stanley Stewart of 1112 Sunset View Circle noticed that street lights were out and asked if Spectrum was part of the CDD and if they would be using the same facilities and vice versa. There being no further comments, Ms. Adams closed the public comment period.

THIRD ORDER OF BUSINESS

Approval of Minutes of the January 12, 2023 Meeting

Ms. Adams presented the minutes from January 12, 2023 meeting, which were included in the agenda package and reviewed by District management staff and District Counsel. There were no comments or corrections.

On MOTION by Mr. Dryburgh seconded by Mr. Greenstein with all in favor the Minutes of the January 12, 2023 Meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Public Hearing for Rule Amendment

A. Open Public Hearing

Ms. Adams stated that the purpose of the public hearing was for amending and restating the rules related to the use of the amenity facilities.

On MOTION by Ms. Hobbs seconded by Mr. Goldstein with all in favor the public hearing on the rule amendment was opened.

Ms. Adams explained that this item was brought to the Board's attention due to reciprocal use opportunities for residents who lived in Reunion East and Reunion West CDDs to use each other's amenities. The Amenity Policies now include the playground at Grand Traverse and outdoor fitness center in Reunion West. A draft of the policy document was provided in the agenda package. It was reviewed by the Board during previous meetings and final comments were provided, which were reviewed by District management and District Counsel. Resolution 2023-03 memorialized the amending and restating of amenity policies. There were no substantive changes since Board review last month.

B. Public Comment

There were no public comments.

C. Consideration of Resolution 2023-03 Amending Rules Relating to Use of Amenity Facilities

Ms. Adams presented Resolution 2023-03 Amending the Rules Relating to Use of the Amenity Facilities, which was included in the agenda package. Mr. Dryburgh voiced concern that the Rule had no duration on the rental period and that homeowners were providing access cards to anyone. Mr. Vargas pointed out that a homeowner could get as many access cards as they wanted. Ms. Wispelwey asked if the cards expired. Mr. Dryburgh confirmed that they expired annually. Ms. Wispelwey questioned whether there was a way to limit the 12-month duration. Mr. Vargas recalled that it was for 12 months to control the number of cards. Ms. Trucco stated under *"Definitions,"* a renter was, *"Any tenant residing in a Property Owner's home pursuant to a valid rental or lease agreement,"* which was sufficient, but whether they could have it expire sooner than 12 months could be worked out with the provider. Ms. Hobbs believed that there was certain element they did not have any control over because they were a homeowner. Ms. Trucco mentioned the option of having an attendant in front of each amenity to verify whether a guest that was registered with Security. Mr. Dryburgh was not looking for control but wanted documentation.

Mr. Greenstein pointed out that it was a policy document that would be adopted and not a procedure document. The policy document did not have to address procedural aspects. Security implemented a one-year renewal so that cards were deactivated at the end of the year, which forced everyone who needed access cards to get their cards reissued. It was difficult to distinguish between a renter or short-term situation and a guest and they must use a certain reasonableness. Mr. Dryburgh indicated that he was using the document as a mechanism for discussing the procedural aspects and was comfortable with the policy as long as security was comfortable. Mr. Greenstein felt that they tried to create a system that only allowed authorized owners access and proposed working on the procedural document separately and consider the re-activation period. Ms. Trucco suggested that both Boards discuss at future meetings but could amend it to require a one-year lease. Mr. Goldstein proposed having full-time homeowners access cards for one year and renters for three months. Mr. Dryburgh was in favor of discussing the procedures next month. Mr. Greenstein thanked Mr. Dryburgh for bringing up this issue.

On MOTION by Mr. Greenstein seconded by Mr. Goldstein with all in favor Resolution 2023-03 Amending the Rules Relating to Use of the Amenity Facilities was approved.

D. Close Public Hearing

On MOTION by Mr. Dryburgh seconded by Mr. Goldstein with all in favor the public hearing on the rule amendment was closed.

FIFTH ORDER OF BUSINESS

Consideration of Proposal for Street Sweeping

Ms. Adams presented a proposal from Sweeping Corp. of Florida for street sweeping, which was included in the agenda package. The Board requested this proposal following the recent hurricanes and road construction which left debris in the streets. The sweeping proposal presented last month did not include Reunion Village. The street sweeping would be performed on an as needed basis at the direction of the Field Operations Manager. Mr. Scheerer stated under “*Special Instructions/Comments*,” the cost was \$1,650 per sweep, a \$250 disposal fee per can and \$300 for Phases 1 through 3. Once all of the construction was completed in Phases 4 and 5, there would be an additional cost of \$1,000. Mr. Dryburgh felt that \$1,300 for Reunion Village seemed high. Mr. Scheerer disagreed as there were many roads in Phases 4 and 5. Mr. Dryburgh questioned how many times they would probably need this service. Mr. Scheerer indicated that most of his street sweeping contracts were monthly, but this Board intended for it to be on an as needed basis. Mr. Greenstein pointed out that it was a long time since they used a street sweeper on CDD roads, which was why they agreed to an as needed approach. The most vulnerable areas were construction areas and he had a meeting last week to try to reiterate the need for the maintenance of silt fences. Mr. Dryburgh agreed with having street sweeping once every quarter to save money.

On MOTION by Mr. Goldstein seconded by Ms. Hobbs with all in favor the proposal with Sweeping Corp. of Florida for street sweeping in the amount of \$1,650 with a \$250 disposal fee per event was approved, subject to District Counsel preparing an agreement that had all legal provisions in favor of the District.

SIXTH ORDER OF BUSINESS

Review of Special Events Policies

Ms. Adams recalled that the Board approved a Special Events Policy for different areas of Reunion East that were desirable to be used for private rentals from time to time. A list of locations to be rented were included in the policy. An area in Linear Park was used frequently for weddings, while the Seven Eagles pool area was rented by Reunion Resort for conventions and business clients. The District benefited from the rental fee of \$1,000 to offset the expense of maintaining the facility. The policy was being presented because when the Seven Eagles pool area was rented, it was for a non-exclusive use of the facility, meaning patrons of the District could still access the Seven Eagles Fitness Center, the condo association could still access the mail kiosk and the pool was open for any patrons of the District. It was suggested that the Board take a closer look at the Amenity Policy as it made sense to allow for access to the Fitness Centers and mail kiosk room, but the bocce court and pool should be for private use only during the rental, due to the bathing traffic back and forth when renters were hosting events at Seven Eagles.

Mr. Goldstein suggested offering two prices: the existing price for it to be open and \$1,500 for Reunion Resort. Mr. Dryburgh preferred charging \$2,000 as they had to cover a great deal of expenses and Reunion Resort benefitting from the rental. Mr. Greenstein felt that they should not be charging more than the actual cost of the space as it should be a pass through. Ms. Adams explained that Reunion Resort benefitted from food and beverage sales from catering. The Board had the ability to change the policies at any duly noticed public meeting; however, if the Board wanted to change the rates, a rule hearing was required, which required a 28- and 29-day notice. If the Board direction was for staff to provide a revised fee schedule, a rulemaking hearing would be scheduled for the April meeting. Ms. Hobbs questioned when the policy was last changed. Ms. Adams recalled October 14, 2021. Ms. Hobbs suggested having a cost-of-living increase. Ms. Adams recommended that if the Board sets a rate at the rule hearing they set a cap, but it could be spread out for several years and for each budget year have a different fee schedule with an inflationary index increase associated with it.

Mr. Greenstein stated that this item was on the agenda because the Board received complaints about disruptions because there no posting was on the gate or website indicating that the facility was not available and voiced concern with the implication that it was for a private use. Mr. Dryburgh questioned whether there was an attendant stopping people from coming into the facility unless they were attending the event. Ms. Adams pointed out that the event was staffed,

but they were allowing Patrons to access to the pool, Fitness Centers and mailrooms. Mr. Greenstein felt that if they were renting the pool and paying the fee, they should have control over that space because most of the events were occurring late in the day or evening and preferred having an exclusive use rental. When there was a Management Services Agreement (MSA) with Kingwood, Reunion controlled access and posted notices for temporary closures; however, there was no longer an MSA and the District was responsible for making any announcements on closures. Mr. Dryburgh recommended charging \$1,500 or \$2,000 plus security, since they were responsible for maintaining it as a private event to ensure that only attending guests had access. Mr. Goldstein was in favor of making it private and having a rule hearing for the higher rate of \$2,000. Ms. Trucco suggested having one price for exclusive use and one for non-exclusive use, but it should not be high enough for the District to make a profit. If they were increasing the fee, it must be to cover costs. Since the facilities were built with tax exempt bonds, there was a 5% cap on non-qualified use. The District was likely at that 5% as any for profit endeavors and defaults on the bonds counted towards that 5% and if the CDD wanted to increase costs, there must be justification. There was reasonable justification as it would provide for an exclusive use by providing for more space that could be utilized by people renting that space. Mr. Dryburgh suggested amortizing the cost of the new air conditioners and chairs since Reunion Resort made the decision to discontinue the MSA. Mr. Goldstein proposed implementing a resident rate for private parties.

After further discussion, there was Board consensus that the Seven Eagles pool area be for an exclusive use and the District be responsible for posting the appropriate closure notice when an event occurred and that District Counsel amend the policy and bring back to the next meeting for Board approval.

SEVENTH ORDER OF BUSINESS

Consideration of Proposal from Playtopia for Swing Set

Ms. Adams recalled a request by the Reunion East CDD Board to determine the cost to enhance the existing playground by the dog park by including a swing set after the Reunion West CDD Board installed a playground on Grand Traverse Parkway, which included a swing set. Playtopia was selected after a competitive bid process at Reunion West to install the playground and outdoor Fitness Center and their proposal was included in the agenda package. Mr. Scheerer worked with Playtopia for a standalone swingset, which was similar to the one at the Reunion West

playground. The cost was \$14,931.05 for two regular swings, two buckets for the children, 12' by 4' border, ADA ramp, 45 cubic yards of certified playground mulch and installation. It was not budgeted, but it was requested by the Board. It would be set out to the side of the playground as there was not enough room to attach to the existing equipment. Ms. Wispelwey questioned how the cost compared with the Reunion East swing set. Discussion ensued.

On MOTION by Mr. Dryburgh seconded by Mr. Goldstein with all in favor the proposal with Playtopia for a swing set in the amount of \$14,931.05 was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Proposal for Additional Lounge Chairs at Seven Eagles Pool

Ms. Adams stated there was a request by the Board at last month's meeting for staff to provide a proposal for additional pool chairs to match the existing inventory as the pool was now in peak use and seating especially over the holidays became an issue. Mr. Scheerer stated there were currently 45 to 50 lounge chairs and presented a proposal from JNJ Home Services for 20 sling chaise lounge chairs for the Seven Eagles pool in the amount of \$6,800, which was included in the agenda package. They were the most competitive in price and product; however, the pattern would be different as their existing pattern was no longer being manufactured. Mr. Goldstein questioned the delivery time. Mr. Scheerer believed that it was four to six weeks. A deposit of \$3,400 was required, which was standard. If it was approved by the Board, he would send the check and notify Ms. Joanne Costello to place the order. Mr. Dryburgh asked if any of the other pools needed chairs. Mr. Scheerer confirmed that 30 chairs were in the Replacement and Maintenance (R&M) Fund. Mr. Dryburgh questioned the warranty. Mr. Scheerer stated there was a one-year warranty. Mr. Greenstein was in favor of approving the proposal as Seven Eagles was the premier facility, the furniture made a big difference and Mr. Scheerer did a great job managing the inventory.

On MOTION by Mr. Greenstein seconded by Mr. Dryburgh with all in favor the proposal with JNJ Home Services for 20 sling chaise lounge chairs for the Seven Eagles pool in the amount of \$6,800 was approved.

NINTH ORDER OF BUSINESS

**Consideration of Preventative
Maintenance Agreement Renewal with
Fitness Services of Florida**

Ms. Adams presented a renewal for the Preventative Maintenance Agreement with Fitness Services of Florida for Seven Eagles, which was included in the agenda package. There were now two Fitness Centers and the proposal was to renew for a 12-month period at \$300 per service visit, which included cleaning, lubricating and flipping treadmill decks, etc. An inventory of the equipment that was serviced was included. Originally, the agreement was \$250, but when the Functional Fitness Center was added, the amount increased to \$275 per visit, which was now proposed to be \$300 per visit. Ms. Adams pointed out that this proposal was subject to their standard Reunion East CDD agreement with all of the protections and provisions in favor of the District and compliance with Florida Statutes. Mr. Goldstein felt that they had no choice.

On MOTION by Mr. Goldstein seconded by Mr. Greenstein with all in favor the renewal with Preventative Maintenance Agreement Renewal with Fitness Services of Florida for a 12-month period in the amount of \$300 per service visit was approved.

Mr. Dryburgh felt that the contractor was doing a great job. Mr. Greenstein pointed out that the increase because of the additional equipment was nominal and expected it to be more.

TENTH ORDER OF BUSINESS

**Consideration of Resolution 2023-04
Relating to the Declaration of Intent to
Accept Dedications on the Plat Entitled
“Spectrum at Reunion Phase 2” - ADDED**

Ms. Adams stated that this item was added to the agenda yesterday and a copy of the resolution and pertinent plat was sent to the Board under separate cover. District Counsel was in communication with EHOF II – Spectrum, LLC regarding this matter. Ms. Trucco presented Resolution 2023-04, which was included in the agenda package and requested by counsel for EHOF II Spectrum LLC. (EHOF), who notified her on Wednesday that Osceola County was requiring a resolution from the CDD approving the dedications in the plat. She wanted to review this closely to ensure that it was in accordance with the original plans for the CDD and ownership responsibilities. She also provided the District Engineer a copy of the plat to see if he had any comments. Ms. Trucco requested approval from the Board subject to review and approval by

District Counsel, the District Engineer and District staff and suggested that the Board delegate authority to the Chair or a Supervisor to review the plat and execute after such review.

Mr. Greenstein questioned why it was submitted yesterday for action today. Ms. Adams explained that it was added to this meeting because Ms. Trucco just received it in advance of the meeting, but if it was received tomorrow, it would have been scheduled for the March meeting. Mr. Greenstein did not want to take action on this matter until District Counsel and the District Engineer reviewed it, but if there was any material change in the declaration prior to this being acted on by the Board, he hoped they brought it to Ms. Trucco's attention. Ms. Wispelwey questioned who was responsible for the parking spaces. Mr. Scheerer stated that according to the plat notes, they were not owned by the HOA and not the CDD. Mr. Goldstein requested an explanation on what they were agreeing to. After further discussion, Ms. Trucco stated she would provide a PDF of the plat to the Board to review prior to the next meeting. *There was Board consensus to defer this item to the March agenda.*

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco reported that her partner, Ms. Jan Carpenter called the Osceola County Attorney's Office as there was some confusion on whether the Osceola County Sheriff's Department had to perform traffic enforcement patrol within the CDD. Historically, traffic enforcement was provided within the community because they were public roads, but residents reported being recently told that they did not have to come out because it was a private community. The County Attorney agreed that the CDD roads were public and that the Sheriff should continue to patrol the roads. A previous attorney at the Sheriff's Department that they had communicated with was no longer there and Ms. Trucco was waiting for a return call from the general counsel. She was doing the same for Reunion West. The Kingwood Irrigation Operating System Agreement was still ongoing. They were still waiting to hear back from their counsel. If they did not hear anything, she would have to come back to the Board for further direction.

Ms. Adams requested that Ms. Trucco discuss the correspondence with Duke Energy. Ms. Trucco indicated that she would be drafting a letter and calling Duke Energy requesting repair of streetlights in Reunion West, and that if it was an issue for Reunion East also that she could include Reunion East in the correspondence. Mr. Goldstein noted that Reunion East had the most street lights out that they ever had. Ms. Trucco stated that the District was subject to their agreement;

however, the District was paying for a service that should be provided. Ms. Adams recalled that both Reunion East and Reunion West CDDs approved new agreements for the installation of LED streetlights. Ms. Trucco requested copies of the agreements.

B. Engineer

Mr. Boyd would speak to Ms. Trucco about the plat and ensure that there were adequate easements to the stormwater ponds. The contract was signed to proceed with the gate construction and he would schedule a pre-construction meeting with the County. An inspection fee of \$6,970 needed to be paid, but the District was still under the original budget of the bid that was received last fall. Mr. Greenstein asked if an access card was needed for the gates into Reunion Village and from Reunion Village into Reunion Proper. Mr. Boyd replied affirmatively. Mr. Greenstein believed that there may have been a misunderstanding as to which gate-controlled access. Mr. Scheerer stated there was a free exit to leave. From Reunion Proper to Reunion Village, there was a laser scanner that opened the gate with an access card. Mr. Greenstein confirmed that there was resident access only in both directions. Mr. Goldstein asked if it would accept the RFID readers affixed to windshields. Mr. Scheerer confirmed that was how it was set up when they contracted with ACT. Mr. Goldstein asked if their keycards would open the gate coming into Reunion Village off of County Road 532. Ms. Adams stated that there was no keycard reader coming in to Reunion Village from County Road 532 and the Reunion Village residential entrance is staffed by a security guard. Mr. Scheerer pointed out that security controlled all access into Reunion Village.

Mr. Dryburgh recalled that a member talked about the expansion of Old Lake Wilson Road and Polk Line Road and questioned how it was going to impact residents in this area and whether the District was working with the engineering group regarding noise, traffic and pollution concerns and having some type of sound barrier. Mr. Boyd would contact Osceola County and the Expressway Authority to relay those concerns. Mr. Greenstein recalled that the individual who spoke during the public comment period was commenting on the current construction at the intersection of Old Lake Wilson Road and County Road 532 in the vicinity of Heritage Crossing, not the entire widening project that went up to Sinclair Road.

C. District Manager's Report

i. Action Items List

Ms. Adams presented the Action Items List, which was included in the agenda package. Mr. Greenstein questioned the fountain replacement. Ms. Adams stated that it was for Seven Eagles. A proposal was pending as the Field Manager was reaching out to qualified vendors to secure multiple proposals, but unfortunately the only qualified vendor who responded was Spies. Staff did not want to bring back a single proposal without having competitive proposals, but the other qualified vendors turned down the project, including the vendor that did the original installation. Mr. Goldstein questioned the traffic calming. Ms. Adams stated that it was a funded project for the current fiscal year, which included radar display signs and speed cushions. There was discussion that the speed cushions would be discussed after the Pavement Management Plan was presented in early summer. The portion of traffic calming dedicated to radar display signs was approved by the Reunion West CDD.

ii. Approval of Check Register

Ms. Adams presented the Check Register from January 1, 2022 through January 31, 2022 in the amount of \$747,454.91, which was included in the agenda package.

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

Ms. Adams presented the Unaudited Financial Statements through December 31, 2022, which were included in the agenda package for informational purposes.

iv. Replacement and Maintenance Plan

Ms. Adams presented Replacement and Maintenance Plan, which was provided under separate cover. It was requested by the Reunion West CDD Board. The District budgeted over \$1 million in projects for the current fiscal year. Projects that were not budgeted but under consideration included the swing set, Seven Eagles pool furniture and other projects such as the fountain and signage upgrades, which would be considered by the Board at future meetings based on Board requests. Mr. Greenstein felt that this provided a great snapshot.

D. Security Report

Ms. Adams presented the January Security Report, which was provided under separate cover. Mr. Victor Vargas was in attendance earlier but had to leave to attend to other matters.

TWELFTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

FOURTEENTH ORDER OF BUSINESS

Next Meeting Date – March 9th, 2023

The next meeting was scheduled for March 9, 2023 at 1:00 p.m.

FIFTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Goldstein seconded by Mr. Greenstein 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, 2022**

REVISED DRAFT

**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 Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 (\$12,715,100) at September 30, 2022. 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. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

REVISED DRAFT

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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 is the responsibility of management and, 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 Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated Xxxx, 2023, 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.

Xxxx, 2023

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, 2022. 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 (\$1,020,122).
- The change in the District's total net position in comparison with the prior fiscal year was (\$472,890), a decrease. 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, 2022, the District's governmental funds reported combined ending fund balances of \$2,068,482, a decrease of (\$1,227,439) 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,		
	2022	2021
Current and other assets	\$ 17,778,642	\$ 17,275,646
Capital assets, net of depreciation	43,850,091	46,023,578
Total assets	61,628,733	63,299,224
Current liabilities	16,448,707	14,580,598
Long-term liabilities	46,200,148	49,265,858
Total liabilities	62,648,855	63,846,456
Net position		
Net investment in capital assets	6,452,821	5,538,902
Unrestricted	(7,472,943)	(6,086,134)
Total net position	\$ (1,020,122)	\$ (547,232)

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 District's net position decreased during the most recent fiscal year. The majority of the decrease was due to a reduction in prepayment revenue in the current fiscal year.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2022	2021
Program revenues		
Charges for services	\$ 5,804,282	\$ 15,083,584
Operating grants and contributions	8,572	219
Capital grants and contributions	28,208	45
General revenues		
Unrestricted investment earnings	41,414	5,824
Miscellaneous	12,252	500
Total revenues	5,894,728	15,090,172
Expenses:		
General government	193,964	192,767
Maintenance and operations	2,991,138	2,778,476
Culture and recreation	84,987	72,800
Public safety	725,759	723,429
Roads and streets	37,588	40,428
Interest	2,334,182	2,315,598
Bond issuance costs	-	685,325
Total expenses	6,367,618	6,808,823
Change in net position	(472,890)	8,281,349
Net position - beginning	(547,232)	(8,828,581)
Net position - ending	\$ (1,020,122)	\$ (547,232)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$6,367,618. The costs of the District's activities were partially funded by program revenues. Program revenue was comprised primarily of assessments. The decrease in program revenues is primarily due to a large number of prepaid assessments received during the prior fiscal year. In total, expenses decreased due to bond issuance costs in the prior fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$73,395,713 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$29,545,622 has been taken, which resulted in a net book value of \$43,850,091. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$45,620,000 in Bonds outstanding for its governmental activities. In addition, the District has not paid the \$15,630,070 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, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 433,431
Investments	5,345,808
Assessments receivable	34,234
Due from Reunion West	216,070
Prepays and other assets	58,547
Restricted assets:	
Investments	11,690,552
Capital assets:	
Nondepreciable	13,758,059
Depreciable, net	30,092,032
Total assets	<u>61,628,733</u>
LIABILITIES	
Accounts payable	80,090
Accrued interest payable	738,547
Due to Bondholders	15,630,070
Non-current liabilities:	
Due within one year	1,960,000
Due in more than one year	44,240,148
Total liabilities	<u>62,648,855</u>
NET POSITION	
Net investment in capital assets	6,452,821
Unrestricted	(7,472,943)
Total net position	<u>\$ (1,020,122)</u>

See notes to the financial statements

REVISED DRAFT

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Functions/Programs	Program Revenues				Net (Expense)
	Expenses	Charges for	Operating	Capital Grants	Revenue and
		Services	Grants and	and	Changes in Net
			Contributions	Contributions	Position
					Governmental
					Activities
Primary government:					
Governmental activities:					
General government	\$ 193,964	\$ 193,964	\$ -	\$ -	\$ -
Maintenance and operations	2,991,138	1,327,575	-	28,208	(1,635,355)
Culture and recreation	84,987	37,720	-	-	(47,267)
Public safety	725,759	322,118	-	-	(403,641)
Roads and streets	37,588	16,683	-	-	(20,905)
Interest on long-term debt	2,334,182	3,906,222	8,572	-	1,580,612
Total governmental activities	6,367,618	5,804,282	8,572	28,208	(526,556)
General revenues:					
Unrestricted investment earnings					41,414
Miscellaneous					12,252
Total general revenues					53,666
Change in net position					(472,890)
Net position - beginning					(547,232)
Net position - ending					\$ (1,020,122)

See notes to the financial statements

REVISED DRAFT

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 433,431	\$ -	\$ -	\$ 433,431
Investments	5,345,808	2,887,674	8,802,878	17,036,360
Due from other funds	-	5,000	-	5,000
Due from Reunion West	216,070	-	-	216,070
Assessments receivable	11,938	22,296	-	34,234
Prepaid items and deposits	58,547	-	-	58,547
Total assets	<u>\$ 6,065,794</u>	<u>\$ 2,914,970</u>	<u>\$ 8,802,878</u>	<u>\$ 17,783,642</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	80,090	\$ -	\$ -	\$ 80,090
Due to Bondholders	-	15,630,070	-	15,630,070
Due to other funds	5,000	-	-	5,000
Total liabilities	<u>85,090</u>	<u>15,630,070</u>	<u>-</u>	<u>15,715,160</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	58,547	-	-	58,547
Restricted for:				
Capital projects	-	-	8,802,878	8,802,878
Assigned for:				
Maintenance reserve	153,374	-	-	153,374
Unassigned	5,768,783	(12,715,100)	-	(6,946,317)
Total fund balances	<u>5,980,704</u>	<u>(12,715,100)</u>	<u>8,802,878</u>	<u>2,068,482</u>
Total liabilities and fund balances	<u>\$ 6,065,794</u>	<u>\$ 2,914,970</u>	<u>\$ 8,802,878</u>	<u>\$ 17,783,642</u>

See notes to the financial statements

REVISED DRAFT

**REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Fund balance - governmental funds	\$	2,068,482
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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	73,395,713	
Accumulated depreciation	<u>(29,545,622)</u>	43,850,091

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	(738,547)	
Bonds payable	<u>(46,200,148)</u>	
Net position of governmental activities	\$	<u><u>(1,020,122)</u></u>

See notes to the financial statements

REVISED DRAFT

**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, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 2,056,996	\$ 3,747,286	\$ -	\$ 5,804,282
Miscellaneous revenue	12,252	-	-	12,252
Interest	41,414	8,572	28,208	78,194
Total revenues	2,110,662	3,755,858	28,208	5,894,728
EXPENDITURES				
Current:				
General government	183,384	4,068	6,512	193,964
Maintenance and operations	1,303,397	-	-	1,303,397
Public safety	84,987	-	-	84,987
Culture and recreation	156,001	-	-	156,001
Roads and streets	37,588	-	-	37,588
Debt service:				
Principal	-	3,040,000	-	3,040,000
Interest	-	2,222,218	-	2,222,218
Capital outlay	84,012	-	-	84,012
Total expenditures	1,849,369	5,266,286	6,512	7,122,167
Excess (deficiency) of revenues over (under) expenditures	261,293	(1,510,428)	21,696	(1,227,439)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	61	(61)	-	-
Total other financing sources	61	(61)	-	-
Net change in fund balances	261,354	(1,510,489)	21,696	(1,227,439)
Fund balances - beginning	5,719,350	(11,204,611)	8,781,182	3,295,921
Fund balances - ending	\$ 5,980,704	\$ (12,715,100)	\$ 8,802,878	\$ 2,068,482

See notes to the financial statements

REVISED DRAFT

**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, 2022**

Net change in fund balances - total governmental funds	\$ (1,227,439)
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.	84,012
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(2,257,499)
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.	(137,674)
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.	25,710
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	<u>3,040,000</u>
Change in net position of governmental activities	<u><u>\$ (472,890)</u></u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Reunion East Community Development District ("District") was established on September 24, 2001 by the Board of County Commissioners of Osceola County, Osceola County Ordinance 01-31, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes and expanded by Osceola County Ordinance 05-26. 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, 2022:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fund Class Y	\$ 11,394,170	S&P AAAM	Weighted average of the fund portfolio: Under 90 days
Local Government Surplus Trust Funds (FL PRIME)	4,882,197	S&P AAAM	Weighted average of the fund portfolio: 21 days
US Bank Money Market Accounts	759,993	N/A	N/A
Total Investments	<u>\$ 17,036,360</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, 2022, 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, 2022 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	13,758,059	-	-	13,758,059
Capital assets, being depreciated				
Roadways	33,422,574	39,468	-	33,462,042
Stormwater management	10,048,423	-	-	10,048,423
Recreational facility and amenities	11,358,871	36,289	-	11,395,160
Entry features	174,698	-	-	174,698
Electrical, communications and lighting	4,326,847	8,255	-	4,335,102
Landscaping and irrigation	222,229	-	-	222,229
Total capital assets, being depreciated	59,553,642	84,012	-	59,637,654
Less accumulated depreciation for:				
Roadways	13,361,890	1,115,401	-	14,477,291
Stormwater management	4,329,173	334,947	-	4,664,120
Recreational facility and amenities	6,586,231	569,758	-	7,155,989
Entry features	9,433	5,823	-	15,256
Electrical, communications and lighting	2,796,210	216,755	-	3,012,965
Landscaping and irrigation	205,186	14,815	-	220,001
Total accumulated depreciation	27,288,123	2,257,499	-	29,545,622
Total capital assets, being depreciated, net	32,265,519	(2,173,487)	-	30,092,032
Governmental activities capital assets, net	\$ 46,023,578	\$ (2,173,487)	\$ -	\$ 43,850,091

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NOTE 5 – CAPITAL ASSETS (Continued)

The Districts master infrastructure continues to be constructed in phases. During the prior 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	\$ 1,687,741
Culture and recreation	569,758
Total	<u>\$ 2,257,499</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, 2022.

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, 2022.

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 (\$12,715,100) as of September 30, 2022.

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 prior 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 4.0% to 5.0%. 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, 2022.

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, 2022.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2002	\$ 2,235,000	\$ -	\$ 590,000	\$ 1,645,000	\$ -
Series 2005	2,865,000	-	575,000	2,290,000	-
Series 2015A	23,205,000	-	1,450,000	21,755,000	1,525,000
Add: original issue premium	103,800	-	8,834	94,966	-
Series 2021	20,355,000	-	425,000	19,930,000	435,000
Add: original issue premium	502,058	-	16,876	485,182	-
Total	<u>\$ 49,265,858</u>	<u>\$ -</u>	<u>\$ 3,065,710</u>	<u>\$ 46,200,148</u>	<u>\$ 1,960,000</u>

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
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	2,335,000	1,400,563	3,735,563
2028-2032	13,430,000	5,298,418	18,728,418
2033-2037	5,555,000	2,698,563	8,253,563
2038-2042	3,565,000	2,061,280	5,626,280
2043-2047	4,305,000	1,354,200	5,659,200
2048-2051	4,120,000	420,000	4,540,000
Total	<u>\$ 41,685,000</u>	<u>\$ 19,786,476</u>	<u>\$ 61,471,476</u>

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

NOTE 7 – LITIGATION & CLAIMS

During a previous fiscal year, the District received correspondence dated May 4, 2016 regarding potential litigation involving the U.S. Bank Bond Trustee and a significant landowner (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 EHOF 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 EHOF Acquisitions II LLC.

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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 53% allocated to Reunion East and 47% 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, 2022 was approximately \$1,257,849, of which \$216,070 is due from Reunion West at September 30, 2022.

NOTE 13 – SUBSEQUENT EVENTS

Missed Debt Service Payments

The District had insufficient funds to make the November 1, 2022 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.

Bond Payments

Subsequent to fiscal year end, the District prepaid a total of \$10,000 of the Series 2015A Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

Developer Transactions

Subsequent to fiscal year end the District acquired infrastructure improvements from the Developer at a cost of \$8,272,642.

**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, 2022**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
REVENUES			
Assessments	\$ 2,018,848	\$ 2,056,996	\$ 38,148
Interest	750	41,414	40,664
Miscellaneous revenue	-	12,252	12,252
Total revenues	<u>2,019,598</u>	<u>2,110,662</u>	<u>91,064</u>
EXPENDITURES			
Current:			
General government	168,288	183,384	(15,096)
Maintenance and operations	1,476,730	1,303,397	173,333
Public safety	73,850	84,987	(11,137)
Culture and recreation	560,096	156,001	404,095
Roads and streets	26,375	37,588	(11,213)
Capital outlay	192,538	84,012	108,526
Total expenditures	<u>2,497,877</u>	<u>1,849,369</u>	<u>648,508</u>
Excess (deficiency) of revenues over (under) expenditures	(478,279)	261,293	739,572
OTHER FINANCING SOURCES			
Carryforward surplus	478,279	-	(478,279)
Transfers in (out)	-	61	61
Total other financing sources	<u>478,279</u>	<u>61</u>	<u>(478,218)</u>
Net change in fund balances	<u>\$ -</u>	261,354	<u>\$ 261,354</u>
Fund balance - beginning		<u>5,719,350</u>	
Fund balance - ending		<u>\$ 5,980,704</u>	

See notes to required supplementary information

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**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, 2022, 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 9/30/2022	4
Number of independent contractors compensated in September 2022	21
Employee compensation for FYE 9/30/2022 (paid/accrued)	\$10,897.00
Independent contractor compensation for FYE 9/30/2022	\$2,199,689.58
Construction projects to begin on or after October 1; (>\$65K)	Not Applicable
Budget variance report	See page 25 of annual financial report
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022 <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 2021</u> Multi-Family \$2,110.77 Single-Family \$2,250.44	
Special assessments collected FYE 9/30/2022	\$5,804,282.00
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

**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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated Xxxx, 2023, which includes an emphasis of a matter paragraph.

Report on 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.

Report on 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 Xxxx, 2023.

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.

Xxxx, 2023

**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, 2022. 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, 2022.

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.

Xxxx, 2023

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, 2022, and have issued our report thereon dated Xxxx, 2023, 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 Xxxx, 2023, 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.

Xxxx, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2021-02: 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 (\$12,715,100) at September 30, 2022.

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

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

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2020-01: Financial Condition Assessment

2021-01: Financial Condition Assessment

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, 2021, 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, 2022, 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, 2022, 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 27.

SECTION V

LICENSE AGREEMENT FOR SIGNAGE
(Reunion East Community Development District)

THIS LICENSE AGREEMENT FOR SIGNAGE (the “License”) is made on this ____ day of February, 2023 (the “Effective Date”), by and between the **REUNION EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government created pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (the “District” or “Licensor”), and **CLEAR CHANNEL OUTDOOR LLC**, a Delaware limited liability company, whose principal address is 4830 North Loop 1604 W, Suite 111, San Antonio, Texas 78249 (the “Licensee”).

RECITALS

WHEREAS, the Licensor is a local unit of special purpose government created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended, and Licensor was established on March 19, 2002 by the Board of County Commissioners of Osceola County, Florida Ordinance 01-31; and

WHEREAS, the Licensor owns a tract of real property located within its boundaries, as described on the attached Exhibit “A” (herein referred to as the “License Area”); and

WHEREAS, the Licensee desires to maintain a sign on the License Area; and

NOW THEREFORE, in consideration of the sum of Ten and 00/100 Dollars (\$10.00), each to the other paid, and other valuable considerations, the receipt and sufficiency of which is hereby acknowledged, and in further consideration of the mutual covenants and conditions contained herein and in the exhibits attached hereto to be performed by each of the parties hereto, the parties hereby agree as follows:

1. Recitals. The recitals above are true and correct and are hereby incorporated by this reference.

2. Description and Use of License Area.

A. Licensor, in consideration of the covenants and agreements made by Licensee herein, grants to the Licensee a nonexclusive license to utilize a portion of the License Area for the purpose of installing and maintaining a sign.

B. Licensor grants to Licensee the right, to be exercised as set forth herein, to enter upon the License Area for the sole purpose of maintaining, removing and/or gaining access to Licensee's sign. Notwithstanding anything contained herein, Licensee's access and utilization of the License Area shall not cause damage to or interfere with the operation or maintenance of any part of the License Area (or any of Licensor's improvements located thereon) or with any of the Licensor's other operations or activities.

3. Term of Use of the License Area & Termination. The License granted herein shall commence on the Effective Date. Licensors may terminate this License without cause by providing thirty (30) written notice to the Licensee. Upon the termination of this license by Licensors, the sign and any related materials installed under the terms of this License shall be removed by Licensee and the area of the License Area where such were installed shall be restored by Licensee to as good condition as existed immediately prior to such installation, as determined at the sole discretion of the Licensors. Both the removal of the sign and subsequent restoration, as described herein, shall be completed within thirty (30) days of such termination. In the event the Licensee does not fully restore the License Area within the thirty (30) day period specified herein, the Licensee hereby consents to the Licensors restoring the License Area at the sole cost of the Licensee, including fees for administration, interest charges; such costs may be a lien on Licensee's property enforceable by the Licensors.

4. Maintenance and Obligation.

A. Licensee agrees to provide advanced written notice to the Licensors prior to entering onto the License Area for the purposes of maintaining, replacing or removing the sign.

B. The size, location, style, design, aesthetics, color and placement, as well as the manner and method of installation and removal, of the Licensee's sign shall be pursuant to this License and subject to the prior written approval of Licensors.

C. Licensee, at its expense, shall be solely responsible for and shall maintain, at all times, its sign in a safe, structurally sound, clean, attractive and slightly condition and shall indemnify and save harmless Licensors from and against all liens and claims of mechanics and materialmen furnishing labor and materials in the construction and maintenance of same. Licensee hereby specifically acknowledges that it is the sole owner of the sign, and that Licensee is the sole entity responsible for the maintenance, repair and upkeep of the sign.

D. Licensee shall promptly reimburse Licensors for the costs of repair of any damage to the License Area, property owned by the Licensors, or any improvements located thereon, directly or indirectly caused by Licensee's sign or the installation, operation, use, maintenance, or removal of the sign by Licensee and/or its agents.

5. Non-Exclusive License. This License shall not be deemed to give to Licensee the exclusive right to use the License Area and shall not preclude Licensors from granting a license or licenses to others. The rights of other licensees shall be exercised without causing unreasonable interference with the activities being carried on by Licensee in accordance with this License. Similarly, the rights of Licensee under this License shall be exercised without causing interference with the activities being carried on by other licensees in accordance with their respective licenses. Licensee shall not change or materially alter the sign without the prior written consent of Licensors.

6. Governing Law. Licensee shall at all times comply with all laws and ordinances and all rules and regulations, if any, of municipal, state, and federal governmental authorities relating to the installation, maintenance, height, location, use, operation, permitting and removal

of the sign and shall fully indemnify Licensor against any loss, cost, or expense which may be sustained or incurred by it as a result of the installation, maintenance, operation, or removal of the sign and/or Licensor's actions or inactions under this License. Licensor makes no representation that applicable laws, ordinances, or regulations permit the installation or operation of any sign on the License Area.

7. Indemnification. Licensee agrees to defend, indemnify, and save harmless Licensor and to assume all liability for death or injury to any persons and all liability for loss, damage or injury to any property incurred or sustained by Licensor arising from, growing out of, or resulting from the sign and/or this License, installation or use of the License Area or any other adjacent areas where Licensee's equipment may be located, including costs, attorney's fees, and other expenses incurred by Licensor in defending any such claim unless such loss, damage, or injury is due to the negligence of Licensor, its employees, agents, or invitees.

8. Insurance. Licensee shall maintain comprehensive general liability insurance, at Licensee's sole expense, in the type and amount of coverage as considered customary and reasonable within its industry. Licensee shall provide the Licensor with proof of insurance prior to execution of this License and upon request.

9. Waiver. Licensee waives and releases all claims against Licensor, its officers, directors, agents, employees, contractors and servants, and agrees that they shall not be liable for injury to person or damage to property sustained by Licensee or by any occupant of the License Area, or any other person, occurring in or about the License Area and resulting directly or indirectly from any existing or future condition, defect, matter, or thing on the License Area or any part of it or from equipment or appurtenance which becomes out of repair, or from any occurrence, act, negligence or omission of any Licensee's officers, directors, agents, employees, contractors and servants or of any other person; except for the negligence of or omission by Licensor, its officers, directors, agents, employees, contractors and servants.

10. Notice.

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

If to Licensor:	Reunion East Community Development District c/o Governmental Management Services – Central Florida, LLC 201 E. Livingston Street Orlando, Florida 32801 Attention: Tricia Adams, District Manager Telephone: (407) 841-5524
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With a Copy to:	Latham, Luna, Eden & Beaudine, LLP 201 S. Orange Ave., Suite 1400 Orlando, Florida 32801
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Attention: Jan Carpenter, District Counsel
Telephone: (407) 481-5800

If to Licensee: Clear Channel Outdoor, LLC
5333 Old Winter Garden Road
Orlando, Florida 32811
Attention: Jaime St. John
Telephone: (407) 298-6410

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

11. Default. Upon any default by Licensee under this License, Licensors shall provide written notice of such default to Licensee and Licensee shall have thirty (30) days from receipt of such written notice to cure said default. If, due to circumstances beyond Licensee's control, the default cannot be cured within the thirty (30) day period, Licensee shall be granted additional time, as necessary, to cure the default so long as Licensee commences to cure the default within the thirty (30) day notice period and is diligently pursuing the cure of the default. In the event Licensee fails to cure the default within the thirty (30) day period (or, where additional time to cure is required, fails to commence and diligently pursue the cure within the thirty (30) day period) Licensors shall have the right to terminate this License upon written notice to Licensee and said termination shall be effective upon Licensee's receipt of such notice.

12. Assignment. This License shall be binding upon the successors and assigns of the parties, provided that Licensee shall not assign or transfer this License to anyone else without Licensors' prior written consent, which may be withheld at its sole discretion.

13. Sovereign Immunity and Public Records.

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

B. Licensee understands and agrees that all documents of any kind relating to this License may be public records and, accordingly, Licensee agrees to comply with all applicable provisions of Florida public records law, including but not limited to the provisions of Chapter 119, *Florida Statutes*.

14. Counterparts. This License may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute but one and the same instrument. The signatures to this License need not all be on a single copy of this License and may be facsimiles rather than originals, and shall be fully as effective as though all signatures were originals to the same copy.

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

16. Severability. If any provision of this License is held invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions of this License are not affected or impaired.

17. Interpretation. This License shall be interpreted and enforced under the laws of the State of Florida. Any litigation arising under this License shall be venued in the Circuit Court of Osceola County, Florida. **THE PARTIES WAIVE TRIAL BY JURY AND AGREE TO SUBMIT TO THE PERSONAL JURISDICTION AND VENUE OF A COURT IN OSCEOLA COUNTY, FLORIDA.**

[Signatures provided on following page.]

SIGNATURE PAGE TO THE
LICENSE AGREEMENT FOR SIGNAGE

IN WITNESS WHEREOF, the parties hereto have caused this License to be executed on their behalf by duly authorized representatives, all as of the date first set forth above.

**REUNION EAST COMMUNITY
DEVELOPMENT DISTRICT**, a Florida
community development district

Attest:

Secretary/Asst. Secretary

By: _____

Print: _____

Title: _____

WITNESSES:

CLEAR CHANNEL OUTDOOR, LLC, a
Delaware limited liability company

Print: _____

By: _____

Print: _____

Print: _____

Print: _____

Title: _____

EXHIBIT “A”

“License Area”

Tract OS-5 of REUNION VILLAGE PHASE 3, according to the plat thereof, as recorded in Plat Book 29, Page 53, in the Public Records of Osceola County, Florida.



NE facing LED display to be replaced

SECTION VI

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

SPECIAL EVENT POLICY

Adopted October 14, 2021
DRAFT REVISION March 9, 2023

DRAFT

October 14, 2021

I. INTRODUCTION:

The Board of Supervisors (the “**Board**”) of the Reunion East Community Development District (the “**CDD**” or “**District**”) has implemented a uniform policy and schedule for Special Events requested to be held on District Property (as defined in Exhibit A).

“**Special Event**” shall mean any preplanned meeting, activity, or gathering of a group of twenty 20 or more persons, but not greater than the venue capacity, having a common purpose on District Property which special event inhibits the usual flow of pedestrian travel or which occupies any District Property or public place so as to preempt use of space by CDD residents, CDD landowners, non-resident user fee payers and their guests or which deviates from the established use of space or building.

“**District Property**” is defined for purposes of this policy as the District-owned or maintained real and personal property listed on Exhibit A.

Please note that the District does not own all of the real and personal property contained within the District’s boundaries (e.g., private commercial and retail property) and the permits provided for herein are for the use of the District Property only.

II. GENERAL INFORMATION:

The District is a special purpose government. Special Events are important to our community; they bring interest and excitement to the District and enhance our quality of life. The District is happy to assist organizations and groups in providing quality Special Events, while balancing the interests of the landowners and residents of the CDD and promoting public health, safety and welfare. The District has implemented this Special Event Policy (this “**Policy**”) and has duly adopted a Rule establishing a rate/deposit schedule for Special Events.

III. PURPOSE OF A SPECIAL EVENT POLICY:

The District understands the attractive nature of use of the District Property for Special Events and programs and has established this Policy for the consideration and permitting of Special Events. Such consideration is handled through the production and submittal of an “**Event Use Application**” (form attached hereto as **Exhibit “B”**, the terms of which are incorporated herein by this reference) in order to ensure that activities and events proposed are in conformance with this Policy, applicable legal requirements, and are not detrimental to public health, safety or welfare. This Policy applies to Special Events with attendance of twenty (20) or more persons, but not greater than the Event Capacity. Proposed Special Events with attendance less than twenty (20) person is not required to have a Special Event Permit and Special Events with attendance greater than the Event Capacity are not allowed. The form of the Event Use Application may be modified by the District from time to time. Event Use Applications may only be filed with the District by District residents, District landowners and non-resident user fee payers. The District resident, District landowner, or non-resident user fee payer filing an Event Use Application are hereinafter collectively referred to as the “**Applicant**.”

IV. AUTHORITY:

The District has adopted this Policy to issue permits (each, an “**Event Use Permit**”) pursuant to the guidelines described herein for the use of specified areas of the District Property (the “**Site**”) and to provide the District Manager with authority to approve Event Use Applications or deny Applications that do not meet the

requirements of this Policy. This Policy may be amended, rescinded or otherwise revised, in whole or part, by the District from time to time after applicable notice and hearing, provided that ministerial changes (e.g., those to correct typographical errors) may be made at any time.

V. REQUIREMENTS FOR USE OF DISTRICT PROPERTY AND APPLICATION PROCESS:

1. For each proposed Special Event, an Event Use Application must be completed and submitted to the District Manager at the District office, which is currently located at:

Reunion East Community Development District
219 East Livingston St.
Orlando, Florida 32801
Telephone: 407-841-5524 extension 138
Email: tadams@gmscfl.com

2. Event Use Applications must be filed not more than one hundred eighty (180) days before and not less than fourteen (14) days before the date and time at which the proposed Special Event is intended to occur; provided, however, that for good cause shown, the District may waive the maximum and minimum filing periods and may accept an Event Use Application filed within a longer or shorter period.

3. Each Event Use Applications shall be accompanied by cash or check(s) for an “**Event Deposit**,” which Event Deposit shall be paid in the applicable amount set forth below and handled pursuant to this Policy:

A. Rate/Deposit Schedule:

Site	Capacity	Rental Rate	Deposit
Heritage Crossings Pool A	30	\$200.00	\$150 Plus Damages
Heritage Crossings Pool B	30	\$200.00	\$150 Plus Damages
Homestead Pool	45	\$200.00	\$150 Plus Damages
Carriage Point Pool	25	\$200.00	\$150 Plus Damages
Terraces Pool	30	\$200.00	\$150 Plus Damages
Linear Park	100	\$750.00	\$500 Plus Damages
Seven Eagles Pool Area	100	\$1,000.00	\$500 Plus Damages

B. Upon request, the District will provide an invoice or other notice of the required Event Deposit to the Applicants.

C. If the District determines, in its sole discretion, that the Event Use Application requires additional engineering, legal or other professional staff review, the Applicant shall reimburse the District for the actual costs the District incurs for such professional services.

D. For any Special Event that is not approved, the Event Deposit shall be refunded to the Applicant. The Event Deposit shall secure the obligations of the Applicant under this Policy, including, but not limited to, Paragraphs 3(C) and 10 hereof. The Event Deposit will be retained by the District Manager until such time as all the District’s costs pursuant to this Policy for which the Applicant is obligated to reimburse or pay have been satisfied. If the Applicant does not pay such cost within fourteen (14) days after the District has billed the Applicant for the cost thereof, which bill shall include an itemized statement as to the costs incurred

by the District, the District shall apply the Event Deposit to said costs and remit any remainder to the Applicant. If the Event Deposit is insufficient to pay such cost, the District may seek any remedy against the Applicant available at law or equity, including referring the matter to the District Attorney or third party collection agency, and the Applicant shall reimburse and be responsible for such additional attorneys' or collections agents' cost and fees. Failure to pay such fees and cost may prohibit the Applicant or its affiliate from applying for, or holding, any future Special Events at the District.

4. Applicant must attend the Special Event and be at the Site for the duration of the Special Event.

5. All Events shall be confined to the Site reserved for such event. The rental of Seven Eagles Pool Area Site allows Applicants and their guests temporary exclusive access to the Pool Area Site. Other District patrons will be able to access Seven Eagles Fitness Centers and Seven Eagles Mail Room even when Seven Eagles Pool Area Site is reserved per the Special Event Policy for private use. If proposed Special Event will impact properties beyond the Site, the District Manager shall deny the Application. Upon such denial, the Applicant may resubmit its Application with required revisions or appeal the District Manager's decision to the Board.

6. No advertising or distribution of flyers, brochures, or posters regarding the Special Event as it pertains to the District Property is allowed.

7. Special Events shall be suitable for all ages and shall not discriminate against participants or observers as to race, color, religion, sex, national origin, age, disability, marital or veteran status.

8. No alcohol may be sold or served on any District Property at any time except at Seven Eagles Pool Area and Linear Park where Reunion Resort has exclusive ability to provide catering services and/or food and beverage sales including the sale of alcohol.

9. Other than as provided herein, the Special Event may not include the sales of any goods or services on any District Property unless the Applicant is a non-profit entity organized and in good standing under Section 501(c)(3) of the United States Internal Revenue Code (or similar non-taxable provisions of the said code) and the sales must be incidental to the purpose of the Special Event. Evidence satisfactory to the District of such organization and good standing must be submitted with the Event Use Application.

10. Applicants may not charge an entrance fee or other fee for access to, or for use of, the District Property.

11. The Applicant assumes all responsibility for event setup, cleanup, and any other necessary tasks described herein or associated with its Special Event, including but not limited to security/sheriff services, emergency services.

12. The District shall determine the allowed time of the Special Event as may be appropriate for the event and the surrounding neighborhood(s) and businesses. However, Special Events may not last longer than four (4) hours and under no circumstance shall events scheduled on Sunday through Thursday operate past 10:00 PM, and on Friday and Saturday, operate past 11:00 PM.

13. The Applicant may be responsible for providing the District with appropriate certificate(s) of insurance. The District reserves the right to determine the limits and/or coverages for insurance.

14. All Special Events shall comply with applicable law, including the Osceola County Code and the laws of the State of Florida and the United States of America, including, but not limited to any and all

regulations imposed under the American's with Disability Act. However, nothing herein shall require the District to enforce same.

15. An indemnification and/or hold harmless agreement with the District must be signed on or with the Event Use Application.

VI. APPLICATION REVIEW PROCESS:

All Event Use Applications will be reviewed by the District Manager, who has the authority to approve complete Event Use Applications and issue Event Use Permits for such uses. At the District Managers discretion, the District Manager may refer any Event Use Applications to the Board for review at the next regularly-scheduled Board meeting. The District may, after due consideration for the date, time, place and nature of the proposed Special Event, the anticipated number of participants and the necessity for County and/or District services which will be required in connection therewith, elect to reject, approve, or conditionally approval the Event Use Application.

VII. OTHER SPECIAL EVENT POLICY ELEMENTS:

1. Conditional Approvals; Additional Restrictions. The District may impose reasonable additional conditions, restrictions, or limitations as part of its approval of an Event Use Application based on the specifics of the proposed Special Event as it pertains to the District Property.

2. Revocation of Approval or Permit. An approved Event Use Application may be revoked at any time if the District or the District Manager feels there is a danger to District Property or other health, safety, or general welfare of the public; for violations of the District's rules or policies by the Applicant or the Applicant's representatives; or the default of any conditions of the Event Use Permit. Such termination shall not relieve the Applicant of its obligations under this Policy, the Event Use Application or the Event Use Permit (or the conditions contained in any), including the cleaning, maintenance and repair of the Site, nor shall such termination prevent the District from conducting such actions and applying the Applicant's Deposit to cover the cost of same.

3. Termination of Events. All Applicants must understand that at any time during the Special Event, the Osceola County Sheriff's Office and/or Department of Fire Rescue or other Law Enforcement officers, County officials, or any other official having jurisdiction over the Special Event, may order termination of the Special Event if it is in violation of any law or ordinance, or if it endangers any person, participant or spectator, or if it threatens the peace and dignity of the community, or if it creates unmanageable problems for public safety officials whereby the proper execution of their duties are endangered. Such termination shall not relieve the Applicant of its obligations under this Policy, the Event Use Application or the Event Use Permit (or the conditions contained in any), including the cleaning, maintenance and repair of the Site, nor shall such termination prevent the District from conducting such actions and applying the Applicant's Deposit to cover the cost of same.

4. Substance of Events. The District's approval, conditional approval, or disapproval of any Special Event in no way is a reflection of the District's or the Board's approval or disapproval of the conduct or basis of or for such event.

EXHIBIT A

REUNION EAST CDD EVENT USE APPLICATION

The CDD may, after due consideration for the date, time, place, and nature of the event/program, the anticipated number of participants and the necessity for the CDD services which will be required in connection therewith, elect to reject or approve this Application. The terms, conditions and requirements of the CDD's Special Event Policy are incorporated into this Application.

PLEASE TYPE OR PRINT IN INK

Name of Applicant: _____

Mailing Address: _____ Phone: _____
_____ Email: _____

Contact Person (name and title): _____

Mailing Address: _____ Phone: _____
_____ Email: _____

Date of event/program: _____ TIMES—Start: _____ End: _____

Nature of event/program (including the type(s) of activities which will occur during its conduct): _____

Number of people expected to attend: _____

Site to be reserved: _____

Setup will begin at said Site at approximately (time) _____ and will be completed at (time) _____

People will begin arriving at said Site at approximately (time) _____ and will be dispersed at (time) _____

Equipment and apparatus proposed to be utilized in connection with the event/program (i.e., tables, sound system, props): _____

Provider or description of debris and trash removal: _____

Will any goods or services be sold? ____ If yes, describe: _____

FEES: Applicant has included with this Application, the required Special Event Rental Fee and Deposit. Further, Applicant agrees that additional fees and expenses may be incurred by the Applicant in accordance with the CDD Special Event Policy.

AGREEMENT: By submission of this Event Use Application, the Applicant acknowledges that it has received a copy, has read and understands the CDD Special Event Policy, and agrees to abide by such policy.

Signed by Applicant:

Date: _____

(Insert name of organization, if applicable)

Witness: _____

Print Name: _____

Witness: _____

Print Name: _____

Signature

Print Name: _____

Title: _____

SPECIAL EVENT AGREEMENT

Reunion East Community Development District, a Florida community development district ("CDD") hereby grants permission to the applicant ("Applicant") named on the attached EVENT USE APPLICATION (the "Application") to use the area described on the Application (the "Site") on the date and during the time specified on the Application and for the purpose specified on the Application (the "Special Event"), and only on such date, during such time and for such purpose, on and subject to the terms, conditions and provisions contained herein. The terms, conditions and requirements of the CDD's Special Event Policy are incorporated into this Agreement; **Applicant acknowledges that it has received a copy of the CDD Special Event Policy, has read and understands the policy, and agrees to comply with all terms and requirements of the CDD Special Event Policy.**

1. General Compliance: The CDD is a local unit of special-purpose government created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*. Applicant agrees to comply with all applicable requirements of the "Sunshine Law," the "Public Records Law," the Community Development Districts Law, and all other policies, statutes and regulations applicable to Applicant.
2. Right to Terminate: The CDD reserves the right to, immediately and without notice, terminate the Special Event if there shall be any violation of the terms, conditions or provisions of this AGREEMENT, or, if in the judgment of CDD or Osceola County, there is a reasonable likelihood that continuation of the Special Event will put life or property at risk of injury or damage.
3. Indemnification: Applicant shall indemnify, defend and hold harmless the CDD and the officers, supervisors, agents, employees and assigns of the CDD from and against any and all claims, demands, suits, judgments, losses or expenses of any nature whatsoever (including, without limitation, attorneys' fees, costs and disbursements, whether of in-house or outside counsel and whether or not an action is brought, on appeal or otherwise), arising from or out of, or relating to, directly or indirectly, any act or omission of Applicant, its officers, directors, agents, employees, invitees and/or guests (collectively, "Applicant's Representatives") including, without limitation, any failure of Applicant or Applicant's Representatives to comply with the terms, conditions and/or provisions of this AGREEMENT.
4. Sovereign Immunity: Nothing herein shall cause or be construed as a waiver of the CDD's sovereign immunity or limitations on liability granted pursuant to Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which could otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.
5. Compliance with Law: Applicant shall comply, and cause all of Applicant's Representatives to comply, with all applicable laws, rules, ordinances and other legal requirements applicable to Applicant's and Applicant's Representatives use of the Site.
6. Damage to Property: Applicant shall be responsible for any damage caused to any real or personal property caused by Applicant and/or Applicant's Representatives. CDD shall not be responsible for any injury or damage to Applicant or Applicant's Representatives or their respective property. The CDD shall send an invoice to the Applicant following the Special Event and Applicant shall make payment to the CDD within fourteen (14) days of the Special Event.
7. "As Is" Condition: Applicant accepts the use of the Site in its "as is condition." The CDD shall have no obligation to make any changes thereto. The CDD shall have no obligation to provide any utilities to the Site. Applicant has inspected the Site prior to filing its Application and is aware of the Site's current condition.
8. Rules and Regulations: Applicant and Applicant's Representatives shall comply with the CDD's Special Event Policy, as well as the following requirements:
 - a) Neither Applicant nor Applicant's Representatives shall engage in any conduct that might tend to interfere with or impede the use and enjoyment of any other portion of the CDD by any other person or entity including, without limitation, creating any objectionable noise, sound or odor.
 - b) No materials or items shall be affixed to any portion of the Site or any facilities or improvements located thereon so as to cause damage thereto.
 - c) Applicant shall remove all trash and other property of Applicant from the Site and shall return the Site to the condition that existed prior to Applicant's use of the Site.

- d) Applicant and Applicant's Representatives shall comply with any additional Rules and Regulations attached hereto.
9. Right to Use Only: This AGREEMENT is not intended to, and shall not be deemed to, create a lease or any other interest in real property, but shall merely give Applicant and Applicant's Representatives the right to use the Site as and when provided above.
10. Other Conditions. Depending upon the nature of the Special Event and the Site, the CDD reserves the right to require in addition to the requirements of the Special Event Policy, as a condition of using the Site:
- a) Certificate of Insurance (form, type, limits and coverage approved by CDD) with respect to the Site and the Special Event;
 - b) Security appropriate for the Special Event and Site;
 - c) Additional deposit to cover clean up/repair costs; and/or
 - d) Payment of professional fees related to the review of the Application and/or fees to cover costs incurred by the CDD during the Special Event; and/or
 - e) Such other conditions or limitations reasonably related to mitigating impacts to the Site because of the Special Event.

Signed by Applicant:

By: _____

Name: _____

Title: _____

Date: _____

Witness: _____

Print Name: _____

Approved by:

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

By: _____

Name: _____

Title: _____

Date: _____

Witness: _____

Print Name: _____

SECTION VII

RESOLUTION NO. 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE DECLARATION OF INTENT TO ACCEPT DEDICATIONS ON THE PLAT ENTITLED “SPECTRUM AT REUNION PHASE 2”; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING 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*, being situated in Osceola County, Florida (the “County”); and

WHEREAS, the District has been created and established for the purpose of delivering certain community development services and facilities for the benefit of the landowners and residents of the District; and

WHEREAS, the County has requested a declaration of the District’s intention to accept for ownership and maintenance certain tracts or easements dedicated to the District within the boundaries of the plat entitled, “SPECTRUM AT REUNION PHASE 2” (a replat of Tracts Club-2, Condo-2, P-1 & P-2, Spectrum at Reunion, Per Plat Book 28, Pages 138-143, in the Public Records of Osceola County, Florida), hereinafter referred to as the “Plat,” which is currently being submitted by EHOF II – Spectrum, LLC, a Delaware limited liability company (the “Developer”), subject to the District’s acceptance of real property and improvements; and

NOW THEREFORE, be it resolved by the Board of Supervisors of the Reunion East Community Development District that:

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

SECTION 1. INCORPORATION OF RECITALS AND AUTHORITY. The recitals stated above are true and correct and by this reference are incorporated by reference as a material part of this Resolution. The Resolution is adopted pursuant to the provisions of Florida Law, including Chapter 170, 190 and 197, *Florida Statutes*.

SECTION 2. AFFIRMATION OF INTENT TO ACCEPT DEDICATIONS. To the extent necessary or otherwise required by the County, the District hereby affirms its intention to accept or otherwise own the dedicated tracts and easements, as depicted on the Plat, subject to compliance with the Developer’s compliance with the District’s procedure for acceptance of such dedications and improvements thereupon.

SECTION 3. AUTHORIZATION OF STAFF. District Staff, including, but not limited to, District Counsel, the District Engineer and District Manager, are hereby authorized to execute any and all documents necessary to effectuate this Resolution, and to perform all other actions necessary to carry out the intent of this Resolution, as contemplated herein.

SECTION 4. APPROVAL OF PRIOR ACTIONS. All actions taken to date by members of the District Board of Supervisors and staff of the District in furtherance of the District's acceptance of the Plat and in furtherance of the District's approval of the dedications contained in the Plat, as contemplated herein, are hereby approved, confirmed and ratified.

SECTION 5. 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.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Reunion East Community Development District.

PASSED AND ADOPTED this 9th day of February, 2023.

[Signatures provided on following page.]

**SIGNATURE PAGE TO RESOLUTION 2023-04
REUNION EAST COMMUNITY DEVELOPMENT DISTRICT**

PASSED AND ADOPTED this 9th day of February, 2023.

REUNION EAST COMMUNITY
DEVELOPMENT DISTRICT, a Florida
community development district

Print: _____
Secretary / Assistant Secretary

Print: _____
Chairman / Vice Chairman

EXHIBIT “A”

PLAT

[See attached.]

SPECTRUM AT REUNION PHASE 2

A REPLAT OF TRACTS CLUB-2, CONDO-2, P-1 & P-2,
SPECTRUM AT REUNION, PER PLAT BOOK 28, PAGES 138-143, IN
THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA

A PORTION OF SECTIONS 27 & 34 – TOWNSHIP 25 SOUTH –
RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA

DEED RESTRICTIONS FOR THIS PLAT ARE RECORDED IN ORB 5343, PAGE 838, AND ACCOMPANIED BY DEED COVENANTS.

PLAT NOTES:

1. BEARINGS AS SHOWN HEREON ARE BASED ON THE SOUTH RIGHT OF WAY LINE OF TRADITION BOULEVARD BEING N49°30'W, ACCORDING TO THE SPECTRUM AT REUNION PLAT, RECORDED IN PLAT BOOK 19, PAGES 151-156, PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA.

2. ALL PLATTED UTILITY EASEMENTS SHALL ALSO BE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES PROVIDED; HOWEVER, NO SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES SHALL INTERFERE WITH THE FACILITIES AND SERVICES OF AN ELECTRIC, TELEPHONE, GAS OR OTHER PUBLIC UTILITY. IN THE EVENT A CABLE TELEVISION COMPANY DAMAGES THE FACILITIES OF A PUBLIC UTILITY, IT SHALL BE SOLELY RESPONSIBLE FOR THE DAMAGES. THIS SECTION SHALL NOT APPLY TO THOSE PRIVATE EASEMENTS GRANTED TO OR OBTAINED BY A PARTICULAR ELECTRIC, TELEPHONE, GAS OR OTHER PUBLIC UTILITY. SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION SHALL COMPLY WITH THE NATIONAL ELECTRICAL SAFETY CODE AS ADOPTED BY THE FLORIDA PUBLIC SERVICE COMMISSION, (SECTION 177.091 (28), FLORIDA STATUTES).

3. OSCEOLA COUNTY SHALL HAVE THE RIGHT, BUT NOT THE OBLIGATION, TO ACCESS, MAINTAIN, REPAIR, REPLACE OR OTHERWISE CARE FOR OR CAUSE TO BE CARED FOR, TRACTS P-1, P-2 AND P-3 AND ALL DRAINAGE EASEMENTS SHOWN ON THIS PLAT, INCLUDING WITHOUT LIMITATION THE DRAINAGE SYSTEMS CONSTRUCTED THEREON. A BLANKET INGRESS/EGRESS EASEMENT IS GRANTED IN FAVOR OF OSCEOLA COUNTY FOR SAID PURPOSE OVER TRACTS P-1, P-2 AND P-3, ALL OF SAID DRAINAGE EASEMENTS SHOWN ON THIS PLAT AND TRACTS RW-1, PK-2, CA-1 AND CA-3.

4. TRACT RW-1 IS A RIGHT OF WAY TRACT. TRACT RW-1 SHALL BE OWNED AND MAINTAINED BY, AND BE THE PERPETUAL RESPONSIBILITY OF, THE SPECTRUM HOMEOWNERS' ASSOCIATION, INC., A FLORIDA CORPORATION NOT-FOR-PROFIT (THE "ASSOCIATION"), AND WILL BE CONVEYED BY SEPARATE INSTRUMENT. THE PUBLIC USE RIGHTS OVER AND ACROSS TRACT RW-1 INCLUDE A PERPETUAL EASEMENT AND RIGHT OF INGRESS/EGRESS TO, AND FOR, THE BENEFIT OF DELIVERY AND PICKUP SERVICES, FIRE PROTECTION SERVICES, POLICE SERVICES, AMBULANCE SERVICES AND OTHER AUTHORITIES OF LAW, UNITED STATES MAIL CARRIERS AND REPRESENTATIVES OF UTILITIES. THE STREETS WITHIN TRACT RW-1 SHALL BE SUBJECT TO THE JURISDICTION OF OSCEOLA COUNTY IN ESTABLISHING SPEED LIMITS AND TRAFFIC CONTROL DEVICES DEEMED NECESSARY AND APPROPRIATE BY OSCEOLA COUNTY.

5. THE STREET LIGHTS WITHIN, ADJACENT TO OR SERVICING TRACT RW-1 SHALL BE OWNED AND MAINTAINED BY THE ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT, OR THE UTILITY PROVIDER, WHICHEVER MAY APPLY.

6. ALL LANDSCAPING ELEMENTS, INCLUDING TREES, WITHIN THE RIGHT-OF-WAY DESIGNATED AS TRACT RW-1 SHALL BE MAINTAINED BY THE ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT.

7. A NON-EXCLUSIVE EASEMENT FOR ACCESS IS HEREBY DEDICATED OVER TRACT RW-1 FOR THE BENEFIT OF ALL PROPERTY WITHIN THIS PLAT.

8. TRACTS CA-1, CA-2 AND CA-3 ARE ACCESS, OPEN SPACE AND LANDSCAPE TRACTS AND SHALL BE OWNED AND MAINTAINED BY, AND BE THE PERPETUAL RESPONSIBILITY OF, THE ASSOCIATION, AND WILL BE CONVEYED BY SEPARATE INSTRUMENT. TRACTS CA-1, CA-2 AND CA-3 ARE NOT DEDICATED TO THE PUBLIC, HOWEVER, THERE ARE PUBLIC USE RIGHTS OVER AND ACROSS TRACTS CA-1, CA-2 AND CA-3, INCLUDING A PERPETUAL EASEMENT AND RIGHT OF INGRESS/EGRESS TO, AND FOR, THE BENEFIT OF DELIVERY AND PICKUP SERVICES, FIRE PROTECTION SERVICES, POLICE SERVICES, AMBULANCE SERVICES AND OTHER AUTHORITIES OF LAW, UNITED STATES MAIL CARRIERS AND REPRESENTATIVES OF UTILITIES.

9. TRACTS PK-1 AND PK-2 ARE PARKING TRACTS AND SHALL BE OWNED AND MAINTAINED BY, AND BE THE PERPETUAL RESPONSIBILITY OF, SPECTRUM RESORT CLUB, LLC, A FLORIDA LIMITED LIABILITY COMPANY, AND WILL BE CONVEYED BY SEPARATE INSTRUMENT. TRACTS PK-1 AND PK-2 ARE NOT DEDICATED TO THE PUBLIC, HOWEVER, THERE ARE PUBLIC USE RIGHTS OVER AND ACROSS TRACTS PK-1 AND PK-2, INCLUDING A PERPETUAL EASEMENT AND RIGHT OF INGRESS/EGRESS TO, AND FOR, THE BENEFIT OF DELIVERY AND PICKUP SERVICES, FIRE PROTECTION SERVICES, POLICE SERVICES, AMBULANCE SERVICES AND OTHER AUTHORITIES OF LAW, UNITED STATES MAIL CARRIERS AND REPRESENTATIVES OF UTILITIES.

10. NON-EXCLUSIVE UTILITY EASEMENTS ARE HEREBY DEDICATED OVER, ACROSS, UNDER AND THROUGH TRACTS PK-1, PK-2 AND RW-1 AND ALL UTILITY EASEMENTS SHOWN ON THIS PLAT TO (A) THE PUBLIC FOR THE INSTALLATION, MAINTENANCE AND USE OF UTILITIES; (B) DUKE ENERGY FLORIDA, LLC, A FLORIDA LIMITED LIABILITY COMPANY, D/B/A DUKE ENERGY, ITS SUCCESSORS OR ASSIGNS FOR THE INSTALLATION, MAINTENANCE AND USE OF ELECTRIC UTILITY FACILITIES; AND (C) PEOPLES GAS SYSTEM, A DIVISION OF TAMPA ELECTRIC COMPANY, ITS SUCCESSORS OR ASSIGNS, FOR THE INSTALLATION, MAINTENANCE AND USE OF NATURAL GAS LINES AND/OR PGS LINES. EACH INDIVIDUAL UTILITY PROVIDER SHALL MAINTAIN THEIR RESPECTIVE UTILITY FACILITIES LYING WITHIN SUCH UTILITY EASEMENT AREAS.

11. A NON-EXCLUSIVE EASEMENT FOR PARKING IS HEREBY DEDICATED OVER TRACTS PK-1 AND PK-2 FOR THE BENEFIT OF THE OWNERS OF EACH LOT WITHIN THIS PLAT, SUBJECT TO SUCH RULES AS MAY BE ESTABLISHED BY THE SPECTRUM RESORT CLUB, LLC, A FLORIDA LIMITED LIABILITY COMPANY, FROM TIME TO TIME.

12. TRACTS P-1, P-2 AND P-3 ARE STORM WATER TRACTS AND SHALL BE OWNED AND MAINTAINED BY, AND BE THE PERPETUAL RESPONSIBILITY OF, THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT, AND WILL BE CONVEYED BY SEPARATE INSTRUMENT.

13. NON-EXCLUSIVE EASEMENTS FOR DRAINAGE, MAINTENANCE AND ACCESS ARE HEREBY DEDICATED OVER, ACROSS UNDER AND THROUGH TRACT RW-1 AND ALL DRAINAGE EASEMENTS SHOWN ON THIS PLAT TO THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT. THE EASEMENT AREAS, EXCLUSIVE OF ANY DRAINAGE PIPES OR OTHER DRAINAGE FACILITIES LOCATED THEREIN, SHALL BE OWNED AND MAINTAINED BY THE OWNER OF THE RESPECTIVE TRACT UPON WHICH EACH SUCH EASEMENT IS LOCATED.

14. NON-EXCLUSIVE EASEMENTS FOR ACCESS ARE HEREBY DEDICATED OVER, ACROSS UNDER AND THROUGH TRACTS CA-1, CA-3 AND RW-1 SHOWN ON THIS PLAT TO THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT. THE EASEMENT AREAS SHALL BE OWNED AND MAINTAINED BY THE OWNER OF THE RESPECTIVE TRACT UPON WHICH EACH SUCH EASEMENT IS LOCATED.

15. THIS PLAT IS A REPLAT OF A PORTION OF THE PROPERTY WITHIN THE PLAT OF SPECTRUM AT REUNION, RECORDED IN PLAT BOOK 28, PAGES 138 THROUGH 143, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA (THE "SPECTRUM PLAT"). TRACT P-2 AS SAME WAS PLATTED ON THE SPECTRUM PLAT, IS BEING ELIMINATED ON THIS PLAT. ADDITIONALLY, THE SIZE AND BOUNDARIES OF TRACT P-1 AS SAME WAS PLATTED ON THE SPECTRUM PLAT IS BEING RECONFIGURED ON THIS PLAT WHICH RESULTS IN A REDUCTION IN THE SIZE, AND A CHANGE IN THE LOCATION, OF SUCH TRACT P-1 (ALSO REFERRED TO AS TRACT P-1 ON THIS PLAT). THE EASEMENTS PURSUANT TO NOTES 6, 12 AND 18 OF THE SPECTRUM PLAT, IN, TO, OVER, ACROSS AND UNDER THE PROPERTY WITHIN THIS PLAT, ARE ALSO BEING ELIMINATED ON THIS PLAT.

16. BY EXECUTION OF THIS PLAT, THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT HEREBY RELEASES ANY RIGHT, TITLE AND INTEREST (A) PURSUANT TO NOTE 6 OF THE SPECTRUM PLAT, IN AND TO TRACT P-1 OF THE SPECTRUM PLAT AND TRACT P-2 OF THE SPECTRUM PLAT; (B) PURSUANT TO NOTE 11 OF THE SPECTRUM PLAT, IN AND TO THE EASEMENT IN, TO, OVER, ACROSS AND UNDER TRACT CLUB-2 AND TRACT CONDO-2 OF THE SPECTRUM PLAT; AND (C) PURSUANT TO NOTE 18 OF THE SPECTRUM PLAT, IN AND TO THE EASEMENT IN, TO, OVER, ACROSS AND UNDER TRACT CLUB-2, TRACT CONDO-2, TRACT P-1 AND TRACT P-2 OF THE SPECTRUM PLAT.

17. BY EXECUTION OF THIS PLAT, OSCEOLA COUNTY FOR ITSELF AND ON BEHALF OF THE PUBLIC HEREBY RELEASES ITS RIGHTS, TITLE AND INTEREST (A) PURSUANT TO NOTE 6 OF THE SPECTRUM PLAT, IN AND TO THE PUBLIC UTILITY EASEMENT OVER TRACT P-1 AND TRACT P-2 OF THE SPECTRUM PLAT; (B) PURSUANT TO NOTE 12 OF THE SPECTRUM PLAT, IN AND TO THE BLANKET INGRESS/EGRESS EASEMENT OVER THE DRAINAGE EASEMENTS ON THE SPECTRUM PLAT, INCLUDING WITHOUT LIMITATION TRACT CLUB-2, TRACT CONDO-2, TRACT P-1 AND TRACT P-2 OF THE SPECTRUM PLAT; (C) PURSUANT TO NOTE 15 OF THE SPECTRUM PLAT, IN AND TO THE EASEMENT OVER AND ACROSS TRACT CLUB-2 OF THE SPECTRUM PLAT; AND (D) PURSUANT TO NOTE 18 OF THE SPECTRUM PLAT, IN AND TO THE EASEMENT IN, TO, OVER, ACROSS AND UNDER TRACT CLUB-2, TRACT CONDO-2, TRACT P-1 AND TRACT P-2 OF THE SPECTRUM PLAT.

18. ALL OF THE PROPERTY IN THIS PLAT IS SUBJECT TO THE MASTER DECLARATION OF COVENANTS, CONDITIONS, RESTRICTIONS AND EASEMENTS FOR REUNION RESORT & CLUB OF ORLANDO, RECORDED IN OFFICIAL RECORDS BOOK 1990, PAGE 1654, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, AS AMENDED, PURSUANT TO THAT CERTAIN THIRD SUPPLEMENTAL DECLARATION TO MASTER DECLARATION OF COVENANTS, CONDITIONS, RESTRICTIONS AND EASEMENTS FOR REUNION RESORT & CLUB OF ORLANDO, RECORDED IN OFFICIAL RECORDS BOOK 2908, PAGE 1853, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA ("THIRD SUPPLEMENTAL DECLARATION"), WHICH THIRD SUPPLEMENTAL DECLARATION INCLUDED ALL OF THE PROPERTY WITHIN REUNION VILLAGE CENTER, ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 16, PAGES 93 THROUGH 94, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA (THE "REUNION VILLAGE CENTER PLAT"). THE PROPERTY WITHIN THE REUNION VILLAGE CENTER PLAT WAS REPLATTED IN VILLAS AT REUNION SQUARE, ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 19, PAGES 151 THROUGH 156, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA (THE "VILLAS AT REUNION SQUARE PLAT"). A PORTION OF THE PROPERTY WITHIN THE VILLAS AT REUNION SQUARE PLAT WAS REPLATTED IN THE SPECTRUM PLAT. THIS PLAT IS A REPLAT OF A PORTION OF THE PROPERTY WITHIN THE SPECTRUM PLAT.

19. THE PROPERTY WITHIN THIS PLAT IS LOCATED WITHIN THE BOUNDARIES OF, AND SUBJECT TO THE ASSESSMENTS LEVIED BY, THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT.

20. ALL EASEMENTS SHOWN HEREIN WHICH ARE NOT CREATED BY THIS PLAT ARE FOR INFORMATIONAL PURPOSES ONLY AND, UNLESS STATED OTHERWISE, THE DEPICTION OF SAID EASEMENTS IS NOT INTENDED TO REIMPOSE SAME.

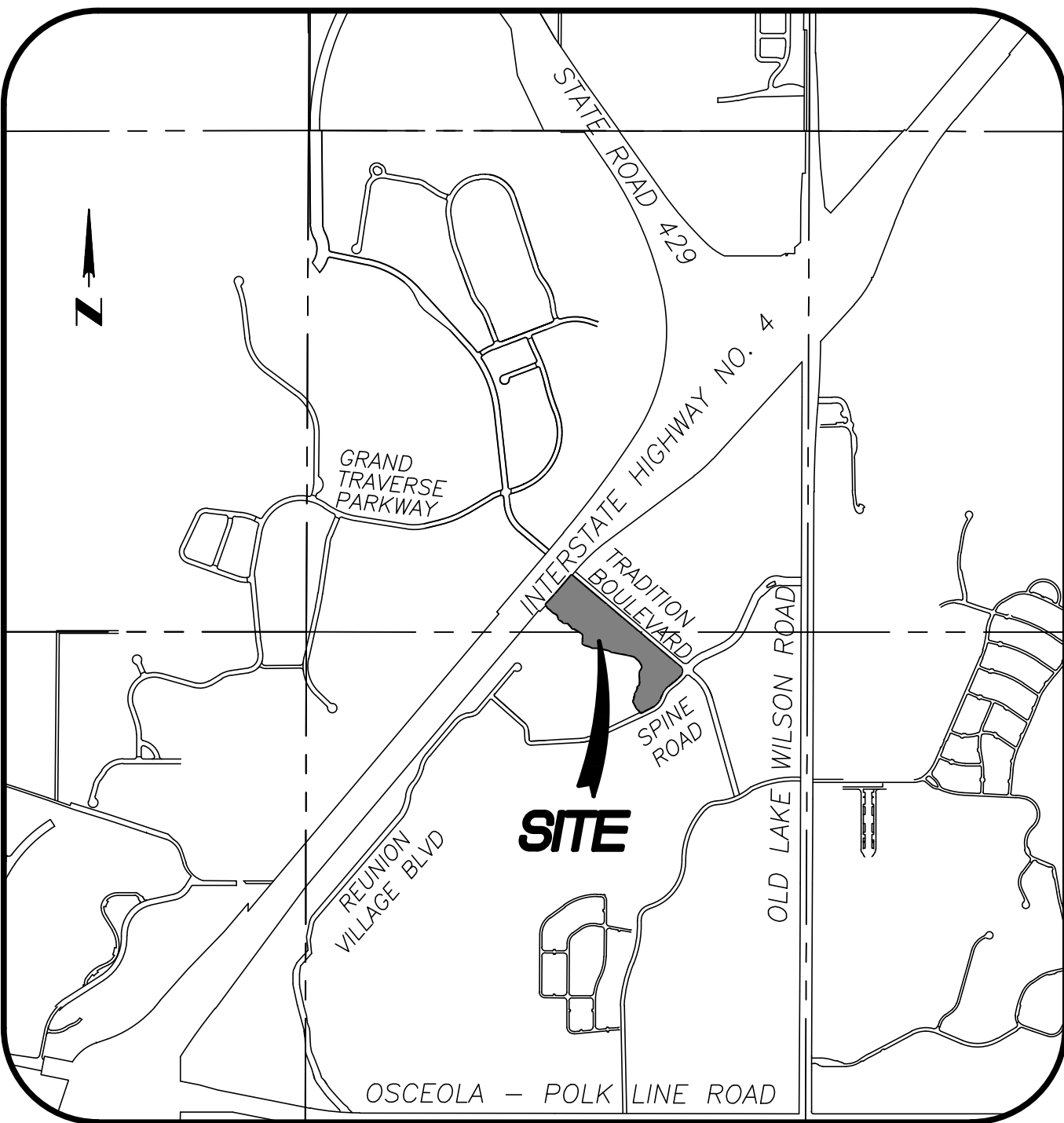
LEGAL DESCRIPTION:

TRACT CLUB-2, TRACT CONDO-2, TRACT P-1 AND TRACT P-2, SPECTRUM AT REUNION, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 28, PAGES 138 THROUGH 143, INCLUSIVE, PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA.

TRACT CONDO-2 RE-PLATTED AND NOW BEING DESCRIBED AS:

PHASE 14 THROUGH 19A AND 19B, INCLUSIVE, SPECTRUM AT REUNION, A CONDOMINIUM, ACCORDING TO THE DECLARATION OF CONDOMINIUM RECORDED IN OFFICIAL RECORDS BOOK 5776, PAGE 1063, AND ANY AMENDMENTS THERETO, PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA.

CONTAINS 13.806 ACRES MORE OR LESS.



VICINITY MAP
NOT TO SCALE

SHEET INDEX

SHEET 1 – COVER
SHEET 2 – KEY MAP
SHEET 3 & 4 – GEOMETRY

ABBREVIATIONS:

A.E. = ACCESS EASEMENT
BLDG = BUILDING
CA = COMMON AREA
CB = CHORD BEARING
CDD = COMMUNITY DEVELOPMENT DISTRICT
CL = CENTERLINE
(C) = CALCULATED
(D) = DESCRIBED
CH = CHORD DISTANCE
CM = CONCRETE MONUMENT
COR = CORNER
CONSV. = CONSERVATION
DE = DRAINAGE EASEMENT

DIST = DISTANCE
DUE = DRAINAGE & UTILITY EASEMENT
EASE = EASEMENT
FDOT = FLORIDA DEPARTMENT OF TRANSPORTATION
FIRC = FOUND IRON ROD & CAP
FND = FOUND
ID = IDENTIFICATION
L = ARC LENGTH
JAE = JOINT ACCESS EASEMENT
N = NORTH
E = EAST
S = SOUTH
W = WEST

LB = LICENSED BUSINESS
LS = LICENSED SURVEYOR
NR = NON-RADIAL
NTS = NOT TO SCALE
OA = OVERALL
OR = OFFICIAL RECORD BOOK
PB = PLAT BOOK
PG = PAGE
PC = POINT OF CURVATURE
PRM = PERMANENT REFERENCE MONUMENT
PCP = PERMANENT CONTROL POINT
PI = POINT OF INTERSECTION
PNT = POINT OF NON-TANGENCY

PRC = POINT OF REVERSE CURVATURE
PT = POINT OF TANGENCY
PSM = PROFESSIONAL SURVEYOR AND MAPPER
R = RADIUS
RP = RADIUS POINT
BLVD. = BOULEVARD
SR = STATE ROAD
EX = EXISTING
RD = ROAD
TYP = TYPICAL
FIP = FOUND IRON PIPE
CCR = CERTIFIED CORNER RECORD

GOV'T = GOVERNMENT
PCC = POINT OF COMPOUND CURVE
RAD = DENOTES RADIAL
RGE = RANGE
R/W = RIGHT-OF-WAY
SEC = SECTION
SE = SIDEWALK EASEMENT
TWP = TOWNSHIP
UE = UTILITY EASEMENT
SUE = SIDEWALK & UTILITY EASEMENT
SUE = SIDEWALK & UTILITY EASEMENT
SW = SIDEWALK

SHEET 1 OF 4

PLAT
BOOK

PAGE

SPECTRUM AT REUNION PHASE 2 DEDICATION

JOINDER AND CONSENT

KNOWN ALL MEN BY THESE PRESENTS, THAT THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT, DOES HEREBY JOINS IN AND CONSENT TO THE DEDICATION OF THE LANDS SHOWN ON THIS SPECTRUM AT REUNION PHASE 2 PLAT FOR THE USES AND PURPOSES HEREIN EXPRESSED, AND HEREBY ACCEPTS ITS MAINTENANCE OBLIGATIONS AS SET FORTH HEREIN IN NOTES 5, 6 AND 12.

REUNION EAST COMMUNITY
DEVELOPMENT DISTRICT

BY: _____

PRINT NAME: MARK GREENSTEIN
TITLE: CHAIRMAN-BOARD OF SUPERVISORS

SIGNED IN THE PRESENCE OF

SIGNATURE

SIGNATURE

PRINTED NAME

PRINTED NAME

STATE OF FLORIDA ,
COUNTY OF _____

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME, BY MEANS OF PHYSICAL PRESENCE OR ONLINE NOTARIZATION, THIS DAY OF _____, 2023, BY MARK GREENSTEIN, THE CHAIRMAN OF THE BOARD OF SUPERVISORS OF THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT. HE IS PERSONALLY KNOWN TO ME. IN WITNESS WHEREOF, I HAVE HERETO SET MY HAND AND SEAL ON THE ABOVE DATE.

NOTARY PUBLIC

MY COMMISSION EXPIRES _____

SPECTRUM AT REUNION PHASE 2 DEDICATION

KNOWN ALL MEN BY THESE PRESENTS, THAT EHOF II-SPECTRUM LLC, A DELAWARE LIMITED LIABILITY COMPANY, BEING THE OWNER IN FEE SIMPLE OF A PORTION OF THE LANDS DESCRIBED IN THE FOREGOING CAPTION TO THIS PLAT, DOES HEREBY DEDICATE SAID LANDS AND PLAT FOR THE USES AND PURPOSES THEREIN EXPRESSED, AND HEREBY DEDICATES TO OSCEOLA COUNTY (I) THE BLANKET INGRESS/EGRESS EASEMENTS OVER TRACTS P-1, P-2 AND P-3, ALL DRAINAGE EASEMENTS SHOWN HEREON, AND TRACTS RW-1, PK-2, CA-1 AND CA-3, AS DESCRIBED IN NOTE 3 HEREON (II) THE PUBLIC USE RIGHTS OVER TRACT RW-1 SHOWN HEREON, AS DESCRIBED IN NOTE 4 HEREON; (III) THE PUBLIC USE RIGHTS OVER TRACTS CA-1, CA-2, AND CA-3 SHOWN HEREON, AS DESCRIBED IN NOTE 8 HEREON; (IV) THE PUBLIC USE RIGHTS OVER TRACTS PK-1 AND PK-2 SHOWN HEREON, AS DESCRIBED IN NOTE 9 HEREON; AND (V) THE UTILITY EASEMENTS OVER TRACTS PK-1, PK-2 AND RW-1 AND ALL UTILITY EASEMENTS SHOWN HEREON, AS DESCRIBED IN NOTE 10 HEREON.

EHOF II – SPECTRUM, LLC,
A DELAWARE LIMITED LIABILITY COMPANY

BY: EHOF ACQUISITIONS II, LLC, A DELAWARE LIMITED LIABILITY COMPANY, ITS SOLE MEMBER

BY: ENCORE HOUSING OPPORTUNITY FUND II GENERAL PARTNER, LLC, A DELAWARE LIMITED LIABILITY COMPANY, ITS MANAGER

BY: AF ENCORE MANAGEMENT, LLC,
A FLORIDA LIMITED LIABILITY COMPANY,
EXECUTIVE MANAGING MEMBER

BY: ARTHUR J. FALCONE, MANAGER

STATE OF FLORIDA,
COUNTY OF PALM BEACH,

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME, BY MEANS OF [X] PHYSICAL PRESENCE OR [] ONLINE NOTARIZATION, THIS DAY OF _____, 2023, BY ARTHUR J. FALCONE, AS MANAGER OF AF ENCORE MANAGEMENT, LLC, A FLORIDA LIMITED LIABILITY COMPANY, THE EXECUTIVE MANAGING MEMBER OF ENCORE HOUSING OPPORTUNITY FUND II GENERAL PARTNER, LLC, A DELAWARE LIMITED LIABILITY COMPANY, THE MANAGER OF EHOF ACQUISITIONS II, LLC, A DELAWARE LIMITED LIABILITY COMPANY, THE SOLE MEMBER OF EHOF II SPECTRUM, LLC, A DELAWARE LIMITED LIABILITY COMPANY, ON BEHALF OF THE LIMITED LIABILITY COMPANIES. HE IS PERSONALLY KNOWN TO ME.

NOTARY PUBLIC STATE OF FLORIDA

QUALIFICATION AND STATEMENT OF SURVEYOR AND MAPPER

KNOWN ALL MEN BY THESE PRESENTS, THAT THE UNDERSIGNED, IS A LICENSED AND REGISTERED SURVEYOR AND MAPPER, THAT THE FOREGOING PLAT WAS PREPARED BY HIM UNDER HIS DIRECTION AND SUPERVISION; THAT PERMANENT REFERENCE MONUMENTS HAVE BEEN PLACED AND PERMANENT CONTROL POINTS HAVE BEEN OR WILL BE PLACED AS REQUIRED BY ALL STATE AND LOCAL REGULATIONS AND THAT THIS PLAT COMPLIES WITH ALL SURVEY REQUIREMENTS OF CHAPTER 177, FLORIDA STATUTES AND OSCEOLA COUNTY LAND DEVELOPMENT CODE. THE LAND DESCRIBED HEREON LIES IN SECTIONS 27 & 34, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA.

KPM FRANKLIN
CERTIFICATE OF AUTHORIZATION NUMBER LB 6605
222 CHURCH STREET
KISSIMMEE, FLORIDA 34741
PHONE: (407) 846-1216
DATE: _____ BY: _____

JOHN M. PULICE, P.S.M.,
FLORIDA REGISTERED SURVEYOR AND MAPPER
REGISTRATION NO. PSM 6811

CERTIFICATE OF APPROVAL BY SURVEYOR REPRESENTING OSCEOLA COUNTY

PURSUANT TO SECTION 177.081, FLORIDA STATUTES, I HAVE REVIEWED THIS PLAT FOR CONFORMITY TO CHAPTER 177, FLORIDA STATUTES, AND FIND THAT SAID PLAT COMPLIES WITH THE TECHNICAL REQUIREMENTS OF THAT CHAPTER; PROVIDED HOWEVER, THAT MY REVIEW DOES NOT INCLUDE FIELD VERIFICATION OF ANY OF THE COORDINATES, POINTS OR MEASUREMENTS SHOWN ON THIS PLAT.

SIGNATURE: _____ DATED: _____

PRINT NAME: _____ REGISTRATION NO: _____

FLORIDA PROFESSIONAL SURVEYOR AND MAPPER UNDER
CONTRACT TO OSCEOLA COUNTY, FLORIDA.

CERTIFICATE OF APPROVAL BY BOARD OF COUNTY COMMISSIONERS

THIS IS TO CERTIFY, THAT ON _____, 20____,
THAT THE FOREGOING PLAT WAS APPROVED BY THE BOARD OF
COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA.

CHAIRMAN OF THE BOARD: _____

CLERK OF THE BOARD: _____

CERTIFICATE OF APPROVAL BY COUNTY ENGINEER

EXAMINED ON _____
AND APPROVED BY _____
COUNTY ENGINEER

CERTIFICATE OF COUNTY CLERK

I HEREBY CERTIFY, THAT I HAVE EXAMINED THE FOREGOING PLAT AND FIND THAT IT COMPLIES IN FORM WITH ALL THE REQUIREMENTS OF CHAPTER 177, FLORIDA STATUTES AND THE OSCEOLA COUNTY LAND DEVELOPMENT CODE AND WAS FILED FOR RECORD ON _____ AT _____

FILE NO. _____

CLERK OF THE CIRCUIT COURT IN AND FOR OSCEOLA COUNTY,
FLORIDA



222 CHURCH STREET, KISSIMMEE, FL 34741
PHONE 407-846-1216 – FAX 407-846-0037
CERTIFICATE NUMBER LB 6605

SPECTRUM AT REUNION PHASE 2

A REPLAT OF TRACTS CLUB-2, CONDO-2, P-1 & P-2,
SPECTRUM AT REUNION, PER PLAT BOOK 28, PAGES 138-143, IN
THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA
A PORTION OF SECTIONS 27 & 34 - TOWNSHIP 25 SOUTH -
RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA

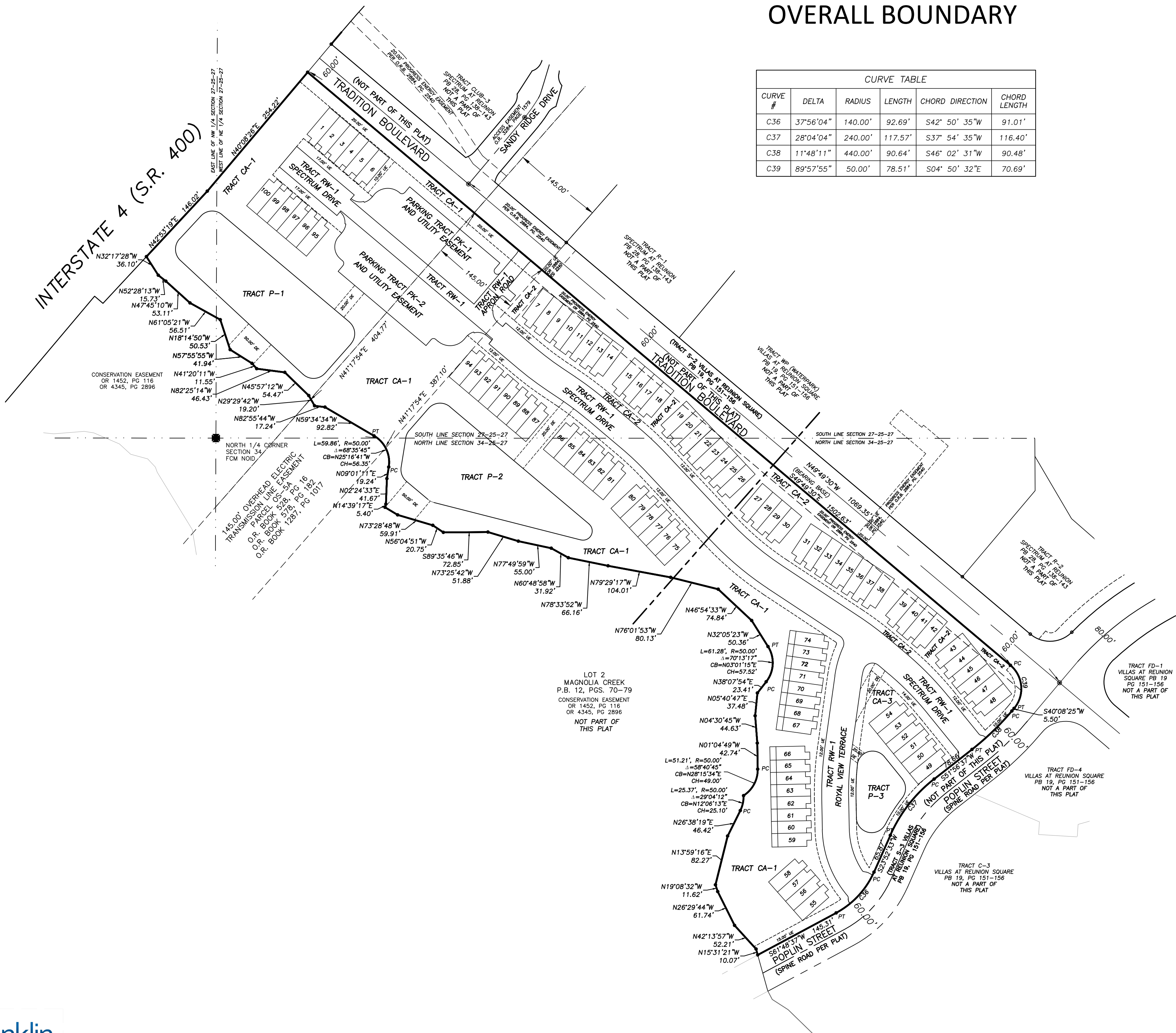
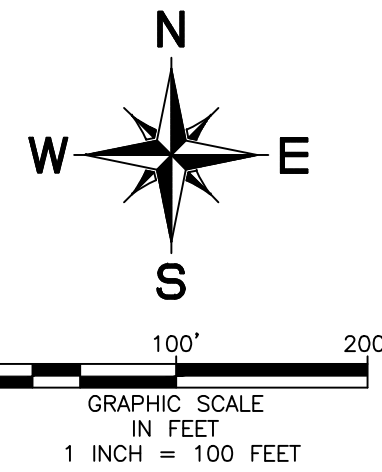
PLAT
BOOK

PAGE

SHEET 2 OF 4

OVERALL BOUNDARY

CURVE TABLE					
CURVE #	DELTA	RADIUS	LENGTH	CHORD DIRECTION	CHORD LENGTH
C36	37°56'04"	140.00'	92.69'	S42° 50' 35"W	91.01'
C37	28°04'04"	240.00'	117.57'	S37° 54' 35"W	116.40'
C38	11°48'11"	440.00'	90.64'	S46° 02' 31"W	90.48'
C39	89°57'55"	50.00'	78.51'	S04° 50' 32"E	70.69'



KEY MAP



222 CHURCH STREET, KISSIMMEE, FL 34741
PHONE 407-846-1216 ~ FAX 407-846-0037
CERTIFICATE NUMBER LB 6605

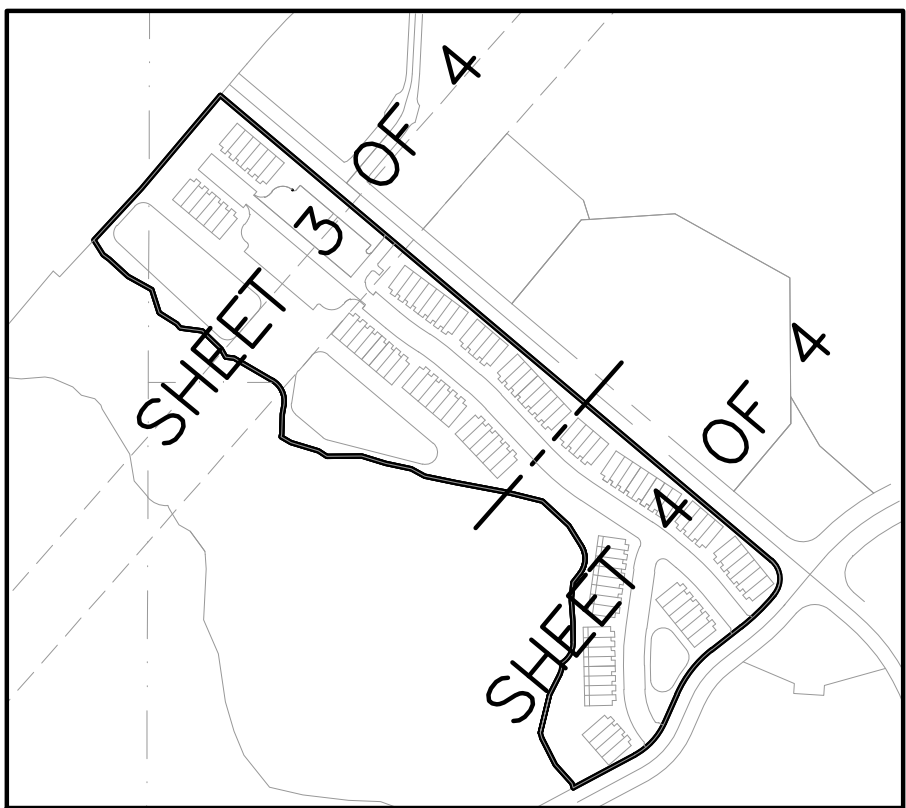
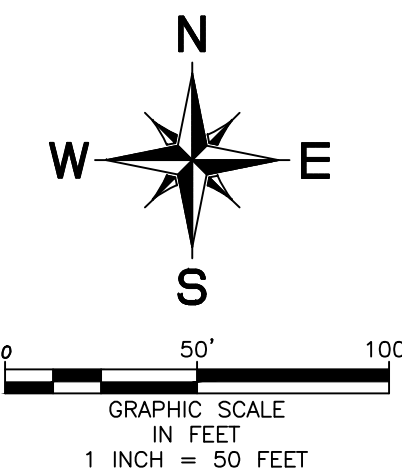
SPECTRUM AT REUNION PHASE 2

A REPLAT OF TRACTS CLUB-2, CONDO-2, P-1 & P-2,
SPECTRUM AT REUNION, PER PLAT BOOK 28, PAGES 138-143, IN
THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA
A PORTION OF SECTIONS 27 & 34 - TOWNSHIP 25 SOUTH -
RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA

PLAT
BOOK

PAGE

SHEET 3 OF 4



KEY MAP

LINE TABLE		
LINE #	DIRECTION	LENGTH
L1	S31°48'17"E	67.95'
L2	S69°37'58"E	68.45'
L3	N68°57'16"E	28.74'
L4	S48°54'41"E	20.00'
L5	S51°56'04"E	19.87'
L6	S40°17'15"E	25.91'
L18	S27°02'17"E	21.89'
L19	S42°17'13"E	18.84'
L20	S65°57'54"E	31.22'
L21	N36°34'16"W	63.45'
L22	N26°38'11"W	1.53'
L23	N38°45'36"E	8.01'
L24	S40°11'32"W	8.00'
L25	N49°48'28"W	10.00'
L26	S73°08'55"E	1.53'
L27	S40°11'32"W	11.84'
L28	S49°58'28"E	13.34'
L29	N40°10'30"E	13.26'
L30	S49°58'28"E	13.34'
L31	N40°11'32"E	48.09'
L32	N26°38'11"W	1.53'
L33	S73°08'55"E	1.53'
L34	N40°11'32"E	10.00'
L36	N56°16'04"W	25.51'
L43	N49°48'28"W	10.00'
L44	S40°11'32"W	7.80'
L45	N49°48'28"W	12.00'
L46	S40°11'32"W	7.80'
L47	N49°48'28"W	10.00'
L48	S40°11'32"W	7.80'
L49	N49°48'28"W	12.00'
L50	S40°11'32"W	7.80'
L51	N49°48'28"W	8.00'
L52	S40°11'32"W	7.80'
L53	N49°48'28"W	12.00'
L54	S40°11'32"W	7.80'
L55	N49°48'28"W	8.00'
L56	S40°11'32"W	7.80'
L57	S49°48'28"E	12.00'
L58	N40°11'32"E	7.80'
L59	N49°48'28"W	10.00'
L60	S40°11'32"W	7.80'
L61	N49°48'28"W	12.00'
L62	N40°11'32"E	7.80'
L63	N49°48'28"W	10.00'
L64	N49°48'28"W	10.00'
L65	N40°11'32"E	7.80'
L66	N49°48'28"W	12.00'
L67	N40°11'32"E	7.80'
L68	N49°48'28"W	10.00'
L69	N40°11'32"E	7.80'
L70	N49°48'28"W	12.00'
L71	N40°11'32"E	7.80'
L72	N49°48'28"W	8.00'
L73	N40°11'32"E	7.80'
L74	N49°48'28"W	12.00'
L75	N40°11'32"E	7.80'
L76	N49°48'28"W	8.00'
L77	N40°11'32"E	7.80'
L78	S49°48'28"E	12.00'
L79	S40°11'32"W	7.80'
L80	N49°48'28"W	10.00'
L81	N40°11'32"E	7.80'
L82	N49°48'28"W	12.00'
L83	S40°11'32"W	7.80'
L84	N49°48'28"W	10.00'
L85	N49°48'28"W	10.00'
L86	N40°11'32"E	7.80'
L87	N49°48'28"W	12.00'
L88	N40°11'32"E	7.80'
L89	N49°48'28"W	8.00'
L90	N40°11'32"E	7.80'
L91	N49°48'28"W	12.00'
L92	N40°11'32"E	7.80'
L93	N49°48'28"W	8.00'
L94	N40°11'32"E	7.80'
L95	N49°48'28"W	12.00'
L96	N40°11'32"E	7.80'
L97	N49°48'28"W	8.00'
L98	N40°11'32"E	7.80'

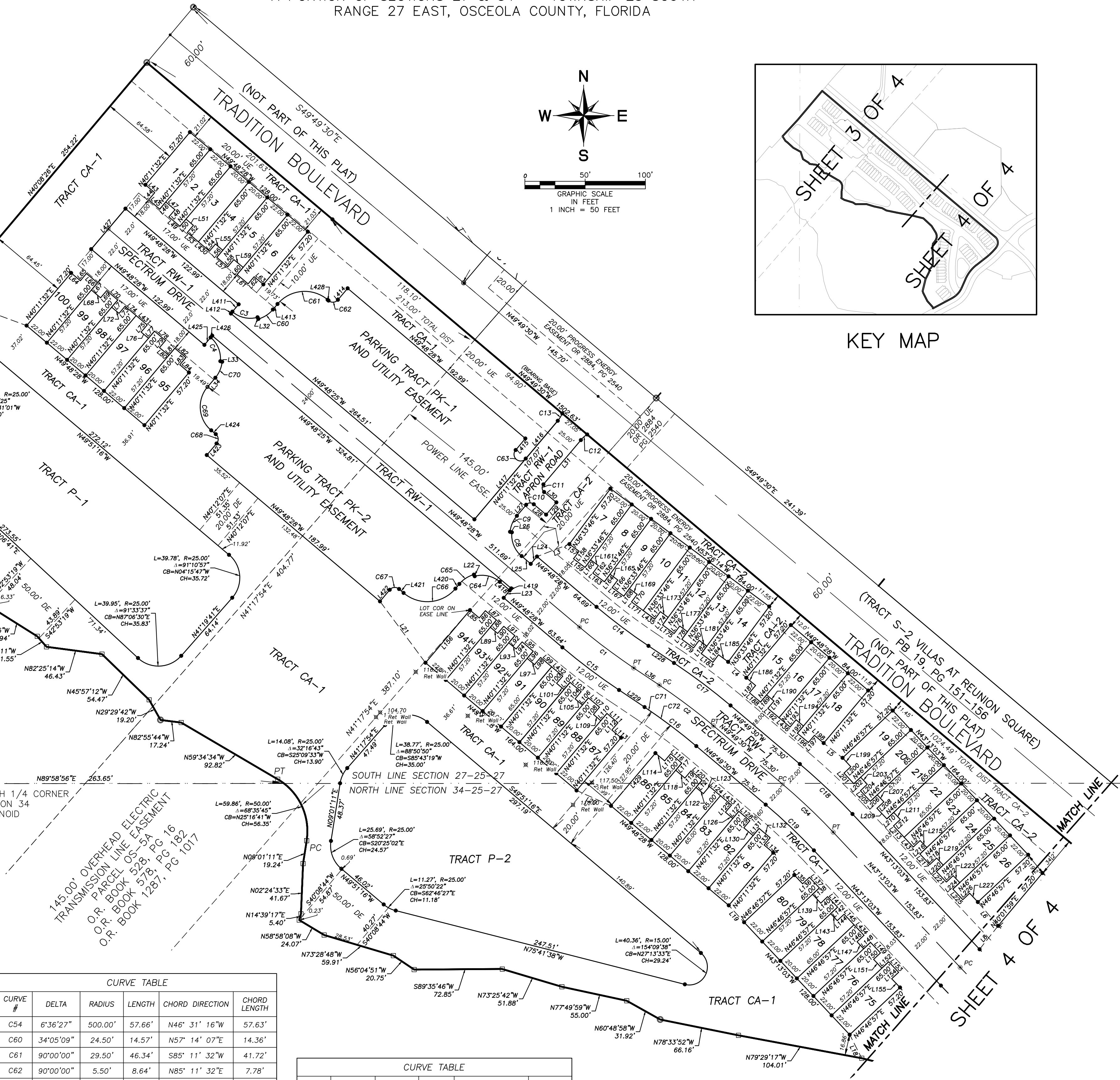
LINE TABLE		
LINE #	DIRECTION	LENGTH
L99	N49°48'28"W	12.00'
L100	N40°11'32"E	7.80'
L101	N49°48'28"W	8.00'
L102	N40°11'32"E	7.80'
L103	N49°48'28"W	12.00'
L104	N40°11'32"E	7.80'
L105	N49°48'28"W	8.00'
L106	N40°11'32"E	7.80'
L107	N49°48'28"W	12.00'
L108	N40°11'32"E	7.80'
L110	N40°11'32"E	7.80'
L111	N49°48'28"W	12.00'
L113	N49°48'28"W	10.00'
L114	N49°48'28"W	10.00'
L115	N40°11'32"E	7.80'
L116	N49°48'28"W	12.00'
L117	N40°11'32"E	7.80'
L118	N49°48'28"W	10.00'
L119	N40°11'32"E	7.80'
L120	N49°48'28"W	12.00'
L121	N40°11'32"E	7.80'
L122	N49°48'28"W	8.00'
L123	N40°11'32"E	7.80'
L124	N49°48'28"W	12.00'
L125	N40°11'32"E	7.80'
L126	N49°48'28"W	8.00'
L127	S40°11'32"W	7.80'
L128	S49°48'28"E	12.00'
L129	S40°11'32"W	7.80'
L130	N49°48'28"W	10.00'
L131	N40°11'32"E	7.80'
L132	N49°48'28"W	12.00'
L133	S40°11'32"W	7.80'
L134	N49°48'28"W	10.00'
L135	N43°13'03"W	10.00'
L136	N46°46'57"E	7.80'
L137	N43°13'03"W	12.00'
L138	N46°46'57"E	7.80'
L139	N43°13'03"W	10.00'
L140	N46°46'57"E	7.80'
L141	N43°13'03"W	12.00'
L142	N46°46'57"E	7.80'
L143	N43°13'03"W	8.00'
L144	N46°46'57"E	7.80'
L145	N43°13'03"W	12.00'
L146	N46°46'57"E	7.80'
L147	N43°13'03"W	8.00'
L148	N46°46'57"E	7.80'
L149	S43°13'03"E	12.00'
L150	S46°46'57"W	7.80'
L151	N43°13'03"W	10.00'
L152	N46°46'57"E	7.80'
L153	N43°13'03"W	12.00'
L154	S46°46'57"W	7.80'
L155	N43°13'03"W	10.00'
L156	N40°11'32"E	57.20'
L157	S53°26'14"E	10.00'
L158	S36°33'46"E	7.80'
L159	S53°26'14"E	12.00'
L160	S36°33'46"W	7.80'
L161	S53°26'14"E	8.00'
L162	S36°33'46"W	7.80'
L163	S53°26'14"E	12.00'
L164	S36°33'46"W	7.80'
L165	S53°26'14"E	8.00'
L166	S36°33'46"W	7.80'
L167	S53°26'14"E	12.00'
L168	S36°33'46"W	7.80'
L169	S53°26'14"E	8.00'
L170	S36°33'46"W	7.80'
L171	S53°26'14"E	12.00'
L172	S36°33'46"W	7.80'
L173	S53°26'14"E	8.00'
L174	S36°33'46"W	7.80'
L175	S53°26'14"E	12.00'
L176	S36°33'46"W	7.80'
L177	S53°26'14"E	8.00'
L178	S36°33'46"W	7.80'
L179	S53°26'14"E	12.00'
L180	S36°33'46"W	7.80'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L181	S53°26'14"E	8.00'
L182	S36°33'46"W	7.80'
L183	S53°26'14"E	12.00'
L184	S36°33'46"W	7.80'
L185	S53°26'14"E	10.00'
L186	N49°48'28"W	10.00'
L187	S40°11'32"W	7.80'
L188	N49°48'28"W	12.00'
L189	S40°11'32"W	7.80'
L190	N49°48'28"W	8.00'
L191	S40°11'32"W	7.80'
L192	N49°48'28"W	12.00'
L193	S40°11'32"W	7.80'
L194	N49°48'28"W	8.00'
L195	S40°11'32"W	7.80'
L196	N49°48'28"W	12.00'
L197	N40°11'32"E	7.80'
L198	N49°48'28"W	10.00'
L199	S43°13'03"E	7.80'
L200	N46°46'57"E	7.80'
L201	S43°13'03"E	12.00'
L202	S46°46'57"W	7.80'
L203	S43°13'03"E	8.00'
L204	S46°46'57"W	7.80'
L205	S43°13'03"E	12.00'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L206	S46°46'57"W	7.80'
L207	S43°13'03"E	8.00'
L208	S46°46'57"W	7.80'
L209	S43°13'03"E	12.00'
L210	S46°46'57"W	7.80'
L211	S43°13'03"E	8.00'
L212	S46°46'57"W	7.80'
L213	S43°13'03"E	12.00'
L214	S46°46'57"W	7.80'
L215	S43°13'03"E	8.00'
L216	S46°46'57"W	7.80'
L217	S43°13'03"E	12.00'
L218	S46°46'57"W	7.80'
L219	S43°13'03"E	8.00'
L220	S46°46'57"W	7.80'
L221	S43°13'03"E	12.00'
L222	S46°46'57"W	7.80'
L223	S43°13'03"E	8.00'
L224	S46°46'57"W	7.80'
L225	S43°13'03"E	12.00'
L226	S46°46'57"W	7.80'
L227	S43°13'03"E	10.00'
L228	N56°16'04"W	25.51'
L229	N56°16'04"W	25.51'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L411	S40°11'32"W	8.00'
L412	N40°11'32"E	2.00'
L413	S40°11'32"W	6.00'
L414	S40°11'32"W	12.50'
L415	N40°11'32"E	12.50'
L416	N40°12'57"E	41.07'
L417	N40°10'39"E	66.00'
L418	S49°48'28"E	10.87'
L419	N38°45'36"E	2.00'
L420	S40°11'32"W	5.00'
L421	N49°48'28"W	5.00'
L422	S40°11'32"W	12.50'
L423	N40°11'32"E	12.50'
L424	N49°48'28"W	5.00'
L425	N40°11'32"E	8.00'
L426	N40°11'32"E	2.00'
L427	S40°11'32"W	44.00'
L428	N49°48'28"W	1.00'
L429	N40°11'32"E	57.20'
L430	S49°48'28"E	12.00'
L431	S49°48'28"E	12.00'
L432	N49°48'28"W	12.00'
L433	S49°48'28"E	12.00'
L434	S43°13'03"E	12.00'
L435	S53°26'14"E	12.00'
L436	S49°48'28"E	12.00'
L437	S43°13'03"E	12.00'

CURVE TABLE				
CURVE #	DELTA	RADIUS	LENGTH	CHORD DIRECTION
C1	6°27'35"	500.00'	56.37'	N53° 02' 16"W
C2	6°26'34"	500.00'	56.22'	N53° 02' 47"W
C3	55°11'33"	23.00'	22.15'	S77° 24' 15"E
C4	55°04'03"	23.00'	22.10'	N22° 16' 26"W
C5	90°00'00"	25.50'	40.05'	S04° 48' 28"E
C6	34°05'09"	24.50'	14.57'	S57° 14' 07"W
C7	55°11'33"	23.00'	22.15'	N77° 24' 15"W
C8	55°04'03"	23.00'	22.11'	S22° 16' 26"E
C9	34°12'49"	24.50'	14.63'	S05° 05' 07"W
C10	90°00'00"	4.50'	7.07'	S85° 11' 32"W
C11	90°00'00"	4.50'	7.07'	S04° 48' 28"E
C12	16°30'44"	24.50'	7.06'	S48° 26' 54"W
C13	16°46'45"	24.50'	7.17'	N31° 48' 10"E
C14	6°27'35"	478.00'	53.89'	S53° 02' 16"E
C15	6°27'35"	522.00'	58.85'	S53° 02' 16"E
C16	6°26'34"	478.00'	53.75'	N53° 02' 47"W
C17	6°26'34"	522.00'	58.70'	N53° 02' 47"W
C18	6°36'27"	522.00'	60.20'	N46° 31' 16"W
C19	6°36'27"	478.00'	55.12'	N46° 31' 16"W



CURVE TABLE				
CURVE #	DELTA	RADIUS	LENGTH	CHORD DIRECTION
C54	6°36'27"	500.00'	57.66'	N46° 31' 16"W
C60	34°05'09"	24.50'	14.57'	N57° 14' 07"E
C61	90°00'00"	29.50'	46.34'	S85° 11' 32"W
C62	90°00'00"	5.50'	8.64'	N85° 11' 32"E
C63	179°55'18"	5.50'	17.27'	S49° 46' 07"E
C64	55°11'33"	23.00'	22.15'	N77° 24' 15"W
C65	34°05'09"	24.50'	14.57'	S57° 14' 07"W
C66	89°59'48"	30.50'	47.91'	N85° 11' 33"E
C67	90°00'00"	5.50'	8.64'	S85° 11' 32"W
C68	90°00'00"	5.50'	8.64'	N04° 48' 28"W
C69	90°00'00"	25.50'	40.05'	S04° 48' 28"E

CURVE TABLE				
CURVE #	DELTA	RADIUS	LENGTH	CHORD DIRECTION
C70	34°12'49"	24.50'	14.63'	N23° 05' 07"E
C71	0°46'42"	478.00'	6.49'	N55° 52' 43"W
C72	2°24'17"	478.00'	20.06'	N54° 17' 13"W

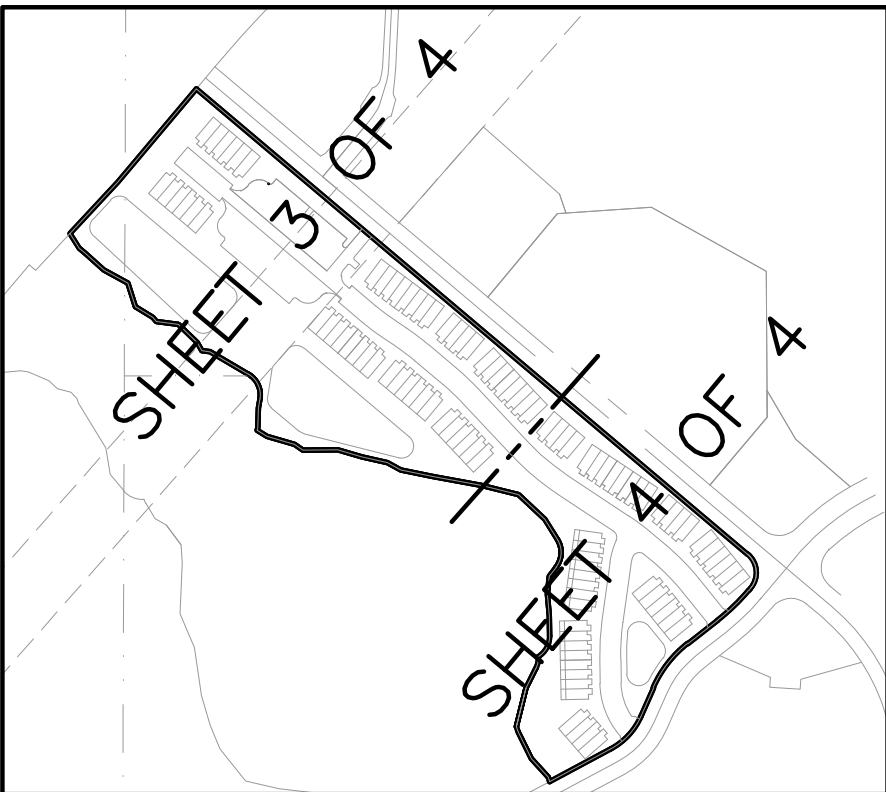
NOTE:
AREAS WHERE SET IRON ROD SYMBOLS ARE NOT SHOWN ON
PLATTED LOT CORNERS SHALL DEPICT THAT THE BUILDING CORNERS
SHALL BE THE MONUMENTED LOT CORNERS FOR THOSE LOTS.



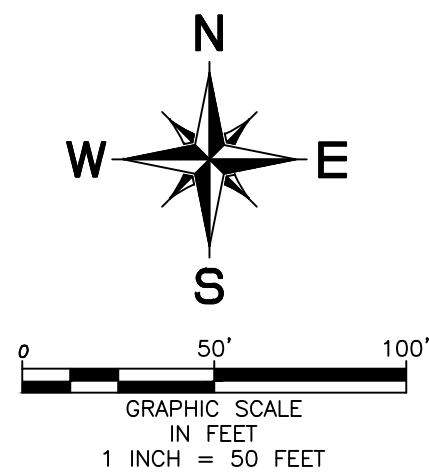
222 CHURCH STREET, KISSIMMEE, FL 34741
PHONE 407-846-1216 - FAX 407-846-0037
CERTIFICATE NUMBER LB 6605

SPECTRUM AT REUNION PHASE 2

A REPLAT OF TRACTS CLUB-2, CONDO-2, P-1 & P-2,
SPECTRUM AT REUNION, PER PLAT BOOK 28, PAGES 138-143, IN
THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA
A PORTION OF SECTIONS 27 & 34 — TOWNSHIP 25 SOUTH —
RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA



KEY MAP



LINE TABLE		
LINE #	DIRECTION	LENGTH
L6	S40°17'15"E	25.91'
L7	N51°46'50"W	25.49'
L8	S38°28'10"W	24.77'
L9	N54°54'51"W	20.25'
L10	N57°11'03"W	20.30'
L11	N17°16'41"E	31.05'
L12	N72°24'00"E	27.39'
L13	N14°31'13"W	45.84'
L14	S25°14'42"E	28.12'
L15	S17°40'06"W	23.88'
L16	S27°07'14"W	21.16'
L17	N86°44'05"W	24.70'
L37	N49°49'30"W	37.63'
L38	N1°10'14"W	49.67'
L230	N1°10'14"W	49.67'
L231	N1°10'14"W	49.67'
L233	N80°05'56"W	5.30'
L234	N61°29'37"W	7.98'
L235	S38°03'23"E	0.85'
L236	S41°56'52"E	0.19'
L237	N49°49'30"W	37.63'
L238	S49°49'30"E	22.66'
L241	N40°08'25"E	5.50'
L242	N39°01'40"W	10.00'
L243	S50°58'20"W	7.80'
L244	N39°01'40"W	12.00'
L245	N50°58'20"E	7.80'
L246	N39°01'40"W	10.00'
L247	S50°58'20"W	7.80'
L248	S39°01'40"E	12.00'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L249	N50°58'20"E	7.80'
L250	N39°01'40"W	8.00'
L251	N50°58'20"E	7.80'
L252	N39°01'40"W	12.00'
L253	N50°58'20"E	7.80'
L254	N39°01'40"W	8.00'
L255	N50°58'20"E	7.80'
L256	N39°01'40"W	12.00'
L257	N50°58'20"E	7.80'
L258	N39°01'40"W	10.00'
L259	N50°58'20"E	7.80'
L260	N39°01'40"W	12.00'
L261	N50°58'20"E	7.80'
L262	N39°01'40"W	10.00'
L263	N41°22'16"W	10.00'
L264	S48°37'44"W	7.80'
L265	N41°22'16"W	12.00'
L266	N48°37'44"E	7.80'
L267	N41°22'16"W	8.00'
L268	N48°37'44"E	7.80'
L269	N41°22'16"W	12.00'
L270	N48°37'44"E	7.80'
L271	N41°22'16"W	8.00'
L272	N48°37'44"E	7.80'
L273	N41°22'16"W	12.00'
L274	N48°37'44"E	7.80'
L275	N41°22'16"W	10.00'
L276	N1°10'14"W	10.00'
L277	S88°49'46"W	7.80'
L278	N1°10'14"W	12.00'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L279	S88°49'46"W	7.80'
L280	N1°10'14"W	8.00'
L281	N88°49'46"E	7.80'
L282	N1°10'14"W	12.00'
L283	S88°49'46"W	7.80'
L284	N1°10'14"W	8.00'
L285	N88°49'46"E	7.80'
L286	N1°10'14"W	12.00'
L287	S88°49'46"W	7.80'
L288	N1°10'14"W	8.00'
L289	N88°49'46"E	7.80'
L290	S1°10'14"E	12.00'
L291	N88°49'46"E	7.80'
L292	N1°10'14"W	8.00'
L293	S88°49'46"W	7.80'
L294	N1°10'14"W	12.00'
L295	N88°49'46"E	7.80'
L296	N1°10'14"W	8.00'
L297	S88°49'46"W	7.80'
L298	N1°10'14"W	12.00'
L299	N88°49'46"E	7.80'
L300	N1°10'14"W	8.00'
L301	S88°49'46"W	7.80'
L302	N1°10'14"W	12.00'
L303	N88°49'46"E	7.80'
L304	N1°10'14"W	10.00'
L305	N7°58'15"E	10.00'
L306	N82°01'45"W	7.80'
L307	N7°58'15"E	12.00'
L308	N82°01'45"W	7.80'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L309	N7°58'15"E	8.00'
L310	S82°01'45"E	7.80'
L311	N7°58'15"E	12.00'
L312	N82°01'45"W	7.80'
L313	N7°58'15"E	8.00'
L314	S82°01'45"E	7.80'
L315	N7°58'15"E	12.00'
L316	N82°01'45"W	7.80'
L317	N7°58'15"E	8.00'
L318	S82°01'45"E	7.80'
L319	N7°58'15"E	12.00'
L320	S82°01'45"E	7.80'
L321	N7°58'15"E	8.00'
L322	N82°01'45"W	7.80'
L323	N7°58'15"E	12.00'
L324	S82°01'45"E	7.80'
L325	N7°58'15"E	8.00'
L326	N82°01'45"W	7.80'
L327	N7°58'15"E	12.00'
L328	S82°01'45"E	7.80'
L329	N7°58'15"E	8.00'
L330	N82°01'45"W	7.80'
L331	N7°58'15"E	12.00'
L332	S82°01'45"E	7.80'
L333	N7°58'15"E	10.00'
L334	N49°58'01"W	10.00'
L335	S40°01'59"W	7.80'
L336	N49°58'01"W	12.00'
L337	N40°01'59"E	7.80'
L338	N49°58'01"W	8.00'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L339	S40°01'59"W	7.80'
L340	N49°58'01"W	12.00'
L341	S40°01'59"W	7.80'
L342	N49°58'01"W	8.00'
L343	N40°01'59"E	7.80'
L344	N49°58'01"W	12.00'
L345	N40°01'59"E	7.80'
L346	N49°58'01"W	10.00'
L347	S56°32'11"E	10.00'
L348	N33°27'49"E	7.80'
L349	S56°32'11"E	12.00'
L350	N33°27'49"E	7.80'
L351	S56°32'11"E	8.00'
L352	S33°27'49"W	7.80'
L353	S56°32'11"E	12.00'
L354	N33°27'49"E	7.80'
L355	S56°32'11"E	8.00'
L356	S33°27'49"W	7.80'
L357	S56°32'11"E	12.00'
L358	N33°27'49"E	7.80'
L359	S56°32'11"E	8.00'
L360	S56°32'11"E	12.00'
L361	S33°27'49"W	7.80'
L362	S56°32'11"E	8.00'
L363	N33°27'49"E	7.80'
L364	S56°32'11"E	12.00'
L365	S33°27'49"W	7.80'
L366	S56°32'11"E	8.00'
L367	N33°27'49"E	7.80'
L368	S56°32'11"E	12.00'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L369	S33°27'49"W	7.80'
L370	S56°32'11"E	8.00'
L371	N33°27'49"E	7.80'
L372	S56°32'11"E	12.00'
L373	S33°27'49"W	7.80'
L374	S56°32'11"E	10.00'
L375	N49°58'01"W	10.00'
L376	S40°01'59"W	7.80'
L377	N49°58'01"W	12.00'
L378	N40°01'59"E	7.80'
L379	N49°58'01"W	8.00'
L380	S40°01'59"W	7.80'
L381	N49°58'01"W	12.00'
L382	S40°01'59"W	7.80'
L383	N49°58'01"W	8.00'
L384	N40°01'59"E	7.80'
L385	N49°58'01"W	12.00'
L386	N40°01'59"E	7.80'
L387	N49°58'01"W	10.00'
L388	N39°01'40"W	10.00'
L389	S50°58'20"W	7.80'
L390	N39°01'40"W	12.00'
L391	N50°58'20"E	7.80'
L392	N39°01'40"W	10.00'
L393	S50°58'20"W	7.80'
L394	N39°01'40"W	12.00'
L395	N50°58'20"E	7.80'
L396	N39°01'40"W	8.00'
L397	S50°58'20"W	7.80'
L398	N39°01'40"W	12.00'

LINE TABLE		
LINE #	DIRECTION	LENGTH
L399	S50°58'20"W	7.80'
L400	N39°01'40"W	8.00'
L401	N50°58'20"E	7.80'
L402	S39°01'40"E	12.00'
L403	N50°58'20"E	7.80'
L404	N39°01'40"W	10.00'
L405	N50°58'20"E	7.80'
L406	N39°01'40"W	12.00'
L407	N50°58'20"E	7.80'
L408	N39°01'40"W	10.00'
L409	S33°27'49"W	7.80'
L438	S49°58'01"E	12.00'
L439	S56°32'11"E	12.00'
L440	S49°58'01"E	12.00'
L441	S39°01'40"E	12.00'
L442	S39°01'40"E	12.00'
L443	N7°58'15"E	12.00'
L444	N1°10'14"W	12.00'
L445	S41°22'16"E	12.00'
L446	N86°08'28"E	7.19'
L447	N39°01'40"W	76.00'

CURVE TABLE					
CURVE #	DELTA	RADIUS	LENGTH	CHORD DIRECTION	CHORD LENGTH
C20	1°19'08"	522.00'	121.34'	N49° 52' 37"W	121.07'
C21	1°19'08"	478.00'	111.12'	N49° 52' 37"W	110.87'
C22	6°42'41"	522.00'	61.15'	N53° 10' 51"W	61.11'
C23	10°47'50"	522.00'	98.37'	N44° 25' 35"W	98.22'
C24	10°47'50"	478.00'	90.08'	N44° 25' 35"W	89.94'
C25	11°45'52"	15.00'	30.11'	S72° 40' 34"W	25.30'
C26	7°12'23"	128.00'	16.10'	S11° 34' 26"W	16.09'
C27	80°36'10"	15.00'	21.10'	N16° 14' 06"W	19.40'
C28	16°05'44"	172.00'	48.32'	S16° 01' 07"W	48.16'
C29	9°08'28"	522.00'	83.28'	S03° 24' 00"W	83.19'
C30	39°18'59"	172.00'	118.03'	S20° 49' 43"E	115.72'
C31	32°36'15"	128.00'	72.84'	S17° 28' 21"E	71.86'
C32	46°19'27"	2.00'	1.62'	S56° 56' 13"E	1.57'
C33	18°36'19"	10.00'	3.25'	N70° 47' 47"W	3.23'
C34	47°39'20"	5.00'	4.16'	N16° 39' 33"W	4.04'
C35	50°47'30"	11.00'	9.75'	S18° 11' 32"E	9.44'
C36	37°56'04"	140.00'	92.69'	S42° 50' 35"W	91.01'
C37	28°04'04"	240.00'	117.57'	S37° 54' 35"W	116.40'
C38	11°48'11"	440.00'	90.64'	S46° 02' 31"W	90.48'
C39	89°57'55"	50.00'	78.51'	S04° 50' 32"E	70.69'
C40	11°12'24"	140.00'	27.38'	N56° 12' 25"E	27.34'
C41	2°10'28"	140.00'	5.31'	N24° 57' 47"E	5.31'
C42	24°33'13"	140.00'	60.00'	N38° 19' 37"E	59.54'
C43	50°49'46"	5.00'	4.44'	N12° 35' 10"W	4.29'
C44	49°44'07"	9.00'	7.81'	S13° 11' 20"E	7.57'
C45	3°53'29"	440.00'	29.88'	N49° 59' 52"E	29.88'
C46	48°59'43"	5.00'	4.28'	S63° 07' 23"E	4.15'
C47	46°11'39"	11.00'	8.87'	N64° 31' 25"W	8.63'
C48	7°54'42"	440.00'	60.76'	N44° 05' 46"E	60.71'
C49	135°23'05"	25.00'	59.07'	S73° 16' 47"W	46.26'
C50	6°45'29"	466.00'	54.96'	S02° 12' 31"W	54.93'
C51	152°01'52"	25.00'	66.34'	S77° 11' 10"E	48.52'
C52	11°34'24"	255.00'	51.51'	N32° 35' 07"E	51.42'
C53	77°23'59"	25.00'	33.77'	N00° 19' 41"W	31.26'
C55	13°19'08"	500.00'	116.23'	N49° 52' 37"W	115.97'
C56	6°42'41"	500.00'	58.57'	N53° 10' 51"W	58.54'
C57	10°47'50"	500.00'	94.22'	N44° 25' 35"W	94.08'
C58	3°01'29"	500.00'	26.40'	N55° 01' 27"W	26.39'
C59	3°41'12"	500.00'	32.17'	N51° 40' 06"W	32.17'

LOT 2
MAGNOLIA CREEK
P.B. 12, PGS. 70-79
NOT PART OF
THIS PLAT

CONSERVATION EASEMENT
OR 1452, PG. 116
OR 4345, PG. 2896

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SECTION VIII

SECTION C

SECTION 1

Reunion East Action Items

Meeting Assigned	Action Item	Assigned To	Status	Comments
3/14/11	Irrigation Management	Kingwood/ Trucco	In Process	Draft agreement for Operation of Irrigation System under legal review.
2/13/20	Access to Reunion Village/Davenport Creek Bridge	Boyd/Scheerer	In Process	BOS approved construction proposal 10.13.2022. Agreement executed. Proposals for Access Control System to be considered when multiple bids are available.
	Traffic Calming			FY2023 R&M Project on hold until after Pavement Report.
	Pavement Management Plan	Boyd	In Process	Report to be presented to BOS at April's meeting.
9/9/21	Security Improvements at Carriage Pointe	Scheerer/Vargas	In Process	Access Control proposal approved 03.10.2022. Project in process and communication to residents in process.
12/8/22	Roundabout Ped. Crossing	Scheerer	In Process	Proposal scheduled to be presented 03.09.2023.
12/8/22	Swing set at Playground	Scheerer	In Process	Proposal approved 02.09.2023.

1/9/23	Seven Eagles Pool Furniture	Scheerer	In Process	Proposal approved 02.09.2023.
1/9/23	Seven Eagles Fountain Replacement	Scheerer		Proposals pending.
Reunion West Action Items				
Meeting Assigned	Action Item	Assigned To	Status	Comments
11/12/20	Development of Recreational Parcels on Grand Traverse Parkway & Valhalla Terr.	Boyd/Scheerer	In Process	Signage to be presented 03.09.2023. Fitness Center Mulch approved 12.09.2022 and installation pending.
1/13/22	Monitor Residential/ Industrial/Commercial Development Nearby Reunion	Adams		https://permits.osceola.org/CitizenAccess/Default.aspx Parcel Numbers: 282527000000600000 51.02 acres 332527000000500000 52.55 acres 3325273160000A0090 19.04 acres
12/9/21	Monitor Sinclair Road Extension Project	Adams		www.Osceola.org/go/sinclairroad

	Monitor Old Lake Wilson Road Improvement Project	Adams		www.improveoldlakewilsonroad.com . Intersection improvements at Pendant Court to be considered in tandem with road improvements.
	Traffic Calming		In Process	Radar Display Signs approved for RW/Encore neighborhood 02.09.2023.
	Pavement Management Plan	Boyd		Report to be presented to BOS at April's meeting.
1/9/23	Sign Upgrades	Scheerer		Street signs to be upgraded to Reunion standard where needed.
2/9/23	Temporary Parking Signs at Playground/Mail Parking	Scheerer		Enforcement to be discussed 03.09.2023.

SECTION 2

Reunion East

Community Development District

Summary of Check Register

February 1, 2023 to February 28, 2023

Fund	Date	Check No.'s		Amount
General Fund	2/2/23	5590-5597	\$	15,274.57
	2/8/23	5598-5601	\$	27,220.57
	2/9/23	5602-5603	\$	110,587.87
	2/15/23	5604-5605	\$	6,878.95
	2/20/23	5606-5607	\$	1,036,034.00
	2/23/23	5608-5614	\$	18,638.16
			\$	1,214,634.12
Replacement & Maintenance	2/2/23	205	\$	9,165.00
	2/15/23	206-207	\$	7,825.00
	2/23/23	208-209	\$	14,435.53
			\$	31,425.53
Payroll	<u>February 2023</u>			
	John Dryburgh	50690	\$	184.70
	June Wispelwey	50691	\$	184.70
	Mark Greenstein	50692	\$	184.70
	Steven Goldstein	50693	\$	184.70
	Trudy Hobbs	50694	\$	184.70
			\$	923.50
			\$	1,246,983.15

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
2/02/23	00129	1/21/23 5202	202301 320-53800-46200	HC-ADJ.POOL GATE/LOCKSET	*	103.60	
		1/21/23 5202	202301 300-13100-10100	HC-ADJ.POOL GATE/LOCKSET	*	81.40	
		1/21/23 5204	202301 320-53800-46200	CP-ADJ.BATHROOM WTR PRSSR	*	159.60	
		1/21/23 5204	202301 300-13100-10100	CP-ADJ.BATHROOM WTR PRSSR	*	125.40	
		1/21/23 5205	202301 320-53800-46200	TER-INST.GATE STOP/ADJ.	*	182.00	
		1/21/23 5205	202301 300-13100-10100	TER-INST.GATE STOP/ADJ.	*	143.00	
		1/21/23 5206	202301 320-53800-46200	SE-RPLC 2 FLUSH VALVE SET	*	316.40	
		1/21/23 5206	202301 300-13100-10100	SE-RPLC 2 FLUSH VALVE SET	*	248.60	
		1/21/23 5207	202301 320-53800-48100	RPR GATE LATCH GRD-DOG PK	*	131.60	
		1/21/23 5207	202301 300-13100-10100	RPR GATE LATCH GRD-DOG PK	*	103.40	
		1/27/23 5211	202301 320-53800-46200	SE-REPAINT BALUSTRADE/2CT	*	708.40	
		1/27/23 5211	202301 300-13100-10100	SE-REPAINT BALUSTRADE/2CT	*	556.60	
BERRY CONSTRUCTION INC.						2,860.00	005590
2/02/23	00134	2/01/23 3586	202301 310-51300-31100	PREP & ATTEND CDD MEETING	*	668.58	
BOYD CIVIL ENGINEERING						668.58	005591
2/02/23	00163	1/28/23 1839	202301 320-53800-47500	PRS.WSH-I4 BRDG/GRDHS/CP	*	4,704.00	
		1/28/23 1839	202301 300-13100-10100	PRS.WSH-I4 BRDG/GRDHS/CP	*	3,696.00	
PRESSURE WASH THIS						8,400.00	005592
2/02/23	00103	2/01/23 02012023	202302 300-20700-10000	FY23 DEBT SRVC SER2015A	*	1,424.36	
REUNION EAST CDD C/O USBANK						1,424.36	005593
2/02/23	00103	2/01/23 02012023	202302 300-20700-10800	FY23 DEBT SRVC SER2021	*	342.45	
REUNION EAST CDD C/O USBANK						342.45	005594
2/02/23	00060	1/19/23 395646	202301 320-53800-46200	SE-RPLC BOTH SPA CLOCKS	*	198.79	
REUE REUNION EAST TVISCARRA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
2/08/23	00175	2/01/23 8581	202302 320-53800-46200		*	8,680.00	
			POOL MAINTENANCE FEB23				
		2/01/23 8581	202302 300-13100-10100		*	6,820.00	
			POOL MAINTENANCE FEB23				
				ROBERTS POOL SERVICE AND REPAIR INC			15,500.00 005600
2/08/23	00060	1/23/23 395712	202301 320-53800-46200		*	629.38	
			HC A-RPLC MOTOR/SEAL/ORNG				
		1/23/23 395712	202301 300-13100-10100		*	494.52	
			HC A-RPLC MOTOR/SEAL/ORNG				
		1/23/23 395713	202301 320-53800-46200		*	529.17	
			HC B-INST.MOTOR/SEAL/PLAT				
		1/23/23 395713	202301 300-13100-10100		*	415.78	
			HC B-INST.MOTOR/SEAL/PLAT				
				SPIES POOL LLC			2,068.85 005601
2/09/23	00103	2/09/23 02092023	202302 300-20700-10000		*	89,153.39	
			FY23 DEBT SRVC SER2015A				
				REUNION EAST CDD C/O USBANK			89,153.39 005602
2/09/23	00103	2/09/23 02092023	202302 300-20700-10800		*	21,434.48	
			FY23 DEBT SRVC SER2021				
				REUNION EAST CDD C/O USBANK			21,434.48 005603
2/15/23	00163	2/09/23 1841	202302 320-53800-47500		*	3,192.00	
			PRS.WSH-AREA FRNT MONUMNT				
		2/09/23 1841	202302 300-13100-10100		*	2,508.00	
			PRS.WSH-AREA FRNT MONUMNT				
				PRESSURE WASH THIS			5,700.00 005604
2/15/23	00060	1/30/23 395970	202301 320-53800-46200		*	660.21	
			HC B-RPLC MOTOR/SEAL/DIFF				
		1/30/23 395970	202301 300-13100-10100		*	518.74	
			HC B-RPLC MOTOR/SEAL/DIFF				
				SPIES POOL LLC			1,178.95 005605
2/20/23	00150	2/20/23 02202023	202302 300-15100-10100		*	925,000.00	
			TRANS. FUNDS TO SBA OPER.				
				REUNION EAST CDD C/O STATE BOARD OF			925,000.00 005606
2/20/23	00150	2/20/23 02202023	202302 320-58100-10000		*	111,034.00	
			FY23 R&M BUDGETED AMOUNT				
				REUNION EAST CDD C/O STATE BOARD OF			111,034.00 005607
2/23/23	00129	2/11/23 5225	202302 320-53800-46200		*	355.60	
			TER-RPLC TOILET FLSH VLVE				
				REUE REUNION EAST TVISCARRA			

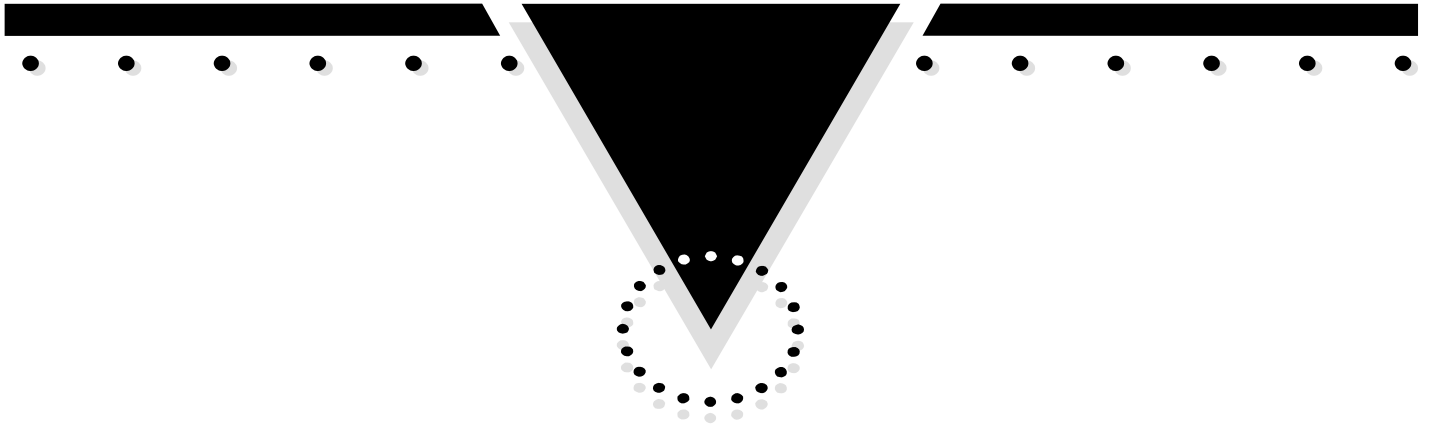
CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
		2/11/23	5225	202302	300-13100-10100					*	279.40		
			TER-RPLC	TOILET	FLSH	VLVE							
		2/11/23	5226	202302	320-53800-57400					*	243.60		
			RPLC	SPNE	GH-CEILING	TILE							
		2/11/23	5226	202302	300-13100-10100					*	191.40		
			RPLC	SPNE	GH-CEILING	TILE							
		2/11/23	5227	202302	320-53800-46200					*	630.00		
			RPR/ADJ.	POOL	DOORS/SCREWS								
		2/11/23	5227	202302	300-13100-10100					*	495.00		
			RPR/ADJ.	POOL	DOORS/SCREWS								
		2/11/23	5228	202302	320-53800-46200					*	358.40		
			SE-RPLC	CEILING	TILE/HDRL								
		2/11/23	5228	202302	300-13100-10100					*	281.60		
			SE-RPLC	CEILING	TILE/HDRL								
		2/16/23	5231	202302	320-53800-48100					*	182.00		
			INST.DOG	WASTE	STATION								
		2/16/23	5231	202302	300-13100-10100					*	143.00		
			INST.DOG	WASTE	STATION								
		2/16/23	5232	202302	320-53800-57400					*	187.60		
			INST.5	75WATT	GH	LED	BLBS						
		2/16/23	5232	202302	300-13100-10100					*	147.40		
			INST.5	75WATT	GH	LED	BLBS						
		2/16/23	5233	202302	320-53800-46200					*	1,313.20		
			INSP/RPR	ALL	POOL	PAVERS							
		2/16/23	5233	202302	300-13100-10100					*	1,031.80		
			INSP/RPR	ALL	POOL	PAVERS							
		2/16/23	5234	202302	320-53800-53200					*	495.60		
			TER-INST.	3STOP/ST	SIGNS								
		2/16/23	5234	202302	300-13100-10100					*	389.40		
			TER-INST.	3STOP/ST	SIGNS								
									BERRY CONSTRUCTION INC.			6,725.00	005609
2/23/23	00147	1/25/23	I104777	202301	320-53800-57400					*	305.20		
			SVC	CALL-CHG	HOT	WTR	HEAT						
		1/25/23	I104777	202301	300-13100-10100					*	239.80		
			SVC	CALL-CHG	HOT	WTR	HEAT						
		2/08/23	I105705	202302	320-53800-46200					*	834.40		
			SVC	CALL-BOLT/TOILET/FLNG									
		2/08/23	I105705	202302	300-13100-10100					*	655.60		
			SVC	CALL-BOLT/TOILET/FLNG									
									BROWNIE'S SEPTIC AND PLUMBING LLC			2,035.00	005610
2/23/23	00119	2/03/23	109535	202301	310-51300-31500					*	2,425.00		
			MTG/ALL	TERAIN	AGR/SECRTY								
									LATHAM, LUNA, EDEN & BEAUDINE, LLP			2,425.00	005611
									REUE REUNION EAST				
									TVISCARRA				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
2/23/23	00002	1/10/23	67420277 202301 310-51300-48000	NOT.OF RULEMAKE/PROCEDURE	*	125.67	
		1/10/23	67420277 202301 310-51300-48000	NOT.OF RULE DEVELOPMENT	*	238.18	
ORLANDO SENTINEL COMMUNICATION							363.85 005612
2/23/23	00092	2/21/23	CM5 202212 320-53800-43300		*	758.34-	
			CREDIT - MGMT FEE DEC22				
		2/21/23	CM5 202212 300-13100-10100		*	595.83-	
			CREDIT - MGMT FEE DEC22				
		2/21/23	CM6 202211 320-53800-43300		*	758.34-	
			CREDIT - MGMT FEE NOV22				
		2/21/23	CM6 202211 300-13100-10100		*	595.83-	
			CREDIT - MGMT FEE NOV22				
		2/21/23	CM7 202210 320-53800-43300		*	758.34-	
			CREDIT - MGMT FEE OCT22				
		2/21/23	CM7 202210 300-13100-10100		*	595.83-	
			CREDIT - MGMT FEE OCT22				
		2/21/23	551 202301 320-53800-12100		*	758.33	
			MANAGEMENT FEES JAN23				
		2/21/23	551 202301 300-13100-10100		*	595.83	
			MANAGEMENT FEES JAN23				
		2/21/23	552 202301 320-53800-46200		*	1,848.00	
			POOL CLEANING SRVC JAN23				
		2/21/23	552 202301 300-13100-10100		*	1,452.00	
			POOL CLEANING SRVC JAN23				
		2/21/23	553 202301 320-53800-43300		*	2,360.96	
			SE CONTRACT CLEAN JAN23				
		2/21/23	553 202301 300-13100-10100		*	1,855.04	
			SE CONTRACT CLEAN JAN23				
		2/21/23	553 202301 320-53800-43300		*	753.32	
			SE CLEANING SUPPLY JAN23				
		2/21/23	553 202301 300-13100-10100		*	591.89	
			SE CLEANING SUPPLY JAN23				
		2/21/23	567 202301 320-53800-43000		*	821.71	
			DUKEENERGY#9100 8324 0443				
		2/21/23	572 202301 320-53800-43100		*	114.74	
			TOHO METER#62644093 JAN23				
REUNION RESORT							7,089.31 005614
TOTAL FOR BANK A						1,214,634.12	
TOTAL FOR REGISTER						1,214,634.12	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
2/02/23	00001	1/21/23 5208	202301 320-53800-53000		*	5,132.40	
			RPLC CONCRETE SDWLK RESRT				
		1/21/23 5208	202301 300-13100-10100		*	4,032.60	
			RPLC CONCRETE SDWLK RESRT				
BERRY CONSTRUCTION INC.							9,165.00 000205
2/15/23	00003	2/09/23 0209SEPO	202302 320-53800-63000		*	1,946.00	
			SE-20 LOUNGE CHAIRS STACK				
		2/09/23 0209SEPO	202302 300-13100-10100		*	1,529.00	
			SE-20 LOUNGE CHAIRS STACK				
JNJ HOME SERVICES							3,475.00 000206
2/15/23	00006	1/27/23 395950	202301 320-53800-64000		*	2,436.00	
			TER-INST.HEATER/PVC/GFCI				
		1/27/23 395950	202301 300-13100-10100		*	1,914.00	
			TER-INST.HEATER/PVC/GFCI				
SPIES POOL, LLC							4,350.00 000207
2/23/23	00036	2/21/23 PTP23-03	202302 320-53800-60000		*	4,180.70	
			50%DEP-INST.PLYGND SWING				
		2/21/23 PTP23-03	202302 300-13100-10100		*	3,284.83	
			50%DEP-INST.PLYGND SWING				
PLAYTOPIA, INC.							7,465.53 000208
2/23/23	00037	2/23/23 02232023	202302 310-51300-49100		*	3,903.20	
			INSPECT.FEE-SPINE RD GATE				
		2/23/23 02232023	202302 300-13100-10100		*	3,066.80	
			INSPECT.FEE-SPINE RD GATE				
OSCEOLA COUNTY BOARD OF COUNTY							6,970.00 000209
TOTAL FOR BANK C						31,425.53	
TOTAL FOR REGISTER						31,425.53	

SECTION 3



Reunion East

Community Development District

Unaudited Financial Reporting

January 31, 2023



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Reunion East
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
January 31, 2023

	General	Replacement & Maintenance	Debt Service	Capital Projects	(Memorandum Only) 2023
ASSETS:					
CASH	\$1,453,180	\$42,000	---	---	\$1,495,180
CUSTODY ACCOUNT	\$466,499	---	---	---	\$466,499
STATE BOARD OF ADMINISTRATION	\$1,281,631	\$3,414,016	---	---	\$4,695,647
DUE FROM GENERAL FUND	---	---	\$6,767	---	\$6,767
DUE FROM REUNION WEST	\$273,367	\$45,385	---	---	\$318,752
INVESTMENTS					
SERIES 2002A-2					
Reserve	---	---	\$3	---	\$3
Revenue	---	---	\$101,912	---	\$101,912
SERIES 2005					
Reserve	---	---	\$4	---	\$4
Revenue	---	---	\$196,242	---	\$196,242
Construction	---	---	---	\$10	\$10
SERIES 2015A					
Reserve	---	---	\$175,000	---	\$175,000
Revenue	---	---	\$2,454,308	---	\$2,454,308
Prepayment	---	---	\$36	---	\$36
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	---	---	\$760,022	---	\$760,022
Construction	---	---	---	\$587,209	\$587,209
TOTAL ASSETS	\$3,474,679	\$3,501,400	\$4,810,448	\$587,219	\$12,373,745
LIABILITIES:					
ACCOUNTS PAYABLE	\$28,376	\$13,515	---	---	\$41,891
CONTRACTS PAYABLE	\$1,323	---	---	---	\$1,323
DUE TO DEBT 2015A	\$6,424	---	---	---	\$6,424
DUE TO DEBT 2021	\$342	---	---	---	\$342
DUE TO REUNION WEST	\$70,222	\$16,662	---	---	\$86,885
ACCRUED INTEREST PAYABLE 2002A-2	---	---	\$3,486,512	---	\$3,486,512
ACCRUED PRINCIPAL PAYABLE 2002A-2	---	---	\$4,040,000	---	\$4,040,000
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	\$3,471,223	---	---	\$3,713,975
UNASSIGNED	\$3,125,239	---	---	---	\$3,125,239
RESTRICTED FOR DEBT SERVICE 2002A-2	---	---	(\$7,424,597)	---	(\$7,424,597)
RESTRICTED FOR DEBT SERVICE 2005	---	---	(\$6,168,748)	---	(\$6,168,748)
RESTRICTED FOR DEBT SERVICE 2015A	---	---	\$2,635,768	---	\$2,635,768
RESTRICTED FOR DEBT SERVICE 2021	---	---	\$1,876,519	---	\$1,876,519
RESTRICTED FOR CAPITAL PROJECTS 2005	---	---	---	\$10	\$10
RESTRICTED FOR CAPITAL PROJECTS 2021	---	---	---	\$587,209	\$587,209
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$3,474,679	\$3,501,400	\$4,810,448	\$587,219	\$12,373,745

Reunion East

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending January 31, 2023

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/23	ACTUAL THRU 1/31/23	VARIANCE
REVENUES:				
Special Assessments - Tax Roll	\$1,899,342	\$1,506,174	\$1,506,174	\$0
Special Assessments - Direct	\$102,593	\$76,945	\$52,490	(\$24,455)
Interest	\$1,250	\$417	\$20,867	\$20,450
Rental Income	\$2,240	\$747	\$4,340	\$3,593
TOTAL REVENUES	\$2,005,425	\$1,584,283	\$1,583,871	(\$412)
EXPENDITURES:				
ADMINISTRATIVE:				
Supervisor Fees	\$12,000	\$4,000	\$2,800	\$1,200
FICA	\$918	\$306	\$214	\$92
Engineering	\$15,000	\$5,000	\$6,502	(\$1,502)
Attorney	\$35,000	\$11,667	\$14,413	(\$2,747)
Trustee Fees	\$8,620	\$0	\$0	\$0
Arbitrage	\$2,400	\$0	\$0	\$0
Collection Agent	\$5,000	\$5,000	\$5,000	\$0
Dissemination	\$10,000	\$3,333	\$3,433	(\$100)
Property Appraiser Fee	\$1,000	\$0	\$0	\$0
Property Taxes	\$400	\$400	\$124	\$276
Annual Audit	\$7,800	\$2,500	\$2,500	\$0
District Management Fees	\$46,489	\$15,496	\$15,496	\$0
Information Technology	\$1,600	\$533	\$533	\$0
Website Maintenance	\$1,000	\$333	\$333	\$0
Telephone	\$300	\$100	\$0	\$100
Postage	\$1,500	\$500	\$178	\$322
Printing & Binding	\$500	\$167	\$48	\$119
Insurance	\$18,000	\$18,000	\$16,110	\$1,890
Legal Advertising	\$5,000	\$1,667	\$364	\$1,303
Other Current Charges	\$600	\$200	\$35	\$165
Office Supplies	\$500	\$167	\$6	\$160
Travel Per Diem	\$250	\$83	\$0	\$83
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$174,052	\$69,627	\$68,266	\$1,361
MAINTENANCE-SHARED EXPENSES:				
Field Management	\$41,844	\$13,948	\$13,948	\$0
Management Services Agreement	\$18,200	\$6,067	\$3,033	\$3,033
Telephone	\$8,400	\$2,800	\$2,500	\$300
Electric	\$330,204	\$110,068	\$112,754	(\$2,686)
Water & Sewer	\$40,538	\$13,513	\$11,518	\$1,994
Gas	\$45,808	\$15,269	\$12,561	\$2,709
Pool & Fountain Maintenance	\$165,200	\$55,067	\$67,266	(\$12,199)
Environmental	\$8,960	\$2,987	\$5,868	(\$2,881)
Property Insurance	\$41,454	\$41,454	\$37,844	\$3,610
Irrigation Repairs	\$9,100	\$3,033	\$5,778	(\$2,744)
Landscape Contract	\$656,079	\$218,693	\$208,616	\$10,077
Landscape Contingency	\$28,000	\$9,333	\$5,214	\$4,119
Gate and Gatehouse Expenses	\$28,000	\$9,333	\$9,793	(\$460)
Roadways/Sidewalks	\$14,000	\$4,667	\$7,442	(\$2,776)
Lighting	\$5,600	\$1,867	\$3,400	(\$1,533)
MSA Building Repairs	\$11,200	\$3,733	\$468	\$3,266
Pressure Washing	\$19,600	\$6,533	\$22,635	(\$16,102)
Maintenance (Inspections)	\$280	\$93	\$0	\$93
Repairs & Maintenance	\$14,000	\$4,667	\$16,526	(\$11,859)
Contract Cleaning	\$36,400	\$12,133	\$11,753	\$380
Fitness Center Repairs & Maintenance	\$2,800	\$933	\$634	\$299
Operating Supplies	\$2,800	\$933	\$0	\$933
Signage	\$5,600	\$1,867	\$5,186	(\$3,319)
Security	\$110,992	\$36,997	\$24,697	\$12,300
Parking Violation Tags	\$280	\$93	\$0	\$93
MAINTENANCE-DIRECT EXPENSES:				
Irrigation System Operations	\$75,000	\$25,000	\$0	\$25,000
Contingency	\$0	\$0	\$0	\$0
Transfer Out	\$111,034	\$0	\$0	\$0
TOTAL MAINTENANCE	\$1,831,373	\$601,082	\$589,434	\$11,648
TOTAL EXPENDITURES	\$2,005,425	\$670,710	\$657,700	\$13,009
EXCESS REVENUES (EXPENDITURES)	\$0		\$926,170	
FUND BALANCE - Beginning	\$0		\$2,441,821	
FUND BALANCE - Ending	\$0		\$3,367,991	

Reunion East
COMMUNITY DEVELOPMENT DISTRICT
REPLACEMENT & MAINTENANCE FUND

Statement of Revenues & Expenditures
For The Period Ending January 31, 2023

REVENUES:

Transfer In	\$111,034	\$0	\$0	\$0
Interest	\$12,000	\$4,000	\$45,475	\$41,475

TOTAL REVENUES

	\$123,034	\$4,000	\$45,475	\$41,475
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EXPENDITURES:

Contingency	\$500	\$167	\$153	\$14
Building Improvements	\$176,145	\$58,715	\$0	\$58,715
Fountain Improvements	\$0	\$0	\$0	\$0
Gate/Gatehouse Improvements	\$251,705	\$83,902	\$10,660	\$73,242
Landscape Improvements	\$0	\$0	\$0	\$0
Irrigation Improvements	\$0	\$0	\$0	\$0
Lighting Improvements	\$0	\$0	\$0	\$0
Monument Improvements	\$0	\$0	\$0	\$0
Pool Furniture	\$8,400	\$2,800	\$0	\$2,800
Pool Repair & Replacements	\$0	\$0	\$9,238	(\$9,238)
Roadways/Sidewalks Improvement	\$62,328	\$20,776	\$56,910	(\$36,134)
Signage	\$28,000	\$9,333	\$0	\$9,333
Stormwater Improvement	\$28,000	\$9,333	\$0	\$9,333
Capital Outlay	\$5,600	\$1,867	\$36,164	(\$34,297)

TOTAL EXPENDITURES

	\$560,678	\$186,893	\$113,125	\$73,768
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EXCESS REVENUES (EXPENDITURES)

	(\$437,644)	(\$67,650)
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FUND BALANCE - Beginning

	\$3,392,439	\$3,538,873
--	-------------	-------------

FUND BALANCE - Ending

	\$2,954,795	\$3,471,223
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Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2002A-2

Statement of Revenues & Expenditures
For The Period Ending January 31, 2023

	ADOPTED BUDGET	PRORATED THRU 1/31/23	ACTUAL THRU 1/31/23	VARIANCE
REVENUES:				
Interest	\$0	\$0	\$801	\$801
TOTAL REVENUES	\$0	\$0	\$801	\$801
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		\$801	
FUND BALANCE - Beginning	\$0		(\$7,425,398)	
FUND BALANCE - Ending	\$0		(\$7,424,597)	

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2005

Statement of Revenues & Expenditures
For The Period Ending January 31, 2023

	ADOPTED BUDGET	PRORATED THRU 1/31/23	ACTUAL THRU 1/31/23	VARIANCE
REVENUES:				
Interest	\$0	\$0	\$1,542	\$1,542
TOTAL REVENUES	\$0	\$0	\$1,542	\$1,542
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
<u>OTHER FINANCING SOURCES (USES)</u>				
Other Debt Service Costs	\$0	\$0	\$0	\$0
TOTAL OTHER	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$1,542	
FUND BALANCE - Beginning	\$0		(\$6,170,290)	
FUND BALANCE - Ending	\$0		(\$6,168,748)	

Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2015A

Statement of Revenues & Expenditures

For The Period Ending January 31, 2023

REVENUES:

Special Assessments	\$2,568,595	\$2,028,003	\$2,028,003	\$0
Interest	\$450	\$150	\$10,580	\$10,430

TOTAL REVENUES

\$2,569,045	\$2,028,153	\$2,038,583	\$10,430
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EXPENDITURES:

Special Call 11/01	\$0	\$0	\$10,000	(\$10,000)
Interest Expense 11/01	\$543,875	\$543,875	\$543,875	\$0
Principal Expense 05/01	\$1,525,000	\$0	\$0	\$0
Interest Expense 05/01	\$543,875	\$0	\$0	\$0

TOTAL EXPENDITURES

\$2,612,750	\$543,875	\$553,875	(\$10,000)
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EXCESS REVENUES (EXPENDITURES)

(\$43,705)	\$1,484,708
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FUND BALANCE - Beginning

\$942,874	\$1,151,059
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FUND BALANCE - Ending

\$899,169	\$2,635,768
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Reunion East
COMMUNITY DEVELOPMENT DISTRICT

Debt Service 2021

Statement of Revenues & Expenditures

For The Period Ending January 31, 2023

REVENUES:

Special Assessments	\$1,116,155	\$862,618	\$737,604	(\$125,013)
Interest	\$500	\$167	\$13,204	\$13,037

TOTAL REVENUES

\$1,116,655	\$862,784	\$750,808	(\$111,977)
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EXPENDITURES:

Interest Expense 11/01	\$342,381	\$342,381	\$342,381	\$0
Principal Expense 05/01	\$435,000	\$0	\$0	\$0
Interest Expense 05/01	\$342,381	\$0	\$0	\$0

TOTAL EXPENDITURES

\$1,119,763	\$342,381	\$342,381	\$0
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EXCESS REVENUES (EXPENDITURES)

(\$3,108)	\$408,427
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FUND BALANCE - Beginning

\$344,177	\$1,468,093
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FUND BALANCE - Ending

\$341,070	\$1,876,519
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Reunion East

COMMUNITY DEVELOPMENT DISTRICT

Capital Projects 2005

Statement of Revenues & Expenditures
For The Period Ending January 31, 2023

	ADOPTED BUDGET	PRORATED THRU 1/31/23	ACTUAL THRU 1/31/23	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 January 31, 2023

	ADOPTED BUDGET	PRORATED THRU 1/31/23	ACTUAL THRU 1/31/23	VARIANCE
REVENUES:				
Interest	\$0	\$0	\$57,412	\$57,412
TOTAL REVENUES	\$0	\$0	\$57,412	\$57,412
EXPENDITURES:				
Capital Outlay	\$0	\$0	\$8,273,072	\$8,273,072
TOTAL EXPENDITURES	\$0	\$0	\$8,273,072	\$8,273,072
EXCESS REVENUES (EXPENDITURES)	\$0		(\$8,215,660)	
FUND BALANCE - Beginning	\$0		\$8,802,868	
FUND BALANCE - Ending	\$0		\$587,209	

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	\$221,512	\$1,224,222	\$60,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,506,174
Special Assessments - Direct	\$2,386	\$50,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,490
Interest	\$4,621	\$5,045	\$5,394	\$5,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,867
Rental Income	\$2,240	\$2,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,340
Total Revenues	\$9,246	\$278,760	\$1,229,616	\$66,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,583,871
Expenditures													
Administrative													
Supervisor Fees	\$800	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
FICA	\$61	\$0	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214
Engineering	\$1,505	\$3,764	\$565	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,502
Attorney	\$6,691	\$3,081	\$2,217	\$2,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,413
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection Agent	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Dissemination	\$933	\$833	\$833	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,433
Property Appraiser Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124
Annual Audit	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
District Management Fees	\$3,874	\$3,874	\$3,874	\$3,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,496
Information Technology	\$133	\$133	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$533
Website Maintenance	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$83	\$16	\$15	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$178
Printing & Binding	\$8	\$11	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
Insurance	\$16,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,110
Legal Advertising	\$0	\$0	\$0	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364
Other Current Charges	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Office Supplies	\$1	\$1	\$1	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
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
	\$35,459	\$11,955	\$11,298	\$9,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,266

**Reunion East CDD
Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Maintenance													
Field Management	\$3,487	\$3,487	\$3,487	\$3,487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,948
Management Services Agreement	\$758	\$758	\$758	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,033
Telephone	\$595	\$595	\$562	\$748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
Electric	\$27,176	\$30,866	\$27,035	\$27,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,754
Water & Sewer	\$3,988	\$2,510	\$1,950	\$3,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,518
Gas	\$1,069	\$2,109	\$2,886	\$6,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,561
Pool & Fountain Maintenance	\$14,730	\$17,951	\$16,187	\$18,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,266
Environmental	\$2,468	\$2,440	\$480	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,868
Property Insurance	\$37,437	\$408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,844
Irrigation	\$1,030	\$2,489	\$1,009	\$1,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,778
Landscape Contract	\$35,867	\$73,071	\$58,759	\$40,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208,616
Landscape Contingency	\$3,730	\$1,216	\$0	\$269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,214
Gatehouse and Gatehouse Expenses	\$3,353	\$2,689	\$3,274	\$477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,793
Roadways/Sidewalks	\$0	\$3,150	\$3,746	\$546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,442
Lighting	\$1,243	\$0	\$2,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400
MSA Building Repairs	\$0	\$0	\$0	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$468
Pressure Washing	\$0	\$0	\$12,034	\$10,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,635
Maintenance (Inspections)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$10,681	\$5,459	\$255	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,526
Contract Cleaning	\$2,854	\$2,854	\$2,930	\$3,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,753
Fitness Center Repairs & Maintenance	\$0	\$634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$634
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Signage	\$1,282	\$2,836	\$608	\$459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,186
Security	\$7,736	\$7,880	\$7,808	\$1,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,697
Parking Violation Tags	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$159,484	\$163,401	\$145,926	\$120,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$589,434
Total Expenditures	\$194,943	\$175,356	\$157,224	\$130,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$657,700
Excess Revenues (Expenditures)	(\$185,697)	\$103,404	\$1,072,392	(\$63,929)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$926,170

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)
LESS: PRINCIPAL PAYMENT 05/1/22		(\$1,450,000)
LESS: SPECIAL CALL 11/1/22		(\$10,000)
CURRENT BONDS OUTSTANDING		\$21,745,000

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
LESS: PRINCIPAL PAYMENT 05/1/22		(\$425,000)
CURRENT BONDS OUTSTANDING		\$19,930,000

**REUNION EAST
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2023

TAX COLLECTOR

Gross Assessments \$ 5,405,898 \$ 2,024,545 \$ 2,725,969 \$ 655,384
Net Assessments \$ 5,081,544 \$ 1,903,073 \$ 2,562,411 \$ 616,061

Date Received	Dist.	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	General Fund	Debt Svc Fund	Debt Svc Fund	Total
							37.45%	50.43%	12.12%	
							2015A	2021		
11/18/22	ACH	\$ 34,961.54	\$ 1,852.14	\$ 662.19	\$ -	\$ 32,447.21	\$ 12,151.70	\$ 16,361.77	\$ 3,933.74	\$ 32,447.21
11/22/22	ACH	\$ 594,205.46	\$ 23,768.08	\$ 11,408.74	\$ -	\$ 559,028.64	\$ 209,359.99	\$ 281,894.81	\$ 67,773.83	\$ 559,028.64
12/9/22	ACH	\$ 2,824,367.20	\$ 112,973.77	\$ 54,227.88	\$ -	\$ 2,657,165.55	\$ 995,126.41	\$ 1,339,897.70	\$ 322,141.44	\$ 2,657,165.55
12/9/22	ACH	\$ 1,362.25	\$ -	\$ 27.24	\$ -	\$ 1,335.01	\$ 499.97	\$ 673.19	\$ 161.85	\$ 1,335.01
12/22/22	ACH	\$ 647,699.55	\$ 24,851.81	\$ 12,456.95	\$ -	\$ 610,390.79	\$ 228,595.47	\$ 307,794.60	\$ 74,000.72	\$ 610,390.79
1/10/23	ACH	\$ 147,832.59	\$ 4,435.00	\$ 2,867.96	\$ -	\$ 140,529.63	\$ 52,629.29	\$ 70,863.23	\$ 17,037.11	\$ 140,529.63
1/10/23	ACH	\$ 18,944.26	\$ 542.64	\$ 368.03	\$ -	\$ 18,033.59	\$ 6,753.70	\$ 9,093.59	\$ 2,186.30	\$ 18,033.59
1/24/23	ACH	\$ -	\$ -	\$ -	\$ 2,824.66	\$ 2,824.66	\$ 1,057.85	\$ 1,424.36	\$ 342.45	\$ 2,824.66
2/9/23	ACH	\$ 1,613.93	\$ 14.43	\$ 31.99	\$ -	\$ 1,567.51	\$ 587.04	\$ 790.43	\$ 190.04	\$ 1,567.51
2/9/23	ACH	\$ 182,861.82	\$ 4,052.10	\$ 3,576.19	\$ -	\$ 175,233.53	\$ 65,626.14	\$ 88,362.96	\$ 21,244.44	\$ 175,233.53
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 4,453,848.60	\$ 172,489.97	\$ 85,627.17	\$ 2,824.66	\$ 4,198,556.12	\$ 1,572,387.57	\$ 2,117,156.64	\$ 509,011.90	\$ 4,198,556.12

DIRECT BILLED

Ehof II - Spectrum LLC \$600,261.03 \$100,207.35 \$500,053.68

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2021
11/30/22	11/1/22	WIRE	\$ 300,130.51	\$ 300,130.51	\$ 50,103.67	\$ 250,026.84
	2/1/23		\$ 150,065.26	\$ -	\$ -	\$ -
	5/1/23		\$ 150,065.26	\$ -	\$ -	\$ -
			\$ 600,261.03	\$ 300,130.51	\$ 50,103.67	\$ 250,026.84

Orlando Reunion Development LLC \$2,385.91 \$2,385.91

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
10/28/22	11/1/22	142522	\$ 1,192.95	\$ 1,192.95	\$ 1,192.95
10/28/22	2/1/23	142522	\$ 596.48	\$ 596.48	\$ 596.48
10/28/22	5/1/23	142522	\$ 596.48	\$ 596.48	\$ 596.48
			\$ 2,385.91	\$ 2,385.91	\$ 2,385.91

SUMMARY		
	GENERAL FUND	DEBT SERVICE SERIES 2021
TOTAL DIRECT BILLED	\$102,593.26	\$500,053.68
TOTAL RECEIVED	\$ 52,489.58	\$ 250,026.84
VARIANCE	\$ (50,103.68)	\$ (250,026.84)

SECTION 4

Reunion East and West R&M				
FY2023 Budgeted Projects	Budget Amount	RE 56%	RW 44%	Estimated Date
Gate House Roof Replacement (Sinclair, Spine, Heritage)	\$ 50,000.00	\$ 28,000.00	\$ 22,000.00	May
HVAC Replacement (Heritage Crossings Community Center)	\$ 132,862.00	\$ 74,402.72	\$ 58,459.28	April/May
Asphalt/Pavement Management Plan (Engineer's Report)	\$ 33,500.00	\$ 18,760.00	\$ 14,740.00	April/May
Reunion Resort/Reunion Village Gate Access	\$ 349,474.00	\$ 195,705.44	\$ 153,768.56	In Process
No Parking Signs (Reunion Village) and Sign Allowance	\$ 50,000.00	\$ 28,000.00	\$ 22,000.00	DEFER - FY2024
Pool Furniture (Inventory)	\$ 15,000.00	\$ 8,400.00	\$ 6,600.00	May
Roadway Improvements (Restriping Reunion West Tradition Circle to Sinclair Gate)	\$ 27,800.00	\$ 15,568.00	\$ 12,232.00	On Hold
Traffic Calming (Signage, Radar Display Signage, Speed Hump)	\$ 50,000.00	\$ 28,000.00	\$ 22,000.00	In Process (Radar Display) & On Hold
Stormwater Repairs Allowance	\$ 50,000.00	\$ 28,000.00	\$ 22,000.00	
Repair/Rebuild Two Roadway Arbors	\$ 9,672.00	\$ 5,416.32	\$ 4,255.68	June
Seven Eagles Roof Replacement	\$ 172,010.00	\$ 96,325.60	\$ 75,684.40	
Upgrade Access Control for Carriage Pointe	\$ 50,000.00	\$ 28,000.00	\$ 22,000.00	Complete March
RW Amenity Development Playground & Outdoor Fitness Center	\$ 10,000.00	\$ 5,600.00	\$ 4,400.00	In Process
Subtotal Budgeted R&M	\$ 1,000,318.00	\$ 560,178.08	\$ 440,139.92	
FY2023 Not Budgeted - Under Consideration	Estimated Amount	RE 56%	RW 44%	Estimated Date
RE Playground Enhancement - Swing Set	\$ 14,931.05	\$ 8,361.39	\$ 6,569.66	In Process
Pool Furniture - Seven Eagles	\$ 6,950.00	\$ 3,892.00	\$ 3,058.00	In Process
Upgrade Sign Posts				
Seven Eagles Fountain Replacement				
Subtotal Not Budgeted R&M	\$ 21,881.05	\$ 12,253.39	\$ 9,627.66	
Total R&M	\$ 1,022,199.05	\$ 572,431.47	\$ 449,767.58	

SECTION D

SECTION 1

Reunion East and Reunion West Community Development Districts

219 East Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 | Fax: 407-839-1526
ReunionEastCDD.com | ReunionWestCDD.com

Reunion Security

Procedures for Issuance of Access Cards

- Amenity Access Cards are required for CDD pool facilities. These Access Cards use RFID technology which can also be used at most gated community entrances.
- Property owners and long term renters (12 month lease terms or longer) can apply for or renew an Access Card by visiting the Reunion Security Office (located at 7593 Gathering Drive in Reunion) Monday through Friday from 8 a.m. to 5 p.m.
- Property owners should be prepared to provide proof of Reunion property ownership such as a Warranty Deed and bring a government issued photo identification when applying for an Access Card. Access cards are issued for a 12 month period and then renewal is required.
- Long term renters (12 month lease term or longer) should bring a current lease agreement. Access cards are issued for a 12 month period and then renewal is required.
- Reunion Security also has access to Reunion Resort membership database and Osceola County Property Appraiser's Office public records to assist with ownership verification.
- Upon issuance of Access Cards recipients must sign a liability waiver form acknowledging receipt of the Access Card and agreeing to abide by District amenity use policies.

SECTION IX

SECTION A

**Reunion East Community Development District**

Policy No.: 100122535
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
1	Gatehouse		2003	10/01/2022	\$382,883		
	7755 Reunion Blvd Kissimmee FL 34747		Joisted masonry	10/01/2023	\$75,000	\$457,883	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
2	Clubhouse		2003	10/01/2022	\$1,680,000		
	1364 Seven Eagles Court Kissimmee FL 34747		Joisted masonry	10/01/2023	\$210,000	\$1,890,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
3	Pool Mechanical Building		2005	10/01/2022	\$125,000		
	1364 Seven Eagles Court Kissimmee FL 34747		Masonry Non - Combustible	10/01/2023	\$130,000	\$255,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
4	Pool (1)		2005	10/01/2022	\$220,000		
	1364 Seven Eagles Court Kissimmee FL 34747		On-Ground Liquid Storage Tank	10/01/2023	\$94,400	\$314,400	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
5	Decorative Fountains (2) Linear Park		2005	10/01/2022	\$70,000		
	1364 Seven Eagles Court Kissimmee FL 34747		Non combustible	10/01/2023		\$70,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
6	Decorative Fountain (1)		2005	10/01/2022	\$55,000		
	7500 Morning Dove Circle Kissimmee FL 34747		Non combustible	10/01/2023		\$55,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
7	Pool		2005	10/01/2022	\$210,000		
	7500 Morning Dove Circle Kissimmee FL 34747		On-Ground Liquid Storage Tank	10/01/2023	\$95,700	\$305,700	



Reunion East Community Development District

Policy No.: 100122535
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
8	Horse Stables		2003	10/01/2022	\$892,500		
	1590 Reunion Blvd		Frame	10/01/2023	\$100,000		\$992,500
	Kissimmee FL 34747						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
9	Community Building		2004	10/01/2022	\$2,200,000		
	7715 Heritage Crossing Way		Joisted masonry	10/01/2023	\$950,000		\$3,150,000
	Kissimmee FL 34747						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
10	Homestead Pool,Equipment & Fencing		2005	10/01/2022	\$172,159		
	7475 Gathering Drive		Non-Combustible	10/01/2023	\$30,000		\$202,159
	Kissimmee FL 34747						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
11	Homestead Restroom		2005	10/01/2022	\$42,000		
	7475 Gathering Drive		Joisted masonry	10/01/2023	\$0		\$42,000
	Kissimmee FL 34747						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
12	Carriage Point Pool,Equipment & Fencing		2005	10/01/2022	\$102,000		
	7585 Assembly Court		On-Ground Liquid Storage Tank	10/01/2023	\$34,000		\$136,000
	Kissimmee FL 34747						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
13	Carriage Point Restroom		2005	10/01/2022	\$12,300		
	7585 Assembly Court		Joisted masonry	10/01/2023	\$0		\$12,300
	Kissimmee FL 34747						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
14	Heritage Crossing Pool A (1)		2005	10/01/2022	\$200,000		
	7695 Heritage Crossing Way		On-Ground Liquid Storage Tank	10/01/2023	\$35,000		\$235,000
	Kissimmee FL 34747						
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
15	Heritage Crossing Pool A (2), Equipment,Fence		2005	10/01/2022	\$191,543		
	7695 Heritage Crossing Way		Joisted masonry	10/01/2023	\$100,000		\$291,543
	Kissimmee FL 34747						

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Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
16	Restrooms (Heritage Crossing Pool A) & Arbor		2005	10/01/2022	\$40,000			
	7695 Heritage Crossing Way Kissimmee FL 34747		Joisted masonry	10/01/2023	\$0		\$40,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
17	Heritage Crossing Pool B (1)		2005	10/01/2022	\$140,000			
	7621 Heritage Crossing Way Kissimmee FL 34747		Joisted masonry	10/01/2023	\$32,000		\$172,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
18	Restrooms (Heritage Crossing Pool B)		2005	10/01/2022	\$40,000			
	7621 Heritage Crossing Way Kissimmee FL 34747		Joisted masonry	10/01/2023	\$0		\$40,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
19	Vending Machine Building		2005	10/01/2022	\$14,145			
	7695 Heritage Crossing Way Kissimmee FL 34747		Joisted masonry	10/01/2023	\$1,000		\$15,145	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
20	Vending Machine Building		2005	10/01/2022	\$14,145			
	7621 Heritage Crossing Way Kissimmee FL 34747		Joisted masonry	10/01/2023	\$1,000		\$15,145	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
21	Vending Machine Building		2005	10/01/2022	\$14,145			
	7475 Gathering Drive Kissimmee FL 34747		Joisted masonry	10/01/2023	\$1,000		\$15,145	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
22	Pavilion		2007	10/01/2022	\$99,000			
	7500 Mourning Dove Circle Kissimmee FL 34747		Joisted masonry	10/01/2023	\$0		\$99,000	
	Pyramid hip			Asphalt shingles				
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
23	Gazebo		2007	10/01/2022	\$37,000			
	7500 Mourning Dove Circle Kissimmee FL 34747		Joisted masonry	10/01/2023	\$0		\$37,000	
	Pyramid hip			Asphalt shingles				

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Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
24	Restroom Bldg		2007	10/01/2022	\$99,200			
	7500 Mourning Dove Circle Kissimmee FL 34747		Joisted masonry	10/01/2023	\$0		\$99,200	
	Complex			Asphalt shingles				
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
25	Restroom Bldg		2007	10/01/2022	\$99,200			
	7500 Mourning Dove Circle Kissimmee FL 34747		Joisted masonry	10/01/2023	\$0		\$99,200	
	Complex			Asphalt shingles				
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
26	Gatehouse		2006	10/01/2022	\$91,000			
	1350 S Old Lake Wilson Rd Kissimmee FL 34747		Joisted masonry	10/01/2023	\$11,000		\$102,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
27	Ornamental Gates and Equipment		2005	10/01/2022	\$39,000			
	Excitement Drive & Old Lake Wilson Rd. Kissimmee FL 34747		Non-Combustible	10/01/2023	\$0		\$39,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
28	Ornamental Gate and Equipment @ Carriage Point		2005	10/01/2022	\$31,000			
	Assembly Lane & Old Lake Wilson Rd Kissimmee FL 34747		Non-Combustible	10/01/2023	\$0		\$31,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
29	Restroom Building		2005	10/01/2022	\$42,000			
	7585 Assembly Court Kissimmee FL 34747		Joisted masonry	10/01/2023			\$42,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
30	Pond Fountain & Contol panel (Patriots Landing)		2016	10/01/2022	\$11,000			
	1521 Fairview Circle Kissimmee FL 34771		Non combustible	10/01/2023			\$11,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
31	Bocce Courts (2)		2017	10/01/2022	\$40,000			
	1364 Seven Eagles Court Kissimmee FL 34771		Non combustible	10/01/2023			\$40,000	



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Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
32	3 Solar powered speed limit signs		2018	10/01/2022	\$10,146			
	within community Kissimmee FL 34771		Property in the Open	10/01/2023			\$10,146	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
33	1 Solar powered speed limit sign		2019	10/01/2022	\$3,000			
	within community Kissimmee FL 34771		Property in the Open	10/01/2023			\$3,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
34	Playground		2020	10/01/2022	\$29,000			
	1525 Euston Dr Kissimmee FL 34747		Non combustible	10/01/2023			\$29,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
35	Shade Structure @ Playground		2020	10/01/2022	\$11,000			
	1525 Euston Dr Kissimmee FL 34747		Non combustible	10/01/2023			\$11,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
36	Dog Park Fence & Water Station		2020	10/01/2022	\$16,543			
	1525 Euston Dr Kissimmee FL 34747		Non combustible	10/01/2023			\$16,543	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
37	Gatehouse		2021	10/01/2022	\$75,000			
	1491 Reunion Village Drive Kissimmee FL 34747		Non combustible	10/01/2023			\$75,000	
	Cross gable			Asphalt shingles				
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
38	New Entry & Exit Gates		2021	10/01/2022	\$25,000			
	1491 Reunion Village Drive Kissimmee FL 34747		Non combustible	10/01/2023			\$25,000	
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
39	Retaining Walls 8020 LF		2021	10/01/2022	\$1,275,000			
	Reunion Village Kissimmee FL 34747		Non combustible	10/01/2023			\$1,275,000	

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Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering	Covering Replaced	Roof Yr Blt	
40	Chainlink Fencing 5581 LF		2021	10/01/2022	\$240,000		
	1491 Reunion Village Drive Kissimmee FL 34747		Non combustible	10/01/2023		\$240,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering	Covering Replaced	Roof Yr Blt	
41	Decorative Fencing 775 LF		2021	10/01/2022	\$40,000		
	1491 Reunion Village Drive Kissimmee FL 34747		Non combustible	10/01/2023		\$40,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering	Covering Replaced	Roof Yr Blt	
42	Jacuzzi (2)		2005	10/01/2022	\$15,000		
	1364 Seven Eagles Court Kissimmee FL 34747		Below ground liquid storage tank / pool	10/01/2023		\$15,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering	Covering Replaced	Roof Yr Blt	
43	(2) Pergolas		2005	10/01/2022	\$30,000		
	7500 Mourning Dove Circle Kissimmee FL 34747		Non combustible	10/01/2023		\$30,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering	Covering Replaced	Roof Yr Blt	
44	7475 Gatherig Drive		2005	10/01/2022	\$60,000		
	7475 Gatherig Drive Kissimmee FL 34747		Below ground liquid storage tank / pool	10/01/2023		\$60,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering	Covering Replaced	Roof Yr Blt	
45	Jacuzzi		2005	10/01/2022	\$15,000		
	7475 Gatherig Drive Kissimmee FL 34747		Below ground liquid storage tank / pool	10/01/2023		\$15,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering	Covering Replaced	Roof Yr Blt	
46	Jacuzzi		2005	10/01/2022	\$15,000		
	7585 Assembly Court Kissimmee FL 34747		Below ground liquid storage tank / pool	10/01/2023		\$15,000	
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value	
	Address		Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering	Covering Replaced	Roof Yr Blt	
47	Jacuzzi		2005	10/01/2022	\$15,000		
	7695 Heritage Crossing Way Kissimmee FL 34747		Below ground liquid storage tank / pool	10/01/2023		\$15,000	



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Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt	
48	Jacuzzi		2005	10/01/2022	\$15,000			
	7621 Heritage Crossing Way		Below ground	10/01/2023			\$15,000	
	Kissimmee FL 34747		liquid storage					
			tank / pool					
			Total:	Building Value		Contents Value		
				\$9,295,909		\$1,900,100		
						\$11,196,009		

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Item #	Department Description	Serial Number	Classification Code	Eff. Date Term Date	Value	Deductible
1	(7) Decorative Light Poles at Seven Eagles Pool with two lights per pole		Electronic data processing equipment	10/01/2022 10/01/2023	\$14,000	\$1,000
2	(8) Decorative Light Poles at Morning Dove Pool with lights per pole		Electronic data processing equipment	10/01/2022 10/01/2023	\$16,000	\$1,000
3	(3) Decorative Light Poles at Homestead Pool 2 (with 2 lights) @ \$3,750 & 1 (4 lights) @ \$4,250		Electronic data processing equipment	10/01/2022 10/01/2023	\$11,750	\$1,000
4	(2) Decorative Light Poles tall light poles with two lights @ \$3,750 at Heritage Crossing Pool A		Electronic data processing equipment	10/01/2022 10/01/2023	\$7,500	\$1,000
5	(1) Decorative Light Poles with 4 lights at Heritage Crossing Pool A		Electronic data processing equipment	10/01/2022 10/01/2023	\$4,250	\$1,000
6	(3) Decorative Light Poles with two lights @ \$3,750 at Heritage Crossing Pool B		Electronic data processing equipment	10/01/2022 10/01/2023	\$7,500	\$1,000
				Total	\$61,000	