

*Reunion East Community  
Development District*

*Agenda*

*January 11, 2024*

# AGENDA

# *Reunion East*

## *Community Development District*

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

January 4, 2024

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, January 11, 2024 at 1:00 PM** at the **Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, FL.**

**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:

### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
  - A. DiBartolomeo, McBee, Hartley & Barnes
  - B. Grau & Associates
4. Adjournment

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the December 14, 2023 Audit Committee Meeting and Board of Supervisors Meeting
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award
5. Review of Current Parking and Towing Rules
6. Consideration of Proposals for Seven Eagles Fountain Refurbishment or Replacement
  - A. UCC
  - B. Yellowstone
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Action Items

- ii. Approval of Check Register
- iii. Balance Sheet and Income Statement
- iv. Replacement and Maintenance Plan

D. Security Report

- 8. Other Business
- 9. Supervisor's Requests
- 10. Next Meeting Date: February 8, 2024
- 11. Adjournment

Sincerely,

Tricia L. Adams  
District Manager



# Audit Committee Meeting

## SECTION 3

# SECTION A

# **Reunion East Community Development District**

<b>Proposer</b>
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**DiBartolomeo, McBee, Hartley & Barnes, P.A.**  
**Certified Public Accountants**

**2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
(772) 461-8833**

**591 SE Port St. Lucie Boulevard  
Port Saint Lucie, Florida 34984  
(772) 878-1952**

**Contact:**

**Jim Hartley, CPA  
Principal**

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Reunion East  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Reunion East Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

***Proven Track Record***—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 31<sup>st</sup>. Follow up review will be completed as necessary.

***Communication and Knowledge Sharing***— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The script is cursive and fluid, with the names connected together.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

## PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

### ➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

<b>Professional Staff Classification</b>	<b>Number of Professionals</b>
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting



## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Christine Kenny, CPA** – Senior (resume attached)

## **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

### **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

## **Christine M. Kenny, CPA**

### ***Senior Staff – DiBartolomeo, McBee, Hartley & Barnes***

#### **Experience and training**

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

#### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

#### **Education and Registrations**

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

### ➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access

## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>



## TECHNICAL APPROACH

**a. *An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1<sup>st</sup> of the following year. In order to ensure this we will perform interim internal control testing as required by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 30<sup>th</sup>. Follow up review will be completed as necessary.

***b. A Tentative Schedule for Performing the Key phases of the Audit***

<b>Audit Phase and Tasks</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>
<b><i>I. Planning Phase:</i></b>							
Meetings and discussions with Reunion East Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<b><i>II. Detailed Audit Phase:</i></b>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<b><i>III. Closing Phase:</i></b>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<b><i>IV. Reporting Phase:</i></b>							
Review or assist in preparation of financial statement for Reunion East Community Development District							
Prepare management letter and other special reports							
Exit conference with Reunion East Community Development District officials and management							
Delivery of final reports							

**b. SPECIFIC AUDIT APPROACH**

**Our partners are not strangers who show up for an entrance conference and an exit conference.** We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Reunion East Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

## **Perform Statutory Compliance Testing**

We have developed audit programs for Reunion East Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

***We want to help you solve problems before they become major.***

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

# **PROPOSED AUDIT FEE**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Reunion East Community Development District for the five years as follows:

September 2024	\$ 4,600
September 2025	\$ 4,750
September 2026	\$ 5,000
September 2027	\$ 5,200
September 2028	\$ 5,350

In years of new debt issuance fees may be adjusted as mutually agreed upon.

## SECTION B





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **REUNION EAST**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: January 4, 2024  
5:00PM

**Submitted to:**

Reunion East  
Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
**Tel** (561) 994-9299  
(800) 229-4728  
**Fax** (561) 994-5823  
[tgrau@graucpa.com](mailto:tgrau@graucpa.com)  
[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

January 4, 2024

Reunion East Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Reunion East Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

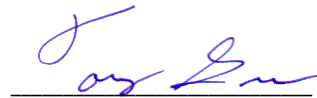
### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



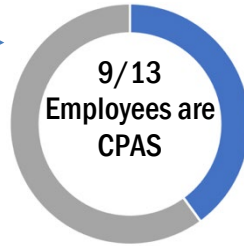
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

**297** Community Development Districts Served

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**March 17, 2023**

**Antonio Grau**  
**Grau & Associates**  
**951 Yamato Rd Ste 280**  
**Boca Raton, FL 33431-1809**

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

**Review Number: 594791**

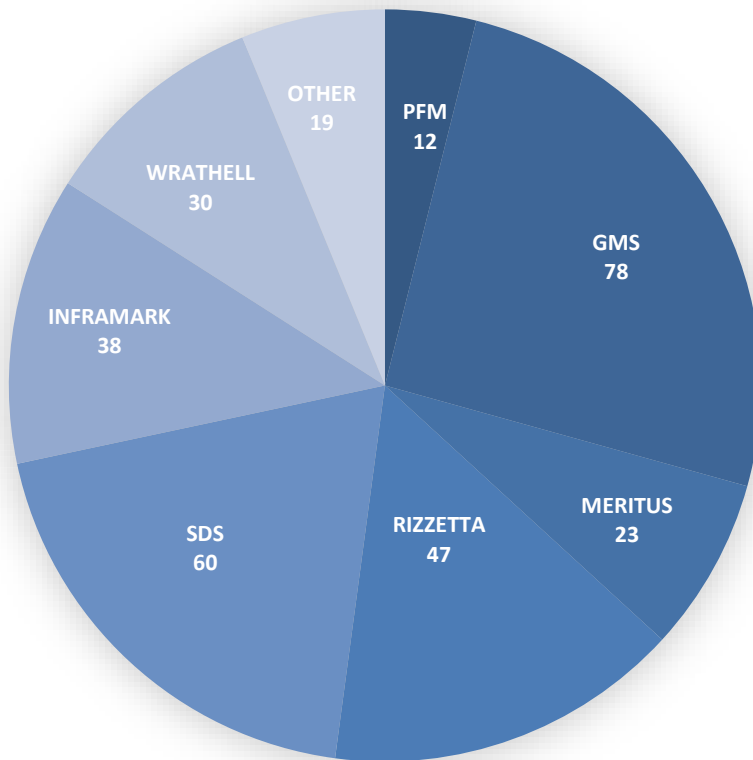
## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*64 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

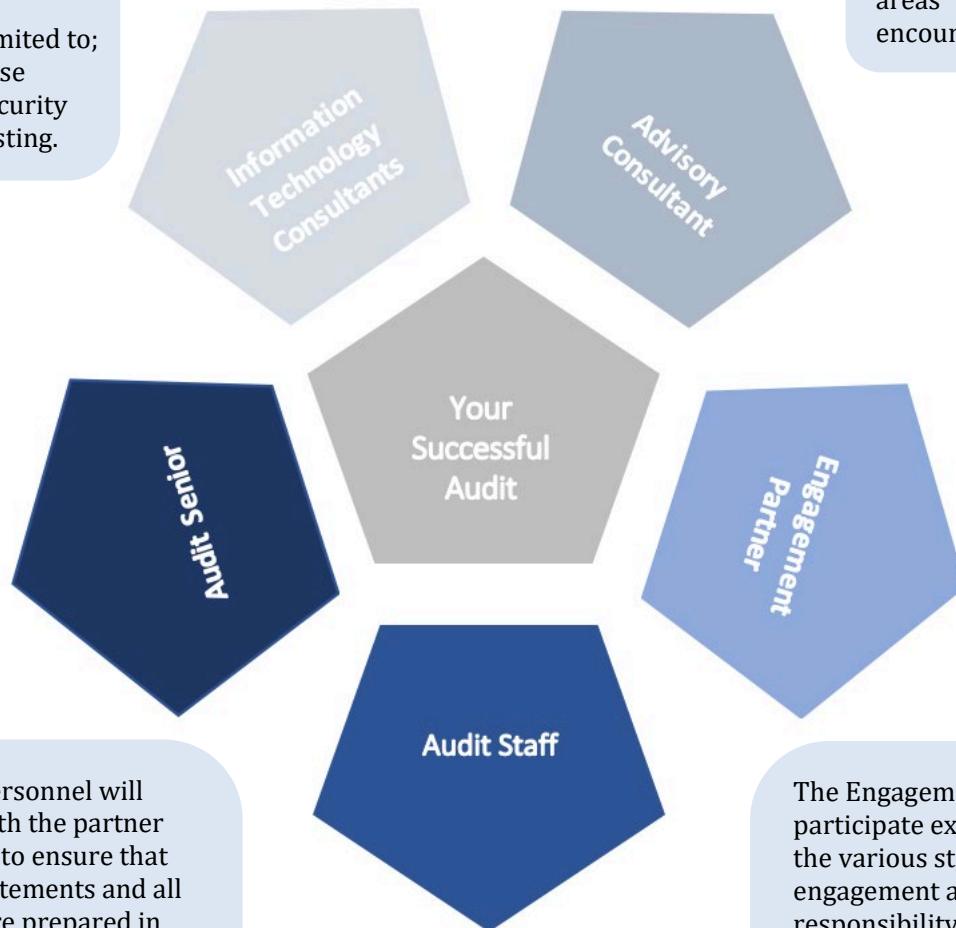
- David Caplivski

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



# Antonio 'Tony' J. Grau, CPA

## Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

### Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

### Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

### Professional Associations/Memberships

American Institute of Certified Public Accountants   Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants   Government Finance Officers Association Member  
City of Boca Raton Financial Advisory Board Member

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



# David Caplivski, CPA/CITP, Partner

Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

## Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

## Education

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

## Certifications and Certificates

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

## Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (includes 4 hours of Ethics CPE)

## Professional Associations

Member, American Institute of Certified Public Accountants  
 Member, Florida Institute of Certified Public Accountants  
 Member, Florida Government Finance Officers Association  
 Member, Florida Association of Special Districts

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.



## **Phase II – Execution of Audit Plan**

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$7,500
2025	\$7,600
2026	\$7,700
2027	\$7,800
2028	<u>\$7,900</u>
<b>TOTAL (2024-2028)</b>	<b><u>\$38,500</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>3</b>	<b>328</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing **Reunion East Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

the 1990s, the number of people in the UK who are aged 65 and over has increased by 1.5 million, and the number of people aged 75 and over has increased by 1.2 million (Office of National Statistics 1999).

There is a growing awareness of the need to develop services to meet the needs of older people, and the importance of the role of the community in this. The Department of Health (1999) has identified the need to develop services to meet the needs of older people, and the importance of the role of the community in this.

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Reunion East CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2024- \$4,600 2025- \$4,750 2026- \$5,000 2027- \$5,200 2028- \$5,350		
Grau & Associates					2024- \$7,500 2025- \$7,600 2026- \$7,700 2027- \$7,800 2028- \$7,900		

# Board of Supervisors Meeting

# MINUTES

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

The Audit Committee meeting of the Board of Supervisors of the Reunion East Community Development District was held on Thursday, **December 14, 2023** at 1:00 p.m. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.

Present were:

Mark Greenstein  
Steven Goldstein  
Trudy Hobbs  
John Dryburgh  
June Wispelwey *by Zoom*

Chairman  
Vice Chairman  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Jill Burns  
Kristen Trucco

District Manager  
District Counsel

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the Audit Committee meeting to order at 2:10 p.m. A quorum was present.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being no comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Audit Services**

- A. Approval of Request for Proposals and Selection Criteria**
- B. Approval of Notice of Request for Proposals for Audit Services**
- C. Public Announcement of Opportunity to Provide Auditing Services**

Ms. Burns presented the standard Request for Proposals (RFP), for staff to issue the RFP for auditing services, in order to seek proposals, which would be presented to the Audit Committee at the next meeting. The Audit Committee would then review the proposals, rank the

firms, using the Selection Criteria, which most Districts use and provide a recommendation to the Board. There was also a form of the notice that would run in the newspaper, informing any qualified audit firms that were interested in providing auditing services, to provide seven hard copies and one electronic copy of their proposal to GMS, Central Florida.

On MOTION by Mr. Staley seconded by Mr. Witcher with all in favor the Request for Proposals and Selection Criteria and authorization for staff to issue the same were approved.
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Ms. Burns noted a typo on the advertisement, which should be changed from January 24, 2024 to January 4, 2024.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Greenstein seconded by Mr. Witcher with all in favor the Audit Committee meeting was adjourned at 2:11 p.m.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

the 1990s, the number of people with a mental health problem has increased by 50% (Mental Health Foundation 1999). The prevalence of mental health problems has increased in the general population, and the incidence of mental health problems has increased in the prison population.

There is a growing awareness of the need to address the mental health needs of prisoners. The Department of Health (1999) has published a strategy for mental health services, which includes a commitment to improve the mental health of prisoners. The Department of Health (1999) has also published a strategy for mental health services, which includes a commitment to improve the mental health of prisoners.

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**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, **December 14, 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:

Mark Greenstein  
Steven Goldstein  
Trudy Hobbs  
John Dryburgh  
June Wispelwey *by Zoom*

Chairman  
Vice Chairman  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Jill Burns  
Kristen Trucco  
Steve Boyd *by Zoom*  
Victor Vargas  
Aura Zelada  
Alan Scheerer  
Garret Huegel  
Pete Wittman  
Residents

District Manager  
District Counsel  
Boyd Civil Engineering  
Reunion Security  
Reunion West POA  
Field Manager  
Yellowstone Landscape Services  
Yellowstone Landscape Services

*The following is a summary of the discussions and actions taken at the December 14, 2023 meeting. A copy of the proceedings can be obtained by contacting the District Manager.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order at 1:01 p.m. and called the roll. A quorum was present.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being no comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the November 9,  
2023 Board of Supervisors Meeting**

Ms. Burns presented the minutes from the November 9, 2023 meeting, which were included in the agenda package.

On MOTION by Mr. Goldstein seconded by Mr. Dryburgh with all in favor the Minutes of the November 9, 2023 Board of Supervisors Meeting was approved as presented.

**FOURTH ORDER OF BUSINESS**

**Public Hearing to Establish and Confirm  
Rates for Irrigation Services**

Ms. Burns indicated that the public hearing to establish and confirm rates for irrigation services was advertised.

**A. Open Public Hearing**

On MOTION by Mr. Greenstein seconded by Mr. Goldstein with all in favor the public hearing to adopt rates for irrigation services was opened.

Ms. Trucco recalled that the Board adopted a resolution setting the public hearing for this meeting, to approve and confirm the current rates Kingwood was assessing residents in Reunion East for irrigation services. A one-page summary of benefits for the Irrigation Agreement was provided as requested by the Board. The initial goal of the Board was to ensure that Kingwood was acknowledging that the CDD had a legal interest in the irrigation system. Instead of initiating an expensive lawsuit, the Board directed District Counsel to negotiate an agreement, whereby Kingwood would continue to operate the system, but would be acknowledging the CDD's legal interest in the public portions of the irrigation system. It also added additional protections and advantages for the CDD, if Kingwood chose a different provider and provided a way for the CDD to terminate the agreement, if needed and have physical control of the system in the event that the agreement was terminated. Most importantly, if the rates changed from what was attached to the agreement, Kingwood would have to come back to the Board for approval, which provided more control to the CDD Board than it would have otherwise had if it went with a provider such as Toho.



Kingwood also agreed to reimburse the CDD for any damages that they caused the CDD and indemnify and hold the CDD harmless in the event that the District incurred some type of loss or damage or was sued as a result of Kingwood providing irrigation services to residents, which was an additional protection for the CDD. A chart was provided regarding the District's blended average, which was \$38.42 and competitive with other providers in Central Florida. Toho's blended average was \$39.23 and Encore Club's blended average in 2019 was \$81.66. Therefore, there were significant savings by the CDD going with Kingwood, as opposed to some of the other providers. The first step with the Irrigation Agreement was to approve and confirm the current rates.

**B. Public Comment**

There being no comments, the next item followed.

**C. Consideration of Resolution 2024-02, Adopting Rates for Irrigation Services**

Mr. Greenstein felt they reached a point where they needed to be. They could use potable water, but it comes from the aqueduct and as long it rained, they were in good shape. They could also piggyback on the golf course system. Mr. Dryburgh pointed out that part of the agreement was Kingwood would have insurance and questioned the amount. Ms. Trucco confirmed that the amount was \$2 million, but it depends on the type of insurance. There was employer's liability of \$1 million and workers compensation of \$100,000 per occurrence, as stated in Paragraph 12; however, the CDD needed to be listed as an additional insurer. Mr. Dryburgh asked if permits were required. Ms. Trucco explained that Kingwood was the permit holder for the entire system through the Southwest Florida Water Management District (SWFWMD). Mr. Greenstein recalled that it was included in the agreement and the Board was adopting the rates that were in effect for the past year and in order for Kingwood to raise the rates, they must provide supporting documentation. Mr. Goldstein noted it would nice if Toho had some reclaimed water to sell. Ms. Trucco pointed out that Kingwood was not charging the CDD for irrigation water.

On MOTION by Mr. Greenstein seconded by Mr. Dryburgh with all in favor the rates for irrigation services as evidenced by the adoption of Resolution 2024-02 was approved.
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**D. Close Public Hearing**

On MOTION by Mr. Goldstein seconded by Mr. Greenstein with all in favor the public hearing to adopt rates for irrigation services was closed.

Mr. Greenstein recalled discussion in Reunion West about having the same administrative process that the CDD put into place on the east side in order to manage it as one entity.

**FIFTH ORDER OF BUSINESS**

**Consideration of Proposals for Seven  
Eagles Fountain Refurbishment or  
Replacement**

**A. UCC**

**B. Yellowstone**

Mr. Scheerer recalled that over the last couple of months, the CDD Board was discussing the two fountains in Linear Park. Proposals were provided to the Board at the last meeting and the Board requested warranty information. Under every option in the UCC proposal, there was a one-year warranty on materials and labor. There was also a long-term renovation requirement for new fountains of eight to ten years. If the Board just wanted to renovate two fountains and keep the current configuration, but add a vault and multi changing lights, the expected light expectancy decreases to six to eight years. The last option was to not include the vault, but to have a filter, water and lights. There would be a one-year warranty on the materials and labor, but the fountains would not have to be re-done for at least every five years. The costs have not changed. The option for the newer fountain would be a circular ring veil fountain with new brick, cap and center nozzle, to bring it more up to speed.

Mr. Greenstein stated at the last meeting, the Board delegated him authority to speak to Mr. Anthony Carll, General Manager for Reunion Resort, to see if they would contribute funds towards the fountains. He shared with Mr. Carll the scope of work and the options and that even though it was the CDD's property and responsibility, the Board felt that Reunion Resort should contribute to the effort to refurbish, replace or repair both fountains because there were benefits to Reunion Resort. Mr. Carll indicated Kingwood's willingness to contribute to this effort and Mr. Greenstein hoped between now and the next meeting, they would receive definitive documentation

that Mr. Scheerer could review and compare, so that the Board could have options and make a decision at the next meeting. *There was Board consensus to table this item to the next meeting.*

**SIXTH ORDER OF BUSINESS**

**Consideration of Vertical Bridge  
Easement Funding Agreement**

Ms. Burns presented a Vertical Bridge Easement Funding Agreement between the District and Rowstar LLC. Under the terms of this agreement, Rowstar would fund due diligence costs up to the \$5,000 cap that was noted in that agreement. Ms. Trucco explained that Rowstar LLC was requesting a non-exclusive easement from the CDD for a tract owned by the CDD, for the purpose of gaining access to a Florida Department of Transportation (FDOT) parcel that was abutting I-4, to install a cell tower. Along with the tract, the CDD owned an open space tract next to it. Mr. Dryburgh questioned who would own the cell tower. Ms. Burns explained that the cell tower was not going on CDD property and FDOT would just need access to the parcel. Mr. Goldstein questioned how big the cell tower was going to be and if it could be seen by homes. Mr. Greenstein pointed out that it was just an easement for FDOT to get to the property on which the cell tower would be placed. Mr. Goldstein understood that, but noted if it was 1 foot over the line, it would be the same as if it was on their property and he did not want to have a cellphone tower in his backyard, as parking lot lights were affecting residents' views in the back of Grand Traverse Parkway. Mr. Greenstein noted that even though it was not on CDD property, they had some control. Mr. Goldstein asked if the Board could say no. Ms. Trucco indicated that she would ask Rowstar what benefits residents of the CDD would get from the cell tower, specifics about the size and exact location, whether it was a multi carrier cell tower and request compensation. Mr. Goldstein suggested that FDOT pay for their access.

Ms. Trucco explained that the Funding Agreement in the agenda package was in a form that her firm used previously and Rowstar LLC. would reimburse the CDD for costs incurred by the District for staff to analyze the project in an amount not-to-exceed \$5,000. Ms. Burns clarified that the Board was approving the agreement and not the actual easement, subject to staff reviewing this request. Ms. Trucco pointed out that the Board did not have to approve it today and she could obtain the answers that the Board requested. Mr. Dryburgh felt there was no reason to delay it. Mr. Greenstein indicated that they wanted to maintain open mindedness and questioned allowing FDOT to put up the cell phone tower to improve communication. Mr. Dryburgh felt that was a good line of thought as they could charge \$300,000. Mr. Greenstein agreed, as they could use the

funds for other CDD projects. Ms. Trucco noted it was a good point on whether the CDD Board had a right to say no and what they could potentially face if they did say no, as in Florida, people could file a lawsuit for an easement of necessity, if there was landlocked property and/or the adjacent property owners would not allow access. However, in this case, there appears was no necessity. They could get permission from the owners of I-4 and the parcel below the FDOT parcel, which was owned by Orlando Health, but Ms. Trucco believed that the most direct route was to go over CDD property. Mr. Greenstein was in favor, because CDD could further evaluate their project. Ms. Trucco pointed out that some of the \$5,000 could be used for an appraisal if necessary.

On MOTION by Mr. Dryburgh seconded by Mr. Greenstein with all in favor the Vertical Bridge Easement Funding Agreement, subject to Rowstar, LLC. funding any due diligence costs necessary up to the \$5,000 cap was approved.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Osceola County Property  
Appraiser Data Sharing and Usage  
Agreement**

Ms. Burns explained that this was an administrative matter to not disclose information from public records for certain professions, such as a judge or a police officer and this was the renewal from an existing agreement as Osceola County required that the District enter into an annual agreement.

On MOTION by Mr. Goldstein seconded by Mr. Dryburgh with all in favor the Osceola County Property Appraiser Data Sharing and Usage Agreement was approved.

**EIGHTH ORDER OF BUSINESS**

**Ratification of Gas South Renewal**

Ms. Burns recalled that the current Gas South Agreement expired in February and the renewal was executed by the Chairman in order to lock in rates prior to increases going into place for next fiscal year.

On MOTION by Mr. Goldstein seconded by Mr. Dryburgh with all in favor the Gas South renewal was ratified.

**NINTH ORDER OF BUSINESS**

**Consideration of License Agreement with  
Swim Kids**

Ms. Burns received a request from a resident to offer swim lessons within the community. Swim Kids worked with other Districts to provide swim lessons and it was the goal to fill those spots with resident's children; however, Swim Kids was operating a business and if there were not enough residents' children, they could open it up to outside residents. Staff could work out an agreement with them to either pay a per head fee to the CDD or provide a discount to residents. Ms. Burns asked if this was something that the Board was interested in pursuing. Ms. Trucco indicated that she spoke to Ms. Jan Carpenter about this when she noticed that the CDD had not had any private vendors performing swim lesson services to the District in the past. Since the pools were financed with bonds and there was an Internal Revenue Service Code provision whereby a non-government could not use publicly financed property for private business gain. At the Reunion West CDD meeting, there was a similar discussion regarding The Stables whereby no more than 10% of the entire bond issuance could be used for a private purpose and Bond Counsel must perform an analysis to determine if the CDD was at the 10% yet. The issue was that Swim Kids is a non-governmental entity that would be using a public government financed property to make a profit. Mr. Goldstein pointed out they could go to Kingwood to use the water park. Mr. Dryburgh felt that it was important for children to have access to water and learn how to swim as there were many deaths in Florida and suggested referring Swim Kids to Kingwood, as Kingwood had multiple pools. Mr. Goldstein agreed, due to the 10% rule. Ms. Trucco was in favor of referring it to Kingwood, and they could charge Swim Kids, but if Kingwood says no, it would be brought back to the Board to discuss further options. *There was Board consensus to refer Swim Kids to Kingwood.*

**TENTH ORDER OF BUSINESS**

**Appointment of Audit Committee**

Ms. Burns reported that the District's audit was up for renewal and under the Florida Statutes, a separate Audit Committee was required to be established to issue a Request for Proposal (RFP). Generally, a Board appointed themselves as the Audit Committee.

On MOTION by Ms. Hobbs seconded by Mr. Dryburgh with all in favor the Board appointing themselves as an Audit Committee in order to issue a Request for Proposals for auditing services was approved.

**ELEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Trucco was working on a resolution on the irrigation system issue and on the vertical bridge request. They were continuing to follow up with legal department at the Osceola County Sheriff's Office (OCSO) on the Traffic Enforcement Agreement and received an apology on the length of time it was taking to provide comments and believed it had to go through multiple channels. Ms. Trucco also believed that it was taking longer because it was going to set a precedent for all CDDs in Osceola County. Mr. Goldstein suggested having a Parking Rule change, as residents were parking cars in the parking spaces at the mail kiosks. The current rule was that residents could park their car and leave it for three weeks and suggested initiating a rule that cars could not be parked overnight or abandoned. Ms. Trucco recalled seeing a rule about abandoned cars. Mr. Goldstein pointed out they needed to consider what was abandoned because if an owner was going out of town for three weeks but wanted to park their car on the street and utilize one of the parking spaces, it was not considered abandoned and suggested having a provision that a car could not be left for more than 24 hours.

Ms. Burns asked if there was a sign at the mail kiosk stating that there was no parking except for use of the mail kiosks. Mr. Scheerer confirmed that there was a sign, but not where the vacant spaces were. Ms. Trucco recalled a provision in the current rules that they could use to initiate towing and there was a recommendation that Mr. Scheerer install signs stating no overnight parking was permitted, as the Reunion West rules were just amended to allow for parking at the playground to users of the playground and mail kiosk only. Ms. Burns indicated that other Districts had a provision in their rules for a vehicle parked after seven days that had not moved or not functioning and suggested that the Board include the same provision. Mr. Dryburgh preferred to have a certain time frame as he was concerned that the more security had to keep track of, the more difficult it was for them to perform their job. Mr. Goldstein felt that they needed to allow overnight parking for guests, but if someone noticed a pickup truck in one of three spots for two weeks, something needed to be done. Ms. Trucco agreed and offered to work with GMS to review the existing rules and find grounds to tow a vehicle immediately, as an additional rule would require

a rule hearing and recommended placing the Parking and Towing Rules on the next agenda. If there needed to be a change, a public hearing could be set with a 28/29 days published notice.

Mr. Dryburgh noted at the intersection of Old Lake Wilson Road and Sinclair Road, there was a stoplight and across the road, coming into their project, a new stoplight was being installed at the entrance to the Encore project and questioned who authorized it, as most of the accidents occurred at their entrance on Spine Road. Mr. Goldstein believed that a stoplight was going in at this location because a crosswalk was needed in order for residents to cross to get to the Clubhouse. Mr. Scheerer noted it was a short-term portion of the expansion of Old Lake Wilson Road and there was already a digital pedestrian crossing sign at that intersection. Mr. Dryburgh suggested looking at temporary solutions and making the County aware of it, as it was a dangerous intersection. Mr. Goldstein agreed, as when he was turning into the other side of Reunion West yesterday, it was impossible to get in and out with the speed of the traffic. Mr. Dryburgh pointed out any time after 2:30 p.m. or 3:00 p.m., Monday through Friday, no one could make a left-hand turn, as there was a solid line of cars that were not stopping or slowing down. Mr. Greenstein questioned why this issue was being brought up again as it was discussed at a prior meeting. Mr. Dryburgh recalled that he brought it up and the County being contacted, but they never heard back. Mr. Greenstein questioned what they could do other than going to FDOT to state their case about why traffic control was needed at this intersection and recalled Ms. Wispelwey asking Mr. Boyd to see if there was any CDD property, not in the FDOT right-of-way (ROW), for an additional turn lane, as it was difficult to turn onto Spine Road from Old Lake Wilson Road. Mr. Scheerer pointed out on Spine Road, coming into the community, there was a section of asphalt off of Old Lake Wilson Road that had yet to be poured, that was on CDD property. Mr. Dryburgh suggested asking the County to step up their plans for some type of access control in order to have proper and safe transit during heavy business hours. Mr. Greenstein preferred that the county re-examine the speed limit, because on Fairfax Drive it was 35 MPH, approaching the bridge, it increased to 45 MPH and on Old Lake Wilson Road, approaching Spine Road, it increased to 55 MPH. Ms. Trucco believed that the first step was to contact the County regarding the necessary process. Mr. Dryburgh suggested reaching out to Mr. Boyd.

**B. Engineer**

Mr. Boyd offered to check on the County's plans for the widening of County Road (CR) 545; however, there was sufficient ROW to install a deceleration and right turn lane on the southbound lane of CR 545, with sufficient radius into the existing entrance when entering the property. However, exiting the property would be more challenging as a stop sign may be needed, which required a Transportation Consultant in order to justify a stop sign, which must be warranted in a similar way as a signal because of the liability of installing a three-way stop sign on a straight section of road. Mr. Goldstein pointed out that the Board preferred having a signal versus a stop sign. Mr. Boyd explained that a signal required a warrant analysis, which he would pursue. Mr. Goldstein requested that Mr. Boyd have them investigate why the speed limit was 55 MPH. Mr. Boyd recalled that the speed limit on CR 545 was 45 MPH.

Mr. Boyd received information from GMS on The Stables but was unable to identify requisitions that specifically listed the Reunion Riding Stables in the requisition itself. However, there was documentation reflecting that a little over \$1 million in bond funds were used and was getting close to providing the final answer on how much the CDD actually spent on that project. Mr. Boyd added speed tables to the repaving plans and would discuss those locations with Mr. Scheerer and send it out to bid. Mr. Greenstein pointed out the more precise they could be in identifying the CDD funding, the better it would assist the Board in whether to engage Bond Counsel to provide an analysis of what bond debt remained and questioned the timetable. Ms. Trucco stated that once Mr. Boyd's analysis was complete, staff would come back to the Board to see if they wanted to engage Bond Counsel to perform the Tax Analysis for \$10,000 to \$20,000, which was estimated to take 10 to 20 hours.

*\*Mr. Boyd left the meeting at this time.*

**C. District Manager's Report  
i. Action Items List**

Ms. Burns presented the Action Items List for Reunion East and Reunion West, which were included in the agenda package. Mr. Scheerer reported that the Reunion Village Gate RFID reader and transponder were installed. Sarah at Reunion Village was instrumental in ensuring that they had the proper internet. Mr. Scheerer spoke with Mr. Boyd earlier about the bridge access, as the County needed additional approval because of the way rescue vehicles would access it. Mr. Boyd informed him that it was resubmitted to the County. There was confirmation from the fitness



company that they should have the mats and Ms. Burns informed him that the bids for janitorial would be reviewed at a later meeting. Mr. Dryburgh complimented Mr. Scheerer on doing a great job, especially putting everything together on the fountains. Mr. Scheerer appreciated it.

**ii. Approval of Check Register**

Ms. Burns presented the Check Register from November 1, 2023 through November 30, 2023 in the amount of \$346,051.84. During the week of November 8<sup>th</sup>, some checks were stolen out of the mail for a few Districts and as a result, all of the checks issued that week were voided and re-issued, in an abundance of caution. Ms. Hobbs suggested looking into direct deposit. Ms. Burns indicated that they were looking at different options such as no longer using a public drop box, changing their envelopes and looking at ACH options for certain vendors. Many accounts had *Positive Pay* to detect fraud, which did pick up a significant amount of fraud. A Police Report was filed. The only ones that did go through the banks were for smaller amounts. Staff would continue to monitor the situation.

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

Ms. Burns presented the Unaudited Financial Statements through October 31, 2023, which were for informational purposes. This was the first month in the new fiscal year and in November/December, they would start receiving funds from Tax Bills, for those who pay early to take advantage of discounts. Mr. Dryburgh looked at the projected expenses for electricity, which did not go up significantly, but it was over 12 months. Ms. Burns explained that it was still warm and there were some fluctuations.

**iv. Replacement and Maintenance Plan**

Ms. Burns presented the Replacement and Maintenance Plan, which was for informational purposes.

**D. Security Report**

Mr. Vargas provided the November Security Report under separate cover.

**i. Parking Rules**

This item was discussed.

**TWELFTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**THIRTEENTH ORDER OF BUSINESS**

**Supervisor's Requests**

Mr. Dryburgh recalled that security was going to send out notices to remind residents to activate their access cards and requested that the HOA send out one quarterly. Mr. Goldstein believed that access cards were renewed 12 months from the time it was issued. Ms. Hobbs pointed out that she just renewed her cards. Mr. Vargas indicated that residents were providing their card to housekeepers, handymen, etc. and by controlling the time, they could have residents provide their proof of ownership. Mr. Dryburgh did not want to make any changes, but to only notify residents at least once a year. Mr. Greenstein felt that it was a controllable item and every property owner went through the same process of re-initializing and updating their cards. Mr. Goldstein questioned why he received an email from Reunion Resort stating that there was a CDD meeting today. Mr. Greenstein believed that they send out reminders on Monday or Tuesday.

**FOURTEENTH ORDER OF BUSINESS**

**Next Meeting Date – January 11, 2024**

Ms. Burns stated that the next meeting was scheduled for January 11, 2024 at 1:00 p.m. at this location.

**FIFTEENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Dryburgh seconded by Mr. Greenstein with all in favor the meeting was adjourned at 2:10 p.m.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# SECTION 5

# REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

## CHAPTER V

### PARKING AND TOWING RULES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 5.5 Enforcement

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

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

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

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

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

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

Effective Date: November 11, 2021

## **Appendix 5.0**

### **District Parking and Towing Maps – Revised November 11, 2021**

[ATTACHED ON FOLLOWING PAGE(S)]







— AREAS OF NO PARKING



REUNION CDD  
ORANGE COUNTY, FLORIDA

[illegible]

License No. 43225







LEGEND  
— AREAS OF NO PARKING



SHEET NO.  
1.02

DATE	7/15/2020
DESIGNED BY	AS SHOWN
CHECKED BY	1000.001
DATE	7/15/2020
DESIGNED BY	CD B
CHECKED BY	SNB

REUNION EAST CDD

REUNION CDD  
ORANGE COUNTY, FLORIDA

NO PARKING DETAIL 2 OF 3

Rev.	Date	Description	CHK BY

Civil Engineer  
STEVEN N. BOYD, P.E.

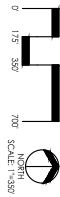
License No. 43325

**BOYD CIVIL**  
**ENGINEERING**  
6816 Hanging Moss Road  
Orlando, Florida 32807  
Office: (407)494-2693  
Certificate of Auth: 29791





LEGEND  
— AREAS OF NO PARKING



### REUNION EAST CDD

REUNION CDD  
ORANGE COUNTY, FLORIDA

### NO PARKING DETAIL 3 OF 3

Rev.	Date	Description	CHK By

Civil Engineer  
STEVEN N. BOYD, P.E.

License No. 43225



1.03

SHEET NO.

Drawn By: SJB

Checked By: SJB

Designated CDD

Scale: 1"=350'

Project No. 1000.001

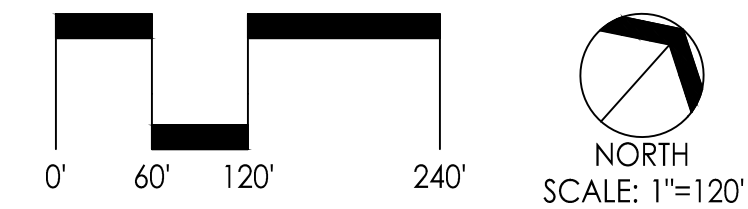
Drawn As: SHOWN

Date: 7/15/2020



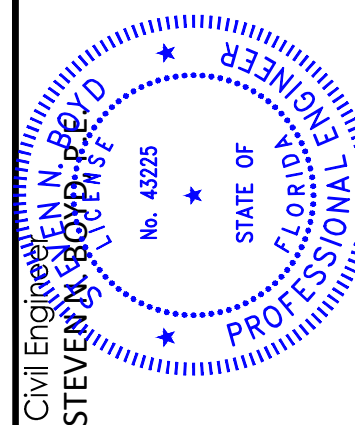






## LEGEND

 AREAS OF NO PARKING

[illegible]

REUNION EAST CDD  
REUNION CDD  
ORANGE COUNTY, FLORIDA

		5
Date:		12/9/2021
Scale:		AS SHOWN
Project No.:		1003.001
Drawn By:		WEW
Designed By:		WEW
Checked By:		SNB

SHEET NO.  
1



# SECTION 6

# SECTION A



**Project Name: Reunion Seven Eagles Fountains  
Reunion Florida**

Date: 5-Dec-23  
 Attn: Alan Sheerer @ GMS  
 UCC Estimate No.: 001 Rev 01

No.	Detail No.	Item Description	Quantity	Unit	Unit Price	Total
		<i>We are pleased to submit the following pricing for your review as its been 19 years since UCC quoted and constructed the walls and columns and walkways of Seven Eagles and we are proud of them.</i>				
		<b><u>Seven Eagles Way &amp; Seven Eagles Ct Fountain</u></b>				
		<b><u>OPTION #1 DB 10' DIAMETER Circular Ring Veil Fountain</u></b>				
1.00		Demo and replace existing 10' Diameter 3 tier bowl Ftn with 10' diameter ring ftn with center jet <b>Similar to Photo #1 but with Precast caps</b> Includes Design/Eng/Permitting	1.00	Ls.	115,000.00	115,000.00
		New Ftn will have brick walls to match Seven Eagles, Precast caps to match Seven Eagles, cast in place concrete structure with interior waterproofing prior to interior marcite and waterline tile. The ftn will have a Black PVC "ring" feature with brass/bronze nozzles tightly spaced to send a circular "veil" of water to land just outside a center geyser jet. The feature will be powered by a pump system housed in a semi-submersible vault located behind the nearest brick site wall. The vault will also house an automatic chlorination system, timeclock and filtration package along with LED changeable colored lighting capabilities to highlight seasonal decorating.				
		includes replacing existing pavers as required to demo and reinstall and crossing of utilities. Landscape and irrigation repairs by others				
		sewer/water service to be available within 20' of vault or tie in to irrigation				
		<b>1 YEAR Warranty on materials and labor</b>				
		<b>PERMIT REQUIRED &amp; Incl for this option</b>				
		<b>Expected lifetime of new fountain is 8-10 years before interior finish and full equipment pac overhaul reno required again.</b>				
		<b><u>OPTION #2 DB 15' DIAMETER Circular Ring Veil Fountain</u></b>				
2.00		Demo and replace existing 10' Diameter 3 tier bowl Ftn with 15' diameter ring ftn with center jet. <b>Cross between photos #1 &amp; #2/2A.</b> Includes design/Eng/permitting	1.00	Ls.	142,000.00	142,000.00
		New Ftn will have brick walls to match Seven Eagles, Precast caps to match Seven Eagles, cast in place concrete structure with interior waterproofing prior to interior marcite and waterline tile. The ftn will have a Black PVC "ring" feature with brass/bronze nozzles tightly spaced to send a circular "veil" of water to land just outside a center geyser jet. The feature will be powered by a pump system housed in a semi-submersible vault located behind the nearest brick site wall. The vault will also house an automatic chlorination system, timeclock and filtration package along with LED changeable colored lighting capabilities to highlight seasonal decorating.				
		<b>This option will require paver walkway alterations to create new walkway around wider feature and rework at utility crossings.</b>				
		Landscape and irrigation repairs by others				
		sewer/water service to be available within 20' of vault or tie in to irrigation				
		<b>1 YEAR Warranty on materials and labor</b>				
		<b>PERMIT REQUIRED &amp; Incl for this option</b>				
		<b>Expected lifetime of new fountain is 8-10 years before interior finish and equipment pac overhaul reno required again.</b>				

**Qualifications:**

- Tree root pruning if req'd by others (vault locations)
- Testing & inspections by others
- Civil curbs, bands and sidewalks by others
- M.O.T and traffic control by others
- Excludes Certified survey and or As-Builts
- UCC Group Inc not responsible for power, water, sewer supply services
- no allowance for sealer or Polymeric sand on pavers
- DB= Design Build
- Quotation Valid for 30 days
- Terms NET 30 Days, no retainage

Toronto • Vancouver • Orlando  
www.uccgroup.com





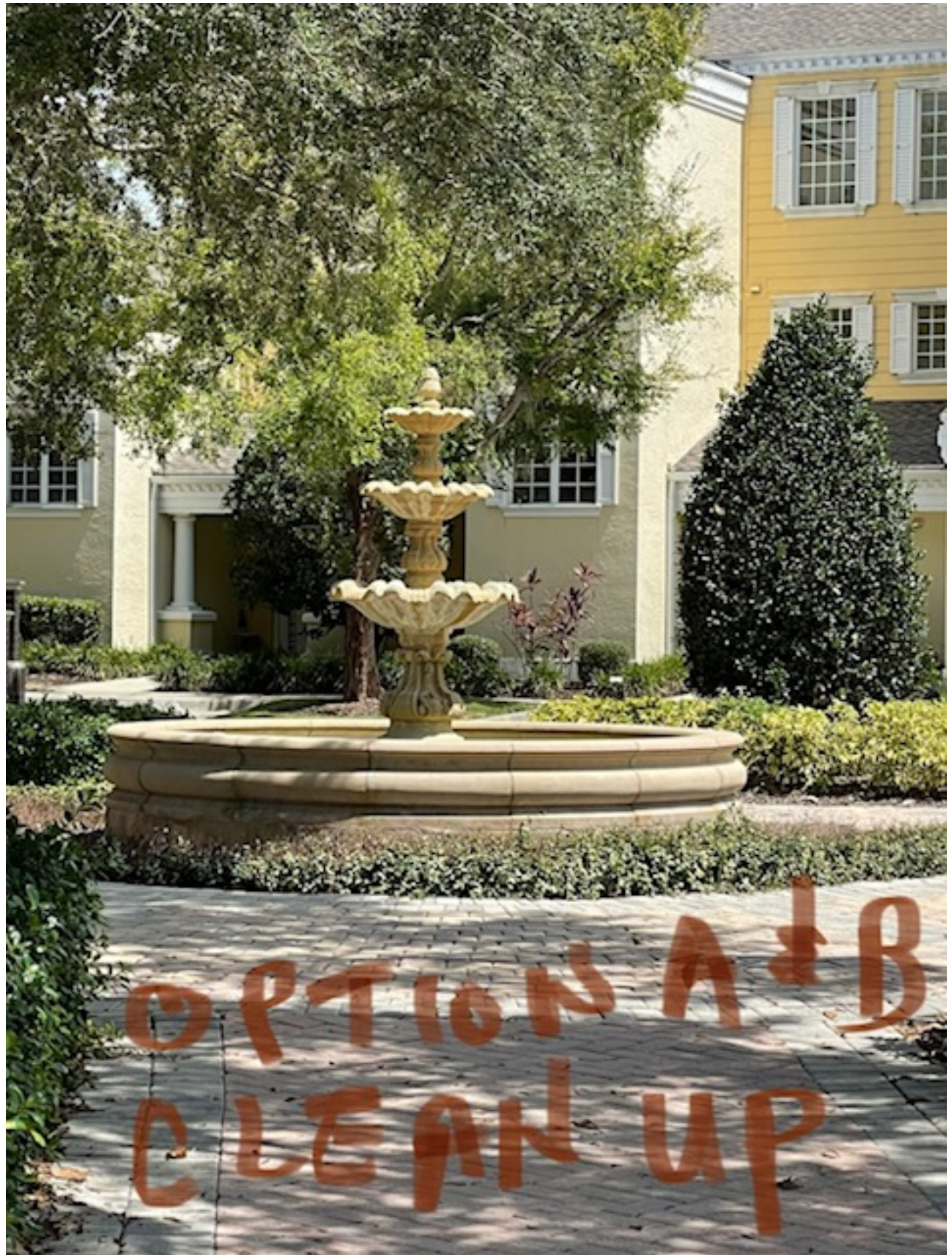












## SECTION B



# Reunion: Seven Eagles

Orlando, FL.

October 2023

Conceptual Rendering-Plants are depicted at mature stage



Existing

## Landscape Design Suggestions

- Dwarf Bottlebrush (D.B.)
- Mixed Succulents (M.S.)
- Annuals (A.N.)

*\*Annuals should be changed out quarterly and mixed succulents should be replenished as needed.*

M.S.  
A.N.  
D.B.



Potential



# Reunion: Seven Eagles

Orlando, FL.

October 2023

Conceptual Rendering-Plants are depicted at mature stage



Existing

## Landscape Design Suggestions

- Dwarf Bottlebrush (D.B.)
- Mixed Succulents (M.S.)
- Annuals (A.N.)

\*Annuals should be changed out quarterly and mixed succulents should be replenished as needed.

M.S.  
A.N.  
D.B.



Potential



# SECTION 7

# SECTION C

# SECTION I

## Reunion East Action Items

Meeting Assigned	Action Item	Assigned To	Status	Comments
2/13/20	Access to Reunion Village/Davenport Creek Bridge	Boyd/Scheerer	In Process	Meyer construction portion of project completed July 2023. ACT agreement executed.
	Pavement Management & Traffic Calming	Boyd	In Process	Scope for repairs approved 10.12.2023. Bid notice and documents pending release. Suggested speed table locations need to be determined in conjunction with road repairs.
1/9/23	Seven Eagles Fountain Replacement	Scheerer	In Process	Proposals reviewed 11.09.2023. Awaiting determination from KORR regarding participating in the project.
5/22/23	RFID & Transponder at Reunion Village Gate	Scheerer	In Process	Approved 07.13.2023; RFID/prox card reader installed - transponder reader installed - dataline needs troubleshooting but pending legal work.

6/8/23	Determine Best Use of The Stables Parcel	Boyd	<b>In Process</b>	Confirm bond requisitions to determine amount of bond funds used to improve the parcel and construct The Stables. Tentative amount \$530 to \$600K reported 11.09.2023. Purchase price TBD based on bond fund use and market value.
8/10/23	Seven Eagles Fitness Center Signs & Fitness Center Mats	Scheerer	<b>In Process</b>	Update signs in accordance with CDD Policies in English and Spanish ordered and pending installation. Flooring proposal not yet received.
9/14/23	Bid Amenity Janitorial	Scheerer	<b>In Process</b>	Proposals to be reviewed at future meeting.
10/12/23	Confirm Intersection Design and Timing for OLWR & Spine Rd Intersection Improvement with OC	Boyd	<b>In Process</b>	Further Board discussion took place 12.14.2023.
10/12/23	KORR petition to consider property conveyance from RE to KORR	Trucco, Boyd	<b>In Process</b>	Developer funding agreement in place, request under review

12/14/23	Vertical Bridge for Access Easement to FDOT Parcel for Cell Tower	Trucco, Boyd	<b>In Process</b>	Developer funding agreement approved 12.14.23 - under review with Vertical Bridge.
12/14/23	Review Property Ownership in Accordance with Development Plan	Trucco	<b>In Process</b>	

<b>Reunion West Action Items</b>				
<b>Meeting Assigned</b>	<b>Action Item</b>	<b>Assigned To</b>	<b>Status</b>	<b>Comments</b>
1/13/22	Monitor Residential/Industrial/Commercial Development Nearby Reunion			<a href="https://permits.osceola.org/CitizenAccess/Default.aspx">https://permits.osceola.org/CitizenAccess/Default.aspx</a> Parcel Numbers: 282527000000600000 51.02 acres 332527000000500000 52.55 acres 3325273160000A0090 19.04 acres
12/9/21	Monitor Sinclair Road Extension Project			<a href="http://www.Osceola.org/go/sinclairroad">www.Osceola.org/go/sinclairroad</a>
	Monitor Old Lake Wilson Road Improvement Project			<a href="http://www.improveoldlakewilsonroad.com">www.improveoldlakewilsonroad.com</a>
	Pavement Management Plan	Boyd	<b>Completed</b>	Bid document for pavement maintenance to be finalized and released.
8/10/23	Traffic Enforcement Agreement with OC (RE and RW)	Trucco	<b>In Process</b>	



8/10/23	Update Security Service Provider Agreements (RE and RW)	Trucco	<b>In Process</b>	Language to include Rules for Public Access.
8/10/23	Whitemarsh Mound	Scheerer	<b>In Process</b>	Gas line/utility easement - reviewing options and costs for lowering.
10/12/23	Amend Parking Rules and Implement	Adams/Trucco/Scheerer	<b>In Process</b>	Rule Hearing held 12.14.2023. Amended Rules pending final confirmation. Towing Service Agreement will need Amendment. Parking Signs need to be approved and installed.
10/12/23	Collect Vehicle and Speed Data from Radar Display Signs - Report to BOS	Scheerer	<b>In Process</b>	pending
12/14/23	Review Property Ownership in Accordance with Development Plan	Trucco	<b>In Process</b>	
12/14/23	Review CDD Property to Determine if a New CDD Amenity can be Constructed in RWCDD Encore Neighborhood	Scheerer	<b>In Process</b>	Alan meeting with RWPOA to review locations

## SECTION II

# Reunion East

## Community Development District

### Summary of Invoices

December 01, 2023 - December 31, 2023

Fund	Date	Check No.'s	Amount
General Fund			
	12/7/23	5886-5898	\$ 195,801.47
	12/13/23	5899-5901	2,991,439.37
	12/20/23	5902-5911	33,038.30
			<hr/>
			\$ 3,220,279.14
R&M Fund			
	12/6/23	238-239	\$ 172,190.00
	12/20/23	240-241	19,275.00
			<hr/>
			\$ 191,465.00
Payroll			
	<u>December 2023</u>		
	John Dryburgh	50741	\$ 184.70
	June Wispelwey	50742	\$ 184.70
	Mark Greenstein	50743	\$ 184.70
	Steven Goldstein	50744	\$ 184.70
	Trudy Hobbs	50745	\$ 184.70
			<hr/>
			\$ 923.50
TOTAL			<hr/>
			\$ 3,412,667.64

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 1/02/24		PAGE 1		
*** CHECK DATES 12/01/2023 - 12/31/2023 ***		GENERAL FUND									
		BANK A REUNION EAST CDD									
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #				
12/07/23	00074	11/30/23 215790	202311 320-53800-47000	AQUATIC PLANT MGMT NOV23	*	74.48					
		11/30/23 215790	202311 300-13100-10100	AQUATIC PLANT MGMT NOV23	*	58.52					
							133.00	005886			
12/07/23	00095	11/27/23 S103382	202311 320-53800-57400	TRBLSHT/INST.PDKRS2/ADJ.	*	224.00					
		11/27/23 S103382	202311 300-13100-10100	TRBLSHT/INST.PDKRS2/ADJ.	*	176.00					
							400.00	005887			
12/07/23	00129	11/19/23 5416	202311 320-53800-46200	TER-POOL FURN/RPLC UMBRLL	*	103.60					
		11/19/23 5416	202311 300-13100-10100	TER-POOL FURN/RPLC UMBRLL	*	81.40					
		11/19/23 5417	202311 320-53800-46200	HC-INSP.DECK/RPR PAVERS	*	159.60					
		11/19/23 5417	202311 300-13100-10100	HC-INSP.DECK/RPR PAVERS	*	125.40					
		11/25/23 5421	202311 320-53800-57400	RPLC GH BRKN DOOR LCK SET	*	159.60					
		11/25/23 5421	202311 300-13100-10100	RPLC GH BRKN DOOR LCK SET	*	125.40					
		12/03/23 5423	202312 320-53800-57400	REINST.FACIA/GUTTER GRDHS	*	215.60					
		12/03/23 5423	202312 300-13100-10100	REINST.FACIA/GUTTER GRDHS	*	169.40					
							1,140.00	005888			
12/07/23	00134	12/06/23 3847	202310 310-51300-31100	GATE BID/RDWY IMPRV/PLANS	*	2,732.50					
							2,732.50	005889			
12/07/23	00119	11/15/23 122244	202310 310-51300-31500	MTG/TRAFFIC AGR/IRG RATES	*	2,326.00					
		11/15/23 122245	202310 310-51300-31500	PLAN REQUEST/FUND AGR/MOD	*	462.00					
							2,788.00	005890			
12/07/23	00163	11/21/23 1990	202311 320-53800-47500	SOFT WSH-SE-ATRIUM/SIDEWK	*	896.00					
		11/21/23 1990	202311 300-13100-10100	SOFT WSH-SE-ATRIUM/SIDEWK	*	704.00					
							1,600.00	005891			
REUE REUNION EAST					TVISCARRA						

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/07/23	00054	12/01/23	2023DEC 202312 320-53800-34500 SECURITY SERVICES DEC23		*	6,533.33	
		12/01/23	2023DEC 202312 300-13100-10100 SECURITY SERVICES DEC23		*	5,133.33	
REUNION RESORT & CLUB MASTER ASSOC.							11,666.66 005892
12/07/23	00175	11/30/23	9982 202312 320-53800-46200 POOL MAINTENANCE DEC23		*	4,760.00	
		11/30/23	9982 202312 300-13100-10100 POOL MAINTENANCE DEC23		*	3,740.00	
ROBERTS POOL SERVICE AND REPAIR INC							8,500.00 005893
12/07/23	99999	12/07/23	VOID 202312 000-00000-00000 VOID CHECK		C	.00	
*****INVALID VENDOR NUMBER*****							.00 005894
12/07/23	99999	12/07/23	VOID 202312 000-00000-00000 VOID CHECK		C	.00	
*****INVALID VENDOR NUMBER*****							.00 005895
12/07/23	00060	11/01/23	289165 202311 320-53800-46200 HS-15GAL SLFR ACID/BLEACH		*	448.00	
		11/01/23	289165 202311 300-13100-10100 HS-15GAL SLFR ACID/BLEACH		*	352.00	
		11/01/23	289166 202311 320-53800-46200 TER-260 BULK BLEACH/DLVR		*	414.40	
		11/01/23	289166 202311 300-13100-10100 TER-260 BULK BLEACH/DLVR		*	325.60	
		11/01/23	289242 202311 320-53800-46200 CP-REPLUMB DSCHRG/PIPE/FT		*	284.06	
		11/01/23	289242 202311 300-13100-10100 CP-REPLUMB DSCHRG/PIPE/FT		*	223.19	
		11/01/23	300466 202311 320-53800-46200 CP-INST.MOTOR/SEAL/ORING		*	608.13	
		11/01/23	300466 202311 300-13100-10100 CP-INST.MOTOR/SEAL/ORING		*	477.82	
		11/06/23	11808 202311 320-53800-46200 SE-INST.SUMP PUMP FOR FNT		*	512.65	
		11/06/23	11808 202311 300-13100-10100 SE-INST.SUMP PUMP FOR FNT		*	402.80	
		11/08/23	277258 202311 320-53800-46200 SE-QTRLY SAFE INSP/LID/RG		*	346.86	
		11/08/23	277258 202311 300-13100-10100 SE-QTRLY SAFE INSP/LID/RG		*	272.54	
		11/15/23	300555 202311 320-53800-46200 HC B-230 BLEACH/SLFR ACID		*	449.40	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/15/23		300555	202311 300-13100-10100 HC B-230 BLEACH/SLFR ACID		*	353.10	
11/15/23		300556	202311 320-53800-46200 SE-SODIUM BICARB/BLEACH		*	484.40	
11/15/23		300556	202311 300-13100-10100 SE-SODIUM BICARB/BLEACH		*	380.60	
11/15/23		300557	202311 320-53800-46200 TER-SLFR ACID/DE PWDR/SB		*	174.13	
11/15/23		300557	202311 300-13100-10100 TER-SLFR ACID/DE PWDR/SB		*	136.82	
11/16/23		300502	202311 320-53800-46200 SE-INST.2MOTOR/SEAL/IMPEL		*	1,539.44	
11/16/23		300502	202311 300-13100-10100 SE-INST.2MOTOR/SEAL/IMPEL		*	1,209.56	
11/16/23		300560	202311 320-53800-46200 HS-INSP POOL.PUMP/RMV DBR		*	124.60	
11/16/23		300560	202311 300-13100-10100 HS-INSP POOL.PUMP/RMV DBR		*	97.90	
11/16/23		300745	202311 320-53800-46200 TER-INSP.HEATER/RPLC GVNR		*	239.37	
11/16/23		300745	202311 300-13100-10100 TER-INSP.HEATER/RPLC GVNR		*	188.08	
11/16/23		300778	202311 320-53800-46200 SE-INSPECT FOUNTAIN PUMP		*	124.60	
11/16/23		300778	202311 300-13100-10100 SE-INSPECT FOUNTAIN PUMP		*	97.90	
11/20/23		300620	202311 320-53800-46200 HS-INST.COAST GUARD RING		*	223.69	
11/20/23		300620	202311 300-13100-10100 HS-INST.COAST GUARD RING		*	175.76	
11/20/23		300621	202311 320-53800-46200 TER-INST.COAST GUARD RING		*	223.69	
11/20/23		300621	202311 300-13100-10100 TER-INST.COAST GUARD RING		*	175.76	
11/22/23		300788	202311 320-53800-46200 SE-BLEACH/SLFR ACID/SOD.B		*	702.80	
11/22/23		300788	202311 300-13100-10100 SE-BLEACH/SLFR ACID/SOD.B		*	552.20	
11/27/23		300854	202311 320-53800-46200 HS-180GAL BULK BLEACH/DLV		*	291.20	
11/27/23		300854	202311 300-13100-10100 HS-180GAL BULK BLEACH/DLV		*	228.80	
11/27/23		300856	202311 320-53800-46200 SE-TRBLSHT/CLN TRAY/DEBRs		*	159.60	
11/27/23		300856	202311 300-13100-10100 SE-TRBLSHT/CLN TRAY/DEBRs		*	125.40	

SPIES POOL LLC

13,126.85 005896

REUE REUNION EAST TVISCARRA

\*\*\* CHECK DATES 12/01/2023 - 12/31/2023 \*\*\*  
 GENERAL FUND  
 BANK A REUNION EAST CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/07/23	00142	11/28/23	IV001515 202311 320-53800-47700 TRBLSHT/PRGRM RPLC MODULE		*	1,750.00	
		11/28/23	IV001515 202311 300-13100-10100 TRBLSHT/PRGRM RPLC MODULE		*	1,375.00	
UNITED FIRE PROTECTION, INC.							3,125.00 005897
12/07/23	00030	11/01/23	OS 61718 202311 320-53800-47300 LANDSCAPE MAINT NOV23		*	27,683.60	
		11/01/23	OS 61718 202311 300-13100-10100 LANDSCAPE MAINT NOV23		*	21,751.40	
		11/01/23	OS 61718 202311 320-53800-47300 LNDSCLPE MNT PH 1-5 NOV23		*	5,051.76	
		11/01/23	OS 61718 202311 300-13100-10100 LNDSCLPE MNT PH 1-5 NOV23		*	3,969.24	
		11/01/23	OS 61718 202311 320-53800-47300 BED DRESSING NOV23		*	40,924.80	
		11/01/23	OS 61718 202311 300-13100-10100 BED DRESSING NOV23		*	32,155.20	
		11/01/23	OS 61718 202311 320-53800-47300 BED DRESSING PH 1-3 NOV23		*	8,447.04	
		11/01/23	OS 61718 202311 300-13100-10100 BED DRESSING PH 1-3 NOV23		*	6,636.96	
		11/17/23	OS 62301 202311 320-53800-47400 TREE PRUNING AND CLEANUP		*	855.56	
		11/17/23	OS 62301 202311 300-13100-10100 TREE PRUNING AND CLEANUP		*	672.22	
		11/30/23	OS 62786 202311 320-53800-47400 SE-INST.ELAEOCARPUS TREE		*	1,367.34	
		11/30/23	OS 62786 202311 300-13100-10100 SE-INST.ELAEOCARPUS TREE		*	1,074.34	
YELLOWSTONE LANDSCAPE							150,589.46 005898
12/13/23	00103	12/11/23	12112023 202312 300-20700-10000 FY24 DEBT SERVICE SER15A		*	1,822,203.14	
REUNION EAST CDD C/O USBANK							1,822,203.14 005899
12/13/23	00103	12/11/23	12112023 202312 300-20700-10800 FY24 DEBT SERVICE SER2021		*	669,236.23	
REUNION EAST CDD C/O USBANK							669,236.23 005900
12/13/23	00150	12/11/23	12112023 202312 320-58100-10000 FY24 R&M BUDGETED AMOUNT		*	500,000.00	
REUNION EAST CDD C/O STATE BOARD OF							500,000.00 005901
12/20/23	00074	11/30/23	215908 202311 320-53800-47000 AQUATIC MGMT 11POND NOV23		*	624.40	
REUE REUNION EAST TVISCARRA							





CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/20/23	00176	11/27/23 27781	202311 320-53800-48200		*	172.48	
		PREVENT MNT NOV23/2BATTERY					
		11/27/23 27781	202311 300-13100-10100		*	135.52	
		PREVENT MNT NOV23/2BATTERY					
		12/04/23 27825	202312 320-53800-48200		*	168.00	
		PREVENTATIVE MAINT DEC23					
		12/04/23 27825	202312 300-13100-10100		*	132.00	
		PREVENTATIVE MAINT DEC23					
		12/04/23 27826	202311 320-53800-48200		*	113.68	
		SVC CALL-RPR ROWER BATTERY					
		12/04/23 27826	202311 300-13100-10100		*	89.32	
		SVC CALL-RPR ROWER BATTERY					
FITNESS SERVICES OF FLORIDA INC							811.00 005906
12/20/23	00049	12/01/23 609	202312 310-51300-34000		*	4,106.50	
		MANAGEMENT FEES DEC23					
		12/01/23 609	202312 310-51300-35200		*	100.00	
		WEBSITE ADMIN DEC23					
		12/01/23 609	202312 310-51300-35100		*	150.00	
		INFORMATION TECH DEC23					
		12/01/23 609	202312 310-51300-31300		*	833.33	
		DISSEMINATION FEE DEC23					
		12/01/23 609	202312 310-51300-51000		*	1.02	
		OFFICE SUPPLIES					
		12/01/23 609	202312 310-51300-42000		*	69.07	
		POSTAGE					
		12/01/23 610	202312 320-53800-12000		*	3,591.58	
		FIELD MANAGEMENT DEC23					
		12/01/23 610A	202310 310-51300-42000		*	.47	
		USPS-3RD QTR 2023 941FORM					
GOVERNMENTAL MANAGEMENT SERVICES							8,851.97 005907
12/20/23	00119	12/13/23 122714	202311 310-51300-31500		*	3,288.69	
		MTG/FDOT EMIENT/KGWD IRRG					
LATHAM,LUNA,EDEN & BEAUDINE,LLP							3,288.69 005908
12/20/23	00002	11/15/23 83565078	202311 310-51300-48000		*	155.67	
		NOT.RULE DEVELOP 12/14/23					
		11/15/23 83565078	202311 310-51300-48000		*	791.50	
		NOT.OF RULE MAKE 12/14/23					
ORLANDO SENTINEL COMMUNICATION							947.17 005909
12/20/23	00092	12/01/23 1282	202311 320-53800-43300		*	1,774.08	
		SE CONTRACT CLEAN NOV23					
		12/01/23 1282	202311 300-13100-10100		*	1,393.92	
		SE CONTRACT CLEAN NOV23					
REUE REUNION EAST TVISCARRA							



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/06/23	00040	11/16/23 4529	202311 320-53800-60000		*	76,014.40	
		SE-ROOF RPLC-SHNGL/MEMBRN					
		11/16/23 4529	202311 300-13100-10100		*	59,725.60	
		SE-ROOF RPLC-SHNGL/MEMBRN					
		11/16/23 4530	202311 320-53800-60000		*	7,644.00	
		GRDHSE-ROOF RPLC-SHINGLES					
		11/16/23 4530	202311 300-13100-10100		*	6,006.00	
		GRDHSE-ROOF RPLC-SHINGLES					
ADVANTAGE ROOFING INC						149,390.00	000238
12/06/23	00001	11/19/23 5418	202311 320-53800-53000		*	12,768.00	
		SDWLK RPR-GATHERING-10SEC					
		11/19/23 5418	202311 300-13100-10100		*	10,032.00	
		SDWLK RPR-GATHERING-10SEC					
BERRY CONSTRUCTION INC.						22,800.00	000239
12/20/23	00001	12/07/23 5428	202312 320-53800-53000		*	7,392.00	
		RPLC 13 SECT.SDWLK-RESORT					
		12/07/23 5428	202312 300-13100-10100		*	5,808.00	
		RPLC 13 SECT.SDWLK-RESORT					
BERRY CONSTRUCTION INC.						13,200.00	000240
12/20/23	00006	11/30/23 300953	202311 320-53800-64000		*	3,402.00	
		TER-INST.NEW POOL HEATER					
		11/30/23 300953	202311 300-13100-10100		*	2,673.00	
		TER-INST.NEW POOL HEATER					
SPIES POOL, LLC						6,075.00	000241
TOTAL FOR BANK C						191,465.00	
TOTAL FOR REGISTER						191,465.00	

## SECTION III

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

***Unaudited Financial Reporting***  
***November 30, 2023***



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**Reunion East**  
**Community Development District**  
**Balance Sheet**  
**November 30, 2023**

	General Fund	Replacement & Maintenance Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
<b>Assets:</b>					
Cash - Truist	\$ 604,497	\$ 747,966	\$ -	\$ -	\$ 1,352,462
Investments:					
Series 2002A-2					
Reserve	\$ -	\$ -	\$ 3	\$ -	\$ 3
Revenue	\$ -	\$ -	\$ 105,748	\$ -	\$ 105,748
Series 2005					
Reserve	\$ -	\$ -	\$ 4	\$ -	\$ 4
Revenue	\$ -	\$ -	\$ 203,627	\$ -	\$ 203,627
Construction	\$ -	\$ -	\$ -	\$ 10	\$ 10
Series 2015A					
Reserve	\$ -	\$ -	\$ 175,000	\$ -	\$ 175,000
Revenue	\$ -	\$ -	\$ 532,851	\$ -	\$ 532,851
Prepayment	\$ -	\$ -	\$ 37	\$ -	\$ 37
Series 2021					
Reserve	\$ -	\$ -	\$ 1,116,155	\$ -	\$ 1,116,155
Revenue	\$ -	\$ -	\$ 96,713	\$ -	\$ 96,713
Construction	\$ -	\$ -	\$ -	\$ 605,649	\$ 605,649
Investment - Custody	\$ 481,950	\$ -	\$ -	\$ -	\$ 481,950
SBA - Operating	\$ 1,339,116	\$ -	\$ -	\$ -	\$ 1,339,116
SBA - Reserve	\$ -	\$ 2,297,283	\$ -	\$ -	\$ 2,297,283
Due from General Fund	\$ -	\$ -	\$ 390,353	\$ -	\$ 390,353
Due from Reunion West	\$ 877,654	\$ 358,734	\$ -	\$ -	\$ 1,236,388
Prepaid Expenses	\$ 711	\$ -	\$ -	\$ -	\$ 711
<b>Total Assets</b>	<b>\$ 3,303,928</b>	<b>\$ 3,403,982</b>	<b>\$ 2,620,491</b>	<b>\$ 605,659</b>	<b>\$ 9,934,060</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 196,491	\$ 178,265	\$ -	\$ -	\$ 374,756
Contracts Payable	\$ 1,323	\$ -	\$ -	\$ -	\$ 1,323
Due to Debt Service 2015A	\$ 286,841	\$ -	\$ -	\$ -	\$ 286,841
Due to Debt Service 2021	\$ 103,511	\$ -	\$ -	\$ -	\$ 103,511
Due to Reunion West	\$ 260,951	\$ 13,143	\$ -	\$ -	\$ 274,094
Accrued Principal Payment 2002A-2	\$ -	\$ -	\$ 4,615,000	\$ -	\$ 4,615,000
Accrued Interest Payment 2002A-2	\$ -	\$ -	\$ 3,720,822	\$ -	\$ 3,720,822
Accrued Principal Payment 2005	\$ -	\$ -	\$ 4,165,000	\$ -	\$ 4,165,000
Accrued Interest Payment 2005	\$ -	\$ -	\$ 3,129,248	\$ -	\$ 3,129,248
<b>Total Liabilities</b>	<b>\$ 849,116</b>	<b>\$ 191,408</b>	<b>\$ 15,630,070</b>	<b>\$ -</b>	<b>\$ 16,670,594</b>
<b>Fund Balances:</b>					
Assigned For Debt Service 2002A-2	\$ -	\$ -	\$ (8,230,072)	\$ -	\$ (8,230,072)
Assigned For Debt Service 2005	\$ -	\$ -	\$ (7,090,616)	\$ -	\$ (7,090,616)
Assigned For Debt Service 2015A	\$ -	\$ -	\$ 994,729	\$ -	\$ 994,729
Assigned For Debt Service 2021	\$ -	\$ -	\$ 1,316,380	\$ -	\$ 1,316,380
Assigned For Capital Projects 2005	\$ -	\$ -	\$ -	\$ 10	\$ 10
Assigned For Capital Projects 2021	\$ -	\$ -	\$ -	\$ 605,649	\$ 605,649
Unassigned	\$ 2,454,812	\$ 3,212,574	\$ -	\$ -	\$ 5,667,386
<b>Total Fund Balances</b>	<b>\$ 2,454,812</b>	<b>\$ 3,212,574</b>	<b>\$ (13,009,578.90)</b>	<b>\$ 605,659</b>	<b>\$ (6,736,534)</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 3,303,928</b>	<b>\$ 3,403,982</b>	<b>\$ 2,620,491</b>	<b>\$ 605,659</b>	<b>\$ 9,934,060</b>

# Reunion East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending November 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/23	Thru 11/30/23	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 1,967,895	\$ 216,401	\$ 216,401	\$ -
Assessments - Direct Billed	\$ 37,398	\$ -	\$ -	\$ -
Interest	\$ 45,105	\$ 7,517	\$ 16,773	\$ 9,256
Rental Income	\$ 2,800	\$ -	\$ 2,380	\$ 2,380
<b>Total Revenues</b>	<b>\$ 2,053,198</b>	<b>\$ 223,918</b>	<b>\$ 235,554</b>	<b>\$ 11,636</b>
<b>Expenditures:</b>				
<b>Administrative:</b>				
Supervisor Fees	\$ 12,000	\$ 2,000	\$ 2,000	\$ -
FICA Expense	\$ 918	\$ 153	\$ 153	\$ -
Engineering Fees	\$ 30,000	\$ 5,000	\$ 5,313	\$ (313)
District Counsel	\$ 45,000	\$ 7,500	\$ 8,744	\$ (1,244)
Annual Audit	\$ 7,900	\$ -	\$ -	\$ -
Arbitrage	\$ 1,350	\$ -	\$ -	\$ -
Trustee Fees	\$ 8,620	\$ 1,437	\$ -	\$ 1,437
Dissemination Agent	\$ 10,000	\$ 1,667	\$ 1,667	\$ -
Assessment Administration	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Management Fees	\$ 49,278	\$ 8,213	\$ 8,213	\$ -
Information Technology	\$ 1,800	\$ 300	\$ 300	\$ -
Website Maintenance	\$ 1,200	\$ 200	\$ 200	\$ -
Telephone	\$ 150	\$ 25	\$ -	\$ 25
Postage	\$ 1,500	\$ 250	\$ 60	\$ 190
Insurance	\$ 18,550	\$ 18,550	\$ 16,674	\$ 1,876
Printing & Binding	\$ 500	\$ 83	\$ -	\$ 83
Legal Advertising	\$ 5,000	\$ 833	\$ 947	\$ (114)
Other Current Charges	\$ 600	\$ 100	\$ 105	\$ (5)
Office Supplies	\$ 250	\$ 42	\$ 2	\$ 40
Property Appraiser Fee	\$ 1,000	\$ -	\$ -	\$ -
Property Taxes	\$ 400	\$ 400	\$ 226	\$ 174
Dues, Licenses & Subscriptions	\$ 175	\$ 29	\$ 175	\$ (146)
<b>Total Administrative:</b>	<b>\$ 203,691</b>	<b>\$ 54,282</b>	<b>\$ 52,279</b>	<b>\$ 2,003</b>



# Reunion East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending November 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/23	Thru 11/30/23	Variance
<b><u>Maintenance - Shared Expenses</u></b>				
Field Maintenance	\$ 43,099	\$ 7,183	\$ 7,183	\$ 0
Management Services Agreement	\$ 9,100	\$ 1,517	\$ 1,517	\$ 0
Telephone	\$ 8,400	\$ 8,400	\$ 1,205	\$ 7,195
Electric	\$ 369,600	\$ 61,600	\$ 69,136	\$ (7,536)
Water & Sewer	\$ 40,538	\$ 6,756	\$ 6,306	\$ 450
Gas	\$ 47,600	\$ 7,933	\$ 1,947	\$ 5,987
Pool & Fountain Maintenance	\$ 201,824	\$ 33,637	\$ 36,534	\$ (2,896)
Pond Maintenance	\$ 14,000	\$ 2,333	\$ 1,777	\$ 556
Property Insurance	\$ 56,766	\$ 56,766	\$ 61,378	\$ (4,612)
Irrigation Repairs & Maintenance	\$ 14,000	\$ 14,000	\$ 3,225	\$ 10,775
Landscape - Contract	\$ 630,053	\$ 105,009	\$ 131,792	\$ (26,783)
Landscape - Contingency	\$ 28,000	\$ 4,667	\$ 2,223	\$ 2,444
Gate & Gatehouse Maintenance	\$ 28,000	\$ 4,667	\$ 6,870	\$ (2,203)
Roadways/Sidewalks/Bridge	\$ 14,000	\$ 14,000	\$ 7,014	\$ 6,986
Lighting	\$ 5,600	\$ 933	\$ 2,478	\$ (1,545)
Building Repairs & Maintenance	\$ 11,200	\$ 1,867	\$ 3,914	\$ (2,047)
Pressure Washing	\$ 28,000	\$ 4,667	\$ 896	\$ 3,771
Maintenance (Inspections)	\$ 280	\$ 47	\$ -	\$ 47
Repairs & Maintenance	\$ 16,800	\$ 2,800	\$ -	\$ 2,800
Contract Cleaning	\$ 58,576	\$ 9,763	\$ 4,894	\$ 4,869
Fitness Center Repairs & Maintenance	\$ 7,784	\$ 1,297	\$ 1,477	\$ (180)
Operating Supplies	\$ 1,400	\$ 233	\$ -	\$ 233
Signage	\$ 5,600	\$ 933	\$ 9,475	\$ (8,542)
Security	\$ 119,766	\$ 19,961	\$ 15,615	\$ 4,346
Parking Violation Tags	\$ 280	\$ 47	\$ -	\$ 47
<b>Total Maintenance - Shared Expenses</b>	<b>\$ 1,760,267</b>	<b>\$ 371,016</b>	<b>\$ 376,854</b>	<b>\$ (5,838)</b>
<b><u>Reserves</u></b>				
Capital Reserve Transfer	\$ 500,000	\$ -	\$ -	\$ -
<b>Total Reserves</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 2,463,958</b>	<b>\$ 425,298</b>	<b>\$ 429,133</b>	<b>\$ (3,835)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (410,761)</b>		<b>\$ (193,579)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 410,761</b>		<b>\$ 2,648,391</b>	
<b>Fund Balance - Ending</b>	<b>\$ 0</b>		<b>\$ 2,454,812</b>	

**Reunion East**  
**Community Development District**  
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>Revenues:</b>													
Assessments - Tax Roll	\$ -	\$ 216,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	216,401
Assessments - Direct Billed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest	\$ 8,414	\$ 8,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,773
Rental Income	\$ 1,960	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,380
<b>Total Revenues</b>	<b>\$ 10,374</b>	<b>\$ 225,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>235,554</b>
<b>Expenditures:</b>													
<b>Administrative:</b>													
Supervisor Fees	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,000
FICA Expense	\$ 77	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	153
Engineering Fees	\$ 5,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,313
District Counsel	\$ 5,455	\$ 3,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,744
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination Agent	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,667
Assessment Administration	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,500
Management Fees	\$ 4,107	\$ 4,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,213
Information Technology	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Website Maintenance	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 38	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60
Insurance	\$ 16,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,674
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ -	\$ 947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	947
Other Current Charges	\$ -	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	105
Office Supplies	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Taxes	\$ -	\$ 226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	226
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total Administrative:</b>	<b>\$ 41,422</b>	<b>\$ 10,857</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>52,279</b>

**Reunion East**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b><u>Maintenance - Shared Expenses</u></b>													
Field Maintenance	\$ 3,592	\$ 3,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,183
Management Services Agreement	\$ 758	\$ 758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,517
Telephone	\$ 734	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,205
Electric	\$ 38,594	\$ 30,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	69,136
Water & Sewer	\$ 2,923	\$ 3,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,306
Gas	\$ 706	\$ 1,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,947
Pool & Fountain Maintenance	\$ 17,729	\$ 18,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36,534
Pond Maintenance	\$ 889	\$ 889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,777
Property Insurance	\$ 61,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	61,378
Irrigation Repairs & Maintenance	\$ 2,777	\$ 448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,225
Landscape - Contract	\$ 41,210	\$ 90,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	131,792
Landscape - Contingency	\$ -	\$ 2,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,223
Gate & Gatehouse Maintenance	\$ 2,138	\$ 4,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,870
Roadways/Sidewalks/Bridge	\$ 5,678	\$ 1,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,014
Lighting	\$ 876	\$ 1,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,478
Building Repairs & Maintenance	\$ 309	\$ 3,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,914
Pressure Washing	\$ -	\$ 896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	896
Maintenance (Inspections)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contract Cleaning	\$ 2,366	\$ 2,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,894
Fitness Center Repairs & Maintenance	\$ 336	\$ 1,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,477
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Signage	\$ 3,651	\$ 5,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,475
Security	\$ 7,807	\$ 7,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,615
Parking Violation Tags	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Maintenance - Shared Expenses</b>	<b>\$ 194,453</b>	<b>\$ 182,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>376,854</b>
<b>Total Expenditures</b>	<b>\$ 235,875</b>	<b>\$ 193,258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>429,133</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (225,501)</b>	<b>\$ 31,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(193,579)</b>

# Reunion East

## Community Development District Replacement & Maintenance Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
<b>Revenues:</b>				
Transfer In	\$ 500,000	\$ -	\$ -	\$ -
Interest	\$ 92,500	\$ 15,417	\$ 21,450	\$ 6,033
<b>Total Revenues</b>	<b>\$ 592,500</b>	<b>\$ 15,417</b>	<b>\$ 21,450</b>	<b>\$ 6,033</b>
<b>Expenditures:</b>				
Contingency	\$ 600	\$ 100	\$ 77	\$ 23
Building Improvements	\$ 30,800	\$ 5,133	\$ 29,796	\$ (24,662)
Pool Furniture	\$ 10,080	\$ 1,680	\$ -	\$ 1,680
Pool Repair & Replacements	\$ 53,200	\$ 8,867	\$ 58,261	\$ (49,394)
Lighting Improvements	\$ 7,049	\$ 1,175	\$ -	\$ 1,175
Landscape Improvements	\$ 25,200	\$ 4,200	\$ -	\$ 4,200
Roadway Improvements	\$ 272,973	\$ 45,496	\$ 12,768	\$ 32,728
Signage	\$ 56,000	\$ 9,333	\$ 26,446	\$ (17,113)
Stormwater Improvements	\$ -	\$ -	\$ 8,697	\$ (8,697)
Capital Outlay	\$ 91,000	\$ 15,167	\$ 83,658	\$ (68,492)
<b>Total Expenditures</b>	<b>\$ 546,902</b>	<b>\$ 91,150</b>	<b>\$ 219,702</b>	<b>\$ (128,552)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 45,598</b>		<b>\$ (198,252)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 3,016,347</b>		<b>\$ 3,410,826</b>	
<b>Fund Balance - Ending</b>	<b>\$ 3,061,945</b>		<b>\$ 3,212,574</b>	

# Reunion East

## Community Development District

### Debt Service Fund - Series 2002A-2

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 873	\$ 873
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 873</b>	<b>\$ 873</b>
<b>Expenditures:</b>				
<b>Series 2002A-2</b>				
Debt Service Obligation	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 873</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (8,230,945)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (8,230,072)</b>	

# Reunion East

## Community Development District

### Debt Service Fund - Series 2005

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 1,681	\$ 1,681
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,681</b>	<b>\$ 1,681</b>
<b>Expenditures:</b>				
<b>Series 2005</b>				
Debt Service Obligation	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 1,681</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (7,092,297)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (7,090,616)</b>	

# Reunion East

## Community Development District

### Debt Service Fund - Series 2015A

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/23	Thru 11/30/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 2,568,595	\$ 281,841	\$ 281,841	\$ -
Interest	\$ 35,000	\$ 5,833	\$ 9,792	\$ 3,959
<b>Total Revenues</b>	<b>\$ 2,603,595</b>	<b>\$ 287,675</b>	<b>\$ 291,634</b>	<b>\$ 3,959</b>
<b>Expenditures:</b>				
<b>Series 2015A</b>				
Interest - 11/01	\$ 505,500	\$ 505,500	\$ 505,500	\$ -
Principal - 05/01	\$ 1,600,000	\$ -	\$ -	\$ -
Interest - 05/01	\$ 505,500	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,611,000</b>	<b>\$ 505,500</b>	<b>\$ 505,500</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (7,405)</b>		<b>\$ (213,866)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 1,011,038</b>		<b>\$ 1,208,596</b>	
<b>Fund Balance - Ending</b>	<b>\$ 1,003,633</b>		<b>\$ 994,729</b>	

# Reunion East

## Community Development District

### Debt Service Fund - Series 2021

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending November 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/23	Thru 11/30/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 1,116,155	\$ 103,511	\$ 103,511	\$ -
Interest	\$ 29,120	\$ 4,853	\$ 11,881	\$ 7,028
<b>Total Revenues</b>	<b>\$ 1,145,275</b>	<b>\$ 108,365</b>	<b>\$ 115,392</b>	<b>\$ 7,028</b>
<b>Expenditures:</b>				
<b>Series 2021</b>				
Interest - 11/01	\$ 337,161	\$ 337,161	\$ 337,161	\$ -
Principal - 05/01	\$ 445,000	\$ -	\$ -	\$ -
Interest - 05/01	\$ 337,161	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,119,322</b>	<b>\$ 337,161</b>	<b>\$ 337,161</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 25,953</b>		<b>\$ (221,769)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 408,919</b>		<b>\$ 1,538,148</b>	
<b>Fund Balance - Ending</b>	<b>\$ 434,872</b>		<b>\$ 1,316,380</b>	



# Reunion East

## Community Development District

### Capital Projects Fund - Series 2005

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending November 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/23	Thru 11/30/23	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 0	\$ 0
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 0</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 10</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 10</b>	

# Reunion East

## Community Development District

### Capital Projects Fund - Series 2021

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/23	Thru 11/30/23	Variance
<b>Revenues:</b>				
Interest Income	\$ -	\$ -	\$ 4,986	\$ 4,986
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,986</b>	<b>\$ 4,986</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 4,986</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 600,663</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 605,649</b>	

# 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)
LESS: PRINCIPAL PAYMENT 05/1/23		(\$1,575,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$20,170,000</b>

#### 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)
LESS: PRINCIPAL PAYMENT 05/1/23		(\$435,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$19,495,000</b>

Gross Assessments	\$ 2,093,922.22	\$ 2,727,133.88	\$ 1,001,588.00	\$ 5,822,644.10
Net Assessments	\$ 1,968,286.89	\$ 2,563,505.85	\$ 941,492.72	\$ 5,473,285.45

35.96%	46.84%	17.20%	100.00%
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74.00%	Net Percent Collected
\$ 1,423,260.07	Balance Remaining to Collect

Orlando Reunion Development LLC	\$2,385.91	\$2,385.91	\$0.00
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Ehof II - Spectrum LLC	\$209,614.96	\$34,993.04	\$174,621.92
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## SECTION IV

**Reunion East and West R&M**

<b>FY2024 Project List</b>	<b>Estimated Cost</b>	<b>RE 56%</b>	<b>RW 44%</b>	<b>Estimated Date</b>	<b>Projected Total</b>
Rooft Replacement, 3 Pool Houses (Homestead & Heritage Crossings)	\$ 35,000.00	\$ 19,600.00	\$ 15,400.00	February (proposal)	
Seven Eagles, Exercise Equipment & Fitness Center Improvements	\$ 55,000.00	\$ 30,800.00	\$ 24,200.00	April	
Pavement Replacement and Maintenance	\$ 400,000.00	\$ 224,000.00	\$ 176,000.00		
Pavement Markings (stop bars, crosswalks, etc.)	\$ 35,000.00	\$ 19,600.00	\$ 15,400.00		
Concrete Sidewalk Replacement and Maintenance	\$ 52,451.00	\$ 27,799.03	\$ 24,651.97	In Process	
Tree Trimming (Structural Pruning)	\$ 45,000.00	\$ 23,850.00	\$ 21,150.00	February	
Signage, New Reunion Village No Parking & Replacement	\$ 100,000.00	\$ 53,000.00	\$ 47,000.00	Under Review	
Pool Equipment Allowance	\$ 18,000.00	\$ 9,540.00	\$ 8,460.00		
Seven Eagles Linear Park Bollard Lighting	\$ 12,588.00	\$ 6,671.64	\$ 5,916.36	Under Review	
Seven Eagles Restroom Partitions	\$ 20,000.00	\$ 10,600.00	\$ 9,400.00	March	
Seven Eagles Pool & Spa Resurfacing	\$ 95,000.00	\$ 50,350.00	\$ 44,650.00	Completed	
Benches and Concrete Pads	\$ 7,500.00	\$ 3,975.00	\$ 3,525.00	Under Review	
Contingency	\$ 100,000.00	\$ 53,000.00	\$ 47,000.00		
	\$ 975,539.00	\$ 414,860.67	\$ 338,178.33		

**Items Deferred from FY2023**

Roadway Improvements (Restriping Reunion West Tradition Circle to Sinclair Gate)	\$ 27,800.00	\$ 15,568.00	\$ 12,232.00	Deferred	\$ -
Traffic Calming (Signage, Radar Display Signage, Speed Humps)	\$ 50,000.00	\$ 28,000.00	\$ 22,000.00	Signs Completed & Speed Tables with Road Maintenance	\$ 8,302.00
Upgrade Sign Posts	\$ 47,000.00			Completed	\$ 47,500.00
Seven Eagles Fountain Replacement	\$ 45,000.00			<b>January (proposal)</b>	\$ -
Access Control System at Reunion Village Gate	\$ 20,000.00			In Process	\$ 20,000.00
Gate House Roof Replacement (Sinclair, Spine, Reunion Blvd)	\$ 50,000.00	\$ 28,000.00	\$ 22,000.00	Completed	\$ 45,000.00
Seven Eagles Roof Replacement	\$ 172,010.00	\$ 96,325.60	\$ 75,684.40	Completed	\$ 160,000.00