

*Reunion East Community  
Development District*

*Agenda*

*March 14, 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

March 7, 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, March 14, 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:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the February 8, 2024 Board of Supervisors Meeting
4. Public Hearing to Amend and Restate Parking Rules
  - A. Open Public Hearing
  - B. Public Comment
  - C. Consideration of Resolution 2024-03 Adopting Amended and Restated Parking Rules
  - D. Close Public Hearing
5. Discussion of Status of Road Resurfacing Proposals
6. Ratification of Auditing Services Agreement with DiBartolomeo, McBee, Hartley & Barnes for Fiscal Years 2024-2028
7. Consideration of No Parking Sign Proposal for Reunion Village
8. Consideration of Proposals for Seven Eagles Fountain Refurbishment or Replacement
  - A. UCC
  - B. Yellowstone
9. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager Updates
  - D. District Manager's Report
    - i. Action Items
    - ii. Approval of Check Register
    - iii. Balance Sheet and Income Statement
    - iv. Replacement and Maintenance Plan

v. Presentation of Series 2015A and 2021 Arbitrage Rebate Calculation Reports —

**ADDED**

E. Security Report

10. Other Business

11. Supervisor's Requests

12. Next Meeting Date: April 11, 2024

13. Adjournment

Sincerely,

Tricia L. Adams  
District Manager



# MINUTES

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

The regular meeting of the Board of Supervisors of the Reunion East Community Development District was held on Thursday, **February 8, 2024** 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

Chairman  
Vice Chairman  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Tricia Adams  
Kristen Trucco  
James Curley  
Alan Scheerer  
Victor Vargas  
Garrett Huegel  
Aura Zelada  
Residents

District Manager  
District Counsel  
District Engineer  
Field Manager  
Reunion Security  
Yellowstone Landscape  
Artemis Lifestyles

*The following is a summary of the discussions and actions taken at the February 8, 2024 regular meeting of the Board of Supervisors of the Reunion East Community Development District.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order at 1:03 p.m. and called the roll. All Supervisors were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Adams opened the public comment period. Resident Beth Pappas of 7689 Heritage Crossing Way noted that the sidewalks in back of her property, were moldy and black. Last year,

they were cleaned, but according to Artemis, it was the CDD's responsibility to clean them. Mr. Scheerer assumed that the CDD cleaned them, as they were pressure washing sidewalks in the community. However, they were only pressure washing areas within the footprint of the District. Resident Sara McGowen of 7683 Heritage Crossing Way, the President of Heritage Crossing Condo Association, wanted to work with the CDD on installing speed bumps, due to the amount of speeding and questioned why speed limit signs were posted throughout Reunion, but not in Heritage Crossing. Mr. Scheerer pointed out that the CDD owned the roads in Heritage Crossing and there was a speed limit sign at the entrance, but not multiple ones. Ms. Pappas also wanted to work with the CDD on the removal of raccoons from the pool as well as in the trees. Mr. Dryburgh understood that the trees were the responsibility of either the golf course or the HOA, but not the CDD.

Mr. Greenstein appreciated Ms. Pappas bringing these issues to the Board's attention and offered to work with her on any matters within the CDD's purview. Mr. Scheerer reported that traps were set for raccoons and a few were relocated. Ms. Wispelwey noted that raccoons were an issue that many homeowners with pools faced. They could be trapped, but new ones would come back. One issue was that their community had an overflow of garbage, which attracted the raccoons and suggested putting netting around the pool as they did not want children in a pool that had raccoon feces, versus spending money on traps. Mr. Goldstein pointed out that raccoons went over the fence and not just under it. Residents witnessed raccoons climbing on the rail, in Palm trees and on the ropes. Mr. Dryburgh asked what they were doing at other projects. Mr. Scheerer stated that they trapped the raccoons, had them removed from the property and released in the wild. Ms. Wispelwey recalled that many owners in Reunion West used screens, which stopped the raccoons. Mr. Greenstein pointed out that the screen was a couple of feet off of the ground in the fence area but would consider anything to remediate the problem. As far as he was concerned, the pressure washing was under control, but questioned the speeding within Heritage Crossing and Seven Eagles. Mr. Scheerer indicated that the Condo Association owned the parking spaces, but the CDD owned the road at Heritage Crossings unlike the road in Seven Eagles which was not owned by the CDD. Mr. Greenstein wanted to look at installing signage and speed bumps. Mr. Scheerer would work with Mr. Curley on including them in the Pavement Management Plan and obtain prices. There being no further comments, Ms. Adams closed the public comment period.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the January 11, 2024 Audit Committee Meeting and Board of Supervisors Meeting**

Ms. Adams presented the minutes of the January 11, 2024 Audit Committee and Board of Supervisors meetings, a draft of which were included in the agenda package and reviewed by District management staff and District Counsel. The Board had no changes to the minutes.

On MOTION by Mr. Dryburgh seconded by Mr. Greenstein with all in favor the Minutes of the January 11, 2024 Audit Committee and Board of Supervisors Meetings were approved as presented.

**FOURTH ORDER OF BUSINESS**

**Review of Amended and Restated Parking Rules**

Ms. Adams recalled at last month's meeting, the Board directed staff to schedule a public hearing to amend and restate the Parking Rules at the March 14<sup>th</sup> meeting, which were included in the agenda package for the Board's review. It included language that Reunion West added regarding the verge areas as well as the following changes:

- Section 5.3, now says, *"Parking in the parking spaces located in front of the playground and/or mailbox kiosks, is restricted unless the individual is parked in such parking spaces during their use of the playground and/or mailbox kiosk. Parking for mailbox kiosks is restricted to no more than fifteen (15) minutes and parking for playground use is restricted to no more than sixty (60) minutes. Any cars parked in the mail kiosk and/or playground parking spaces for extended periods of time, including overnight periods of time, including overnight, shall be subject to towing at owner's expense."*

Mr. Dryburgh requested that there be immediate towing. Ms. Adams would review this language.

- In Section 5.3.4, there was now language stating that parking was prohibited within 15 feet on either side of the fire hydrant, in accordance with Florida Law, as requested by Ms. Wispelwey.
- Section 5.3.5, now states, *"Abandoned and/or broken-down vehicles are not permitted to be parked on-street at any time and are subject to towing at the*

*owner's expense. Any vehicle that has not moved for a period of fourteen (14) days is considered abandoned and subject to being towed at the owner's expense."*

Ms. Adams stated this was the biggest reason for amending the parking rules, in order to give security services, the ability to tow vehicles left on the public roadway for extended periods of time. At last month's meeting, there was Board consensus for a vehicle being considered abandoned after 14 days, but the timeframe could be reduced or expanded by the Board, up until the time that the Board adopted the parking rules. Mr. Dryburgh preferred to shorten it to five or seven days, as less time was better. Ms. Trucco recalled that another Board approved 72 hours. Ms. Trucco suggested language such as an abandoned vehicle in one which they considered a vehicle that was wrecked, inoperable by evidence of the vegetation underneath it, used solely for storage, partially dismantled, having major invisible parts, incapable of functioning as a vehicle in its present state or incapable of safe operation. Mr. Dryburgh preferred that there be general language, as he was concerned that the more they put into it, the more someone could appeal. If security drove past the same car that had not moved in five days, they should tow it. Mr. Goldstein had no issue with considering a car abandoned after five days. Mr. Greenstein preferred the five-day approach, as 14 days was a long period of time. Ms. Adams would use five days as a working number for the amended and restated rules.

Ms. Adams provided parking maps to Mr. Scheerer, the Field Services Manager, who suggested marking an area of roadway as no-parking zones, due to concern regarding the s-curve on Excitement Drive. Mr. Scheerer suggested having no parking zones in front of homes on Excitement Drive from Grand Traverse Parkway to Titian Court, due to complaints from residents about vehicles parked in front of homes on Excitement Drive, between Radiant Street and Gathering Drive. Mr. Greenstein pointed out that people parked in front of homes that faced Hole 9 on Watson Court, not on the golf course side. Mr. Dryburgh had issues where the pavement was painted yellow, as residents ignored it and it was hard to get through the street. It would be difficult to enforce, as the rest of the road allowed parking. Mr. Greenstein noted that it would function as a main thoroughfare to get to Liberty Bluff. Ms. Hobbs voiced concern that all of the other roads had no parking for emergency access and for safety reasons, preferred to have no parking around the s-curve. Ms. Wispelwey agreed, as Radiant Street and Titian Court were difficult to drive through when vehicles were parked there. Mr. Greenstein pointed out that there should be no parking on either side of the road, from Titian Court to Radiant Street on Excitement Drive, but

once past Radiant Street, going towards Gathering Drive, there was no other place to park. Ms. Adams would leave the map as is, except for prohibiting parking on either side from Radiant Street to Titian Court (the s-curve) on Excitement Drive.

Mr. Greenstein asked if there were any additional issues in the area, from a security standpoint. Mr. Vargas noted there was illegal parking exiting Radiant Street, turning onto Excitement Drive. Mr. Goldstein suggested painting yellow marking along the curves, to deter parking. Ms. Adams pointed out in order to make it enforceable for towing, the parking maps must be amended to identify no parking zones. Mr. Goldstein felt that it would be worth amending them, as it was dangerous. Mr. Scheerer stated if the Board wanted to place a no parking sign starting at 7702 Excitement Drive to the corner of Radiant Street, to identify it was a no parking zone, the Board could amend the policy and the map to include this area. Mr. Goldstein felt this was the easiest way. Ms. Adams pointed out it was not unusual to restrict parking on a corner and would amend Sheet 1.01 of the parking maps to make a lot on the corner of Excitement Drive and Radiant Street, a no parking zone. Mr. Goldstein believed that the house coming out of Radiant Street and making a right onto Excitement Drive, should be a no parking zone. Ms. Adams would include this as well as including on Sheet 1.03, a no parking zone where the vegetated median was on Excitement Drive, as part of the s-curve. Mr. Dryburgh asked if any landowners or homeowners complained about problems with parking. Mr. Scheerer indicated the only direction that he received was from the Board to install s-curve signs, which were installed. Ms. Adams pointed out that the Parking Rules and maps were also provided to the Master Association, in order to provide feedback and they had no comments at this time and the direction to staff at this time, was to reduce the number of days to define an abandoned vehicle as one that has not moved within five days. Ms. Adams would make this change and forward the Parking Rules to District Counsel for final review and work with the District Engineer on amending the parking maps as directed.

Mr. Dryburgh requested that security have a clear understanding of what the Board was expecting, which was to provide notification to an owner that their car would be towed, so that the owner had a chance to react and an abandoned car could be towed on the sixth day. Ms. Adams noted the rule to state that a vehicle parked in violation of parking rules could be towed at an owner's expense, so if there was an egregious situation that had an immediate public safety threat, security may call for an immediate tow. Mr. Goldstein pointed out that even if the car had a sticker on it, the tow company would come within an hour. Mr. Vargas pointed out that there were

sometimes challenges with getting the tow company to come within an hour. Mr. Dryburgh expected security to act quickly, as in the past, security ticketed a vehicle and then there was a long period of time before it was ticketed again and additional days before it was towed. When a blue sticker was on the car in the morning and it was not towed by Noon, Mr. Dryburgh had an issue with it. Mr. Vargas pointed out that the issue was with the towing company responding, as his staff takes a picture of the vehicle and sends it immediately to the towing company. Mr. Goldstein agreed as he had multiple issues when calling security dispatch. Mr. Vargas would speak to his dispatch staff. Ms. Adams indicated that there was flexibility for implementation if the rules and reiterated stated that improperly parked vehicles are subject towing at the owner's expense. Mr. Greenstein did not want additional language with a timeframe in the parking rules, as it could be subject to argument. Ms. Adams would finalize the rules and provide to District Counsel for review.

**FIFTH ORDER OF BUSINESS**

**Consideration of Engagement of Gray  
Robinson as Eminent Domain Counsel**

Ms. Trucco recalled that several months ago, Osceola County presented their plans to the Reunion East and Reunion West CDD Boards on the Florida Department of Transportation (FDOT) I-4 expansion project. As a result, they recommended that Gray Robinson serve as Eminent Domain Counsel, as their firm did not handle eminent domain issues. Mr. Kent Hip was the head of the Eminent Domain Department at Gray Robinson and had over 30 years of experience. Gray Robinson was put on notice by FDOT regarding an eminent domain proceeding for the Old Lake Wilson Road expansion project and in response, submitted a representative authorization with the affected parcels, which Ms. Trucco recommended that the Board approve. The Reunion West CDD Board approved the same authorization for their affected parcels. It was early in the process, but as the proceeding gets closer, additional specifics, such as the acreage that the State was going to take from the CDD, value of the property and amount of damage to remaining property, would be presented to the Board, along with an analysis that Gray Robinson would perform and an offer. The Board would decide whether or not to accept the offer or provide a counter offer and if the parties could not agree on the final amount, the State would initiate an eminent domain proceeding against the CDD. The Statute allows the District to hire and pay eminent domain counsel, as well as any experts. Mr. Goldstein pointed out that the piece that they were taking behind Heritage Crossing was right up to Buildings P and Q. Ms. Trucco indicated

that the red line was the parcel boundary and not what they were taking. At this time, all they had were the parcels that they believe may be impacted by this project. Staff recommended that the Board engage Gray Robinson for this proceeding, due to their experience in eminent domain, if there were issues during the initial noticing, processing and the State's review of the parcels.

On MOTION by Ms. Hobbs seconded by Mr. Dryburgh with all in favor the Engagement Letter with Gray Robinson as Eminent Domain Counsel for the Old Lake Wilson Road expansion project was approved.

**SIXTH ORDER OF BUSINESS**

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

- A. UCC**
- B. Yellowstone**

Ms. Adams recalled that this item was a reoccurring item for Board consideration and discussion. Field services staff identified a vendor who was qualified and capable of doing the work and provided proposals from UCC and Yellowstone to either refurbish or replace the two fountains at Linear Park. There was also an option to turn one of the fountains into a planter. During the course of consideration of this project, it was discussed whether or not Kingwood Orlando Reunion Resort (Kingwood) should participate by providing funds, as they were a key stakeholder and often rented these facilities from the CDD for weddings or other Kingwood events. Ultimately, the Board delegated authority to Mr. Greenstein to interface with Kingwood. Mr. Greenwood indicated that Mr. Anthony Carll representing Kingwood indicated a willingness to work with the District and as of the last meeting, were willing to share in 50% of the cost, but they needed additional time to obtain proposals from their contractor. However, Mr. Carll could not find a contractor willing to take on the project and expressed a willingness to remove the fountains and redesigns the garden with beds. The Board agreed with the idea that the fountain located closest to The Grand was the "*showpiece fountain*" and they were willing to do a more dramatic look, if it was feasible. Mr. Dryburgh pointed out that the price would increase and if they could not afford it now and could not find a contractor, their only option was to turn it into a planter. Ms. Wispelwey indicated that they had a contractor and recalled the last time this matter was brought up, it was decided that the CDD would refurbish the fountain closest to The Grand (Fountain #1),



as people having weddings take pictures by it, but the fountain closest to the pool (Fountain #2), could be turned into a planter, as it did not provide much value.

Mr. Goldstein met with Mr. Carll yesterday regarding another matter and was informed that Mr. Carll was against making Fountain #2 into a planter and wanted to remove the entire fountain and plant flowers to redesign the garden area which Mr. Goldstein agreed with. Ms. Adams asked if the Board wanted Mr. Scheerer to review the different options for fountain #1 that UCC proposed. Ms. Wispelwey preferred to make a decision, as a great deal of valuable Board time was spent on this matter. Mr. Greenstein pointed out an issue that Mr. Barry brought up at the Reunion West CDD meeting regarding the sidewalks along vacant lots, which was on their agenda at least three to four times during the last 15 years. The Reunion West CDD Board agreed that it was something that could benefit the community overall from a safety standpoint and requested that staff take an inventory of all vacant lots that did not have sidewalks and provide a cost to build the sidewalks. Mr. Greenstein asked if the Board wanted to proceed with repairing Fountain #1 and having Kingwood remove and redesign the area for Fountain #2 and turn it into or go back to Kingwood and try to get funding. Mr. Goldstein clarified that he proposed asking Kingwood if they were willing to provide half of the funding. If they did not want to contribute funds, he was in favor of the CDD repairing Fountain #1 and Kingwood install the flowers in Fountain #2. Mr. Greenwood had no issue supporting what Mr. Goldstein was proposing. Ms. Trucco advised if the fountain was financed with CDD bond funds, it could not be demolished, unless the bonds were redeemed or paid off. Ms. Hobbs was in favor of refurbishing the fountain closest to The Grand and looking at demolishing the fountain by the pool, based on whether or not it could be demolished. Ms. Adams suggested an agreement with Kingwood with garden design plans approved by the Board for fountain area #2 if Ms. Trucco determined it could be demolished. Mr. Dryburgh asked if Option #1, to refurbish the fountain was \$65,000. Mr. Scheerer confirmed that the cost to refurbish Fountain #1 was \$61,000 estimate, for a 10-foot-tall fountain. Mr. Goldstein was in favor of going back to Kingwood to inform them of what the Board would like to do, versus the Board approving the proposal and then demanding that Kingwood pay half for the demolishment of Fountain #2. Ms. Wispelwey agreed.

Mr. Greenwood requested that the Board have a plan, but not put it into effect until he spoke to Mr. Carll. Ms. Trucco suggested that the Board delegate authority to Mr. Greenstein to negotiate with Mr. Carll to cover half of the cost for the replacement if fountain #1 and then

proceed with the work. Ms. Adams asked if the Board wanted to continue this meeting to take action after discussion with Mr. Carll. Ms. Wispelwey preferred to wait until next month. Ms. Trucco offered to review the indenture to see if fountain #2 was financed with bonds. Mr. Dryburgh requested that Ms. Trucco find out and report to the Board at the next meeting. Ms. Adams asked if UCC was holding the price in their proposal, as it was from several months ago. Mr. Scheerer would find out. *There was Board consensus to use UCC to refurbish Fountain #1 and for Mr. Greenstein to negotiate with Mr. Carll to cover half of the cost for the refurbishment of Fountain #1 and for Kingwood to redesign the garden at Fountain #2, subject to District Counsel and the District Engineer confirming that bond funds were not used to finance the fountain and reporting to the Board at the next meeting.*

**SEVENTH ORDER OF BUSINESS**

**Consideration of Proposals for Amenity  
Center Roofing**

- A. Advantage Roofing**
- B. Don Schmidt Roofing**
- C. Springer-Peterson Roofing & Sheet Material**

Mr. Scheerer obtained proposals from Advantage Roofing (Advantage), Don Schmidt Roofing (Don Schmidt) and Springer-Peterson Roofing & Sheet Material (Springer-Peterson) to replace the roof at the Heritage and Homestead pool houses. Advantage Roofing proposed \$7,150 per pool house or \$21,450 for all three pool houses, Springer-Peterson proposed \$10,961 per pool house or \$32,883 for all three pool houses and Don Schmidt Roofing proposed \$17,950 or \$53,850 for all three pool houses. Ms. Wispelwey questioned how Advantage worked out with the guardhouse roofs. Mr. Scheerer confirmed that Advantage did a great job and the biggest challenge was keeping the Seven Eagles mailroom open, but there were no reports of any issues. Ms. Wispelwey asked if this work would affect the Homestead mail kiosks. Mr. Scheerer pointed out that the mailbox kiosks were the responsibility of the HOA, under an Interlocal Agreement. Ms. Adams clarified that there was a License Agreement because the mailbox kiosks were on CDD property, but it was the responsibility of the HOA to maintain them. Mr. Scheerer recommended the proposal from Advantage Roofing based on the price.

On MOTION by Mr. Goldstein seconded by Mr. Greenstein with all in favor the proposal from Advantage Roofing to replace the Homestead and Heritage Crossing roofs in the amount of \$21,450 was approved.

**EIGHTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Trucco reported that she participated in a telephone conference call with general counsel for the Osceola County Sheriff's Department (OCSD) yesterday, regarding the Traffic Enforcement Agreement. They apologized for the delay as there were some personnel changes. They reviewed the draft and their main concern was with the gate, as it could lead to the misunderstanding that roads were private. Ms. Trucco informed them that the CDD could not infer, imply or in any way concede that these roadways were private, because the CDD was a governmental entity and the financing of those roadways was through public funds. They understood and would be making revisions to the draft Traffic Enforcement Agreement, which Ms. Trucco would bring back to the Board when she received it. It was a productive conversation. An Associate in her office was preparing an inventory of all plats within the CDD for property ownership, which would show what was in the CDD, and what still needed to be conveyed to the CDD.

**B. Engineer**

Mr. Curley reported that the pavement management and traffic calming went out for bids and they were starting to receive comments and questions and distributing bid packages as needed. It was being sent to their preferred contractors. They completed the evaluation of bond funds used for The Stables parcel and the amount was \$1,418,297. Mr. Greenstein noted this was no surprise. Ms. Wispelwey questioned the next step. Ms. Trucco confirmed that this was the first step and the next step was performing a tax analysis to determine the amount needed to redeem the bonds, whether they must redeem more bonds than the cost of the tax analysis, the amount of bond interest outstanding, the percentage the \$1,418,297 represented of the bonds that were issued and whether they reached the 10% of the private use. Ms. Wispelwey questioned whether they knew the size of the parcel. Ms. Adams stated there was an approximation from the Property Appraiser's website. Mr. Scheerer indicated the parcel was 1.855 acres. Mr. Dryburgh felt that was significant. Mr. Greenstein pointed out from the \$1,418,297 that was initially spent was over 20 years and the

outstanding balance, from an amortization standpoint, would be significantly less. At the last meeting, the real number that the Board was looking for, was what the property was worth in today's market and were talking about being able to proceed with obtaining an appraisal on that property without incurring significant costs for the tax analysis. Ms. Trucco was informed that it would cost between \$10,000 to \$20,000. *There was Board consensus for staff to obtain proposals for appraisal services and provide at an upcoming meeting.*

Regarding the Spine Road and Old Lake Wilson Road improvement, Mr. Curley received a response from the county. They did not have dedicated funding for road construction, which was not starting until Fiscal Year 2027. Mr. Dryburgh pointed out that they could not start construction without obtaining a source and questioned who that likely source was, as it was not the Florida Department of Transportation (FDOT). Mr. Curley did not know. Mr. Greenstein indicated this was referring to creating a turn lane onto Spine Road from Old Lake Wilson Road going south. Mr. Dryburgh noted that the largest expense was moving the bridge. Mr. Goldstein recalled that no money was allocated. Mr. Dryburgh believed that they would be doing the work at one time when they did the expressway in 10 to 12 years.

### **C. Field Manager Updates**

Mr. Scheerer distributed data collected from the radar display signs, which took some time to compile as it was a Bluetooth based system and he had to go to each device with a laptop and manually download the information. A map of the locations was provided to the Board. The Reunion East speed limit signs started at the I-4 and Tradition Boulevard bridge. There was another one at the traffic circle heading towards the main gate and two were on Excitement Drive, one past Titian Court and the other by the Terraces. They were not able to capture data on one sign on Reunion Boulevard, directly across from the first entrance to Patriots Landing. The following data was collected:

- In December, at I-4 and Tradition Boulevard, a total of 76,546 vehicles were recorded. The average weekday speed was 32 mph and 85% of the vehicles were traveling at or below 38 mph. In January, 62,341 vehicles were recorded, with an average speed of 32 mph to 33 mph and 85% of the vehicles were traveling at or below 38 mph.

- In December, at the traffic circle heading towards the main gate, a total of 64,000 vehicles were recorded. The average weekday speed was 30 mph and 85% of the vehicles were traveling at or below 27 mph. In January, 85% of the vehicles were traveling at or below 27 mph.
- In December, on Excitement Drive, a total of 23,931 vehicles were recorded, with an average weekday speed of 21 mph and 85% of the vehicles were traveling at or below 25 mph. In January, 17,800 vehicles were recorded, with everyone being in compliance with the average speed of 21 mph and 85% of the vehicles were traveling at or below 25 mph.
- In December, on Excitement Drive and Titian Court, a total of 10,348 vehicles were recorded, with an average weekday speed of between 22 mph and 24 mph and 85% of the vehicles traveling at or below 29 mph or less. In January, there were a total of 8,511 vehicles, with an average speed of 23 mph to 24 mph and 85% of the vehicles traveling at or below 29 mph.

Mr. Scheerer pointed out according to Mr. Curley, in the Pavement Management Plan, speed tables were included for Excitement Drive and one or two locations on Reunion Boulevard, similar to Tradition Boulevard over the I-4 bridge and Grand Traverse Parkway in the west. They were obtaining proposals for speed tables, which would be brought back to the Board at a later date. Mr. Greenstein was grateful to have this information, as it was in line with what they thought the numbers would be, especially coming off of the bridge from the water park. Mr. Scheerer felt this was a good location to install a speed table as there were multiple pedestrian crosswalks in that area, but they could not have one on the bridge. At the Reunion West CDD meeting, it was discussed what a herculean effort Mr. Scheerer had to go through to get this data, as it could only be downloadable from each device. Mr. Scheerer pointed out there was one in Reunion East that was non-responsive, which they were still working on, but in Reunion West, two on Grand Traverse Parkway were non-responsive. Mr. Greenstein recalled discussions at the Reunion West CDD meeting about upgrading the system to allow for access from the Cloud to download data. It was an operating expense that they would be able to fund through their normal operating budget.

Regarding the action items, Mr. Scheerer reported that they were having some IT issues that they were working on in trying to get the Reunion Village transponder system working. The Seven Eagles Fitness Center signs in Spanish and English, were installed in both Gyms. They were

reaching out to another vendor, because the proposal for rubber matting was not yet available. They were working on the janitorial quote. The pressure washing was discussed earlier by Ms. Pappas. They were still pressure washing in the community. The sidewalk replacements were completed and they were now moving into grinding sidewalks that were a quarter inch or less. It would only get more expensive as the community continued to mature with the trees. Regarding the trees, a tree company will be mobilizing to start doing all of the common area CDD trees on Reunion Boulevard, along Grand Traverse Parkway and lifting all of the trees around Seven Eagles and around all of the swimming pools that the CDD maintains. As part of the sign plan, they were obtaining pricing to install the signs in Phases 1 through 3 in Reunion Village. Their Parking Plan was part of the CDD's Parking Policy for a while and now that the construction was complete, they were going to price the signs, as there was funding on the Capital Items List.

**D. District Manager's Report**

**i. Action Items List**

Ms. Adams presented the Action Items List for Reunion East, which were included in the agenda package.

**ii. Approval of Check Register**

Ms. Adams presented the Check Register from January 1, 2023 through January 31, 2024 in the amount of \$511,460.99.

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

Ms. Adams presented the Unaudited Financial Statements through December 31, 2023, which were for informational purposes. Subsequent to the end of December, the accountant transferred funds to the Repair and Maintenance (R&M) Fund and the Surplus Funds to an interest-bearing account. This was the time of year where the unassigned balance grows, because of the receipt of tax revenues. The maintenance portion of those funds were retained in the General Fund. This year, interest rates were such, that they wanted to take it full advantage of it for the surplus and replacement and maintenance funds. The majority of the on-roll assessments were received

and at the end of December, some of the direct bill assessments were received as well. No Board action was required.

Mr. Dryburgh asked about the sidewalks. Ms. Adams would add to the Action Items List, an inventory that Mr. Scheerer was performing on all vacant lots in Reunion West and Reunion East, to determine the feasibility of installing sidewalks on vacant lots. They would obtain a number from a service provider, which would be extrapolated by the number of vacant lots, to compare to the budget, to see if this was a project that the Board was interested in obtaining further information on. Mr. Greenstein agreed that they needed to know the potential amount and if it was feasible, legal counsel could look more into it. Ms. Wispelwey pointed out that the CDD maintained the sidewalks, but it was the owner's responsibility to install them. Ms. Adams confirmed that the property owner/Master Association was responsible for some of the maintenance such as cleaning the sidewalks. However, if there were any structural issues that required grinding or replacing the sidewalks, the CDD would step in and do that work. Mr. Scheerer did an excellent job of ensuring that the sidewalks were evaluated on a regular basis. Ms. Wispelwey had many questions regarding the sidewalks, which she was directed by the HOA to speak to Mr. Scheerer about. Ms. Adams noted that there was some staff turnover with the Master Association and encouraged Ms. Wispelwey to speak to Ms. Sandra Lowery who is a top leader. Ms. Trucco suggested that Ms. Wispelwey review their Declaration of Covenants.

**iv. Replacement and Maintenance Plan**

Ms. Adams presented the Replacement and Maintenance Plan for Fiscal Year 2024, which was a list of the projects approved, in process or completed. It was for informational purposes and reviewed and updated by Mr. Scheerer on an ongoing basis.

**E. Security Report**

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

**NINTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**TENTH ORDER OF BUSINESS**

**Supervisor's Requests**

There being no comments, the next item followed.

**ELEVENTH ORDER OF BUSINESS**

**Next Meeting Date – March 14<sup>th</sup>, 2024**

The next meeting was scheduled for March 14, 2024 at 1:00 p.m.

**TWEFLTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Goldstein seconded by Mr. Greenstein with all in favor the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## SECTION 4

# 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  
Revised March 14, 2023 by Resolution 2024-XX

- 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, verge areas (space between sidewalk and roadway), 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 and Mailbox and Playground 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 March 14, 2023**, 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 at a public Board of Supervisors meeting.

(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 and verge area (space between the sidewalk and roadway).

(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. Parking in the parking spaces located in front of the playground and/or mailbox kiosks, is restricted unless the individual is parked in such parking spaces during their use of the playground and/or mail kiosk. Parking for mailbox kiosks is restricted to no more than fifteen (15) minutes and parking for playground use is restricted to no more than sixty (60) minutes. Any cars parked in the mail kiosk and/or playground parking spaces for extended periods of time, including overnight, shall be subject to towing at owner's expense.

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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.
- (f) Shall not park within fifteen (15') feet on either side of a fire hydrant.
- (g)

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. Abandoned and/or broken down vehicles are not permitted to be parked on-street at any time and are subject to towing at the owner's expense. Any vehicle that has not moved for a period of five (5) days is considered abandoned and subject to being towed at the owner's expense.

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*. 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.

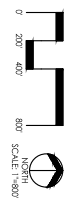
**Appendix 5.0**

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

[ATTACHED ON FOLLOWING PAGE(S)]

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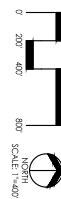


SHEET NO. <b>1.00</b>	<b>REUNION EAST CDD</b> REUNION CDD ORANGE COUNTY, FLORIDA		Civil Engineer <b>STEVEN N. BOYD, P.E.</b>		 <b>BOYD CIVIL ENGINEERING</b> 6816 Hanging Moss Road Orlando, Florida 32807 Office: (407)494-2693 Certificate of Auth: 29791
	<b>AREAS OF NO PARKING OVERALL</b>		License No. 43325		
DATE 7/15/2020	SCALE AS SHOWN	PROJECT NO. 1000.001	DESIGNED BY CDB	CHECKED BY SNB	
Rev.	Date	Description	CHK BY		





**LEGEND**  
 AREAS OF NO PARKING



1.01

SHEET NO.

Drawn By:	SNB
Checked By:	
Designated CDB	
Project No.	1000.001
Scale	AS SHOWN
Date	7/15/2020

### REUNION EAST CDD

REUNION CDD  
 ORANGE COUNTY, FLORIDA

### NO PARKING DETAIL 1 OF 3

Rev.	Date	Description	CHK By

Civil Engineer  
 STEVEN N. BOYD, P.E.

License No. 43225

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





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

Date:	7/15/2020
Scale:	AS SHOWN
Project No.:	1003.001
Drawn By:	CDB
Designed By:	CDB
Checked By:	SNB

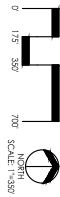
SHEET NO.

1.02





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.

DATE	7/15/2020
DESIGNED BY	AS SHOWN
CHECKED BY	1000.001
DATE	7/15/2020
DESIGNED BY	AS SHOWN
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DATE	7/15/2020
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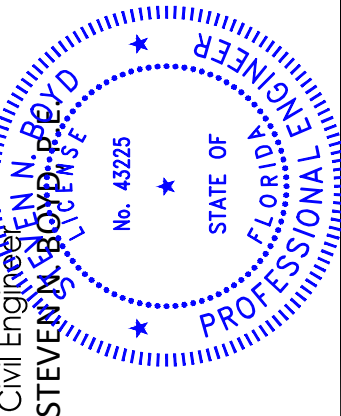
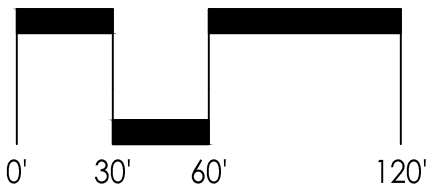


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LEGEND

- AREAS OF NO PARKING
- AREAS OF PARKING



Rev.	Date	Description	Chk By

REUNION EAST CDD REUNION CDD ORANGE COUNTY, FLORIDA	
SIDE STREET PARKING - PHASE 1, PARCEL 2	
Date:	12/9/2021
Scale:	AS SHOWN
Project No.:	1003.001
Drawn By:	WEW
Designed By:	WEW
Checked By:	SNB

SHEET NO.

1

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BOYD CIVIL

ENGINEERING

6816 Hanging Moss Road  
Orlando, Florida 32807  
Office: (407)494-2693  
Certificate of Auth. 25791

Civil Engineer  
STEVEN N. BOYD  
No. 43225  
STATE OF FLORIDA  
PROFESSIONAL ENGINEER

Rev.	Date	Description	Chk By

REUNION EAST CDD  
REUNION CDD  
ORANGE COUNTY, FLORIDA

SIDE STREET PARKING -  
REUNION VILLAGE

Date:  
12/9/2021

Scale:  
AS SHOWN

Project No.:  
1003.001

Drawn By:  
WEW

Designed By:  
WEW

Checked By:  
SNB

SHEET NO.  
1

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# SECTION C

## RESOLUTION 2024-03

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REUNION EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENDED CHAPTER V PARKING AND TOWING RULES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

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

**WHEREAS**, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the "Reunion East Community Development District Chapter V Amended Parking and Towing Rules," attached hereto as **Exhibit "A"** for immediate use and application (the "Amended Parking and Towing Rules"); and

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

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

**SECTION 1.** The attached Amended Parking and Towing Rules are hereby adopted. These Amended Parking and Towing Rules shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 190, *Florida Statutes*, and the Amended Parking and Towing Rules shall replace and supersede any previously adopted version of the Parking and Towing Rules. Statutory authority for the Amended Parking and Towing Rules includes Section 190.011, *Florida Statutes*, Section 190.012, *Florida Statutes*, and Section 120.54, *Florida Statutes*.

**SECTION 2.** In the event any section or part of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of this Resolution is wholly or necessarily dependent upon the section or part so held to be invalid or unconstitutional.

**SECTION 3.** This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of March, 2024.

ATTEST:

**REUNION EAST COMMUNITY  
DEVELOPMENT DISTRICT**

---

Print Name: Tricia Adams  
Secretary Chairman/Vice Chairman

# SECTION 6



## **AGREEMENT FOR AUDITING SERVICES**

(Reunion East CDD and DiBartolomeo, McBee, Hartley & Barnes, P.A.)

**THIS AGREEMENT FOR AUDITING SERVICES** (“Agreement”), effective as of the 7th day of February, 2024 (the “Effective Date”), between the **REUNION EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government created under Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (the “District”), and **DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.**, a Florida corporation, whose mailing address is 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950 (the “Contractor”).

### **W I T N E S S E T H:**

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

#### **1. DEFINITIONS.**

(a) Agreement. The Agreement consists of this: (i) Agreement for Auditing Services; and (ii) the Contractor’s proposal for services, dated January 19, 2024, attached hereto as Exhibit “A” (the “Proposal”). The Agreement represents the entire and integrated Agreement between the parties hereto and supersedes all prior negotiations, representation, or agreements, either written or oral. The Agreement may be amended or modified only as set forth below in Article 14. In the event of any conflict between the terms herein and term(s) in the Proposal, the terms herein shall prevail.

(b) Services. The term “Services” as used in this Agreement shall be construed to include all activities and services set forth in the Proposal, and all obligations of Contractor under this Agreement, including any addenda or special conditions. If an addendum or additional work is agreed upon by the parties, the Contractor shall be subject to the terms of this Agreement.

#### **2. SCOPE OF SERVICES.**

(a) A description of the nature, scope and schedule of the Services to be performed by Contractor under this Agreement shall be as described in the Proposal. The tasks to be included under this Agreement may be amended by the mutual consent of the District and the Contractor.

3. COMMENCEMENT OF SERVICES AND TERM. Contractor shall commence the Services on the Effective Date and shall perform same in accordance with the terms of the Proposal for the fiscal year ending on September 30, 2024 through the fiscal year ending on September 30, 2028, until completion and as determined by the sole satisfaction of the District which shall be evidenced by the District’s payment to the Contractor.

4. DISTRICT MANAGER.

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

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

5. COMPENSATION, PAYMENTS AND INSPECTION RIGHTS PRIOR TO FINAL PAYMENT.

(a) The District agrees to pay the Contractor the following amounts annually for the Services: not to exceed \$4,600 for the fiscal year ending on September 30, 2024; \$4,750 for the fiscal year ending on September 30, 2025; \$5,000 for the fiscal year ending on September 30, 2026; and \$5,200 for the fiscal year ending on September 30, 2027; and \$5,350 for the fiscal year ending on September 30, 2028, after the Services are completed and have been inspected by the District's Manager upon request.

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

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

6. REPRESENTATIONS, WARRANTIES AND COVENANTS.

(a) Contractor hereby represents to District that: (i) it has the experience, qualifications and skill to perform the Services as set forth in this Agreement; (ii) it is duly licensed and permitted to observe and perform the terms, covenants, conditions and other provisions on its

part to be observed or performed under this Agreement; (iii) has the necessary equipment, materials and inventory required to perform the Services as set forth in this Agreement; (iv) it has by careful examination satisfied itself as to: (a) the nature, location and character of the area in which the Services are to be performed including, without limitation, the surface conditions of the land and all structures and obstructions thereon, both natural and manmade, the surface water conditions of the area, and to the extent pertinent, all other conditions, and (b) all other matters or things which could in any manner affect the performance of the Services.

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

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

(a) All matters pertaining to the employment, supervision, compensation, insurance, promotion, and discharge of any employees of Contractor or of entities retained by Contractor are the sole responsibility of Contractor. Contractor shall fully comply with all applicable acts and regulations having to do with workman's compensation, social security, unemployment insurance, hours of labor, wages, working conditions and other employer-employee related subjects. Contractor shall obtain, for each individual Contractor employs on the District's premises at any time, a criminal background check performed by an appropriate federal or state agency, or by a professional and licensed private investigator, and shall make, based on the results of such background checks, employment suitability determinations for each employee that are reasonable and customary within the Contractor's industry. Contractor shall maintain copies of said background checks on file so long as the subject individual(s) remains in Contractor's employ, and Contractor shall make all background checks available for District's review upon request. Contractor shall enforce strict discipline and good order among its employees on the District's premises. Contractor shall comply with all requirements of the E-Verify System as set forth in Article 18.

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

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

(a) At all times, Contractor shall operate in accordance with all applicable laws, statutes, regulations, rules, ordinances, policies, permits and orders. Contractor is responsible for obtaining all permits or other approvals required for the Services.

(b) Contractor hereby covenants and agrees to comply with all of the rules, ordinances and regulations of governmental authorities wherein the District's facilities are located, as said rules, etc. may specifically relate to Contractor or its Services provided hereunder, at Contractor's sole cost and expense, and Contractor will take such action as may be necessary to comply with any and all notices, orders or other requirements affecting the Services described

herein as may be issued by any governmental agency having jurisdiction over Contractor, unless specifically instructed by the District that it intends to contest such orders or requirements and that Contractor shall not comply with the same. Contractor shall provide immediate notice to the District of any such orders or requirements upon receipt of same.

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

#### 9. WORKPLACE ENVIRONMENT.

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

(b) Contractor shall, prior to performing any of the Services, provide employees with training to perform their jobs. Contractor shall assure that all employees are licensed and/or have all applicable permits, necessary to perform the Services.

#### 10. PUBLIC RECORDS AND OWNERSHIP OF BOOKS AND RECORDS.

(a) Contractor understands and agrees that all documents of any kind relating to this Agreement may be public records and, accordingly, Contractor agrees to comply with all applicable provisions of Florida public records law, including but not limited to the provisions of Chapter 119, *Florida Statutes*. Contractor acknowledges and agrees that the public records custodian of the District is the District Manager, which is currently Governmental Management Services – Central Florida, LLC (the “Public Records Custodian”). Contractor shall, to the extent applicable by law:

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

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

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

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

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTORS'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE DISTRICT'S CUSTODIAN OF PUBLIC RECORDS AT (407-841-5524), OR BY EMAIL AT [TADAMS@GMSCFL.COM](mailto:TADAMS@GMSCFL.COM), OR BY REGULAR MAIL AT 219 LIVINGSTON STREET, ORLANDO, FLORIDA 32801, ATTENTION: DISTRICT PUBLIC RECORDS CUSTODIAN.**

11. INSURANCE.

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

(i) Occurrence based comprehensive general liability insurance (including broad form contractual coverage), with a minimum limit of \$1,000,000 single limit per occurrence, protecting it and District from claims for bodily injury (including death), property damage, contractual liability, products liability and personal injury which may arise from or in connection with the performance of Contractor's services under this Agreement or from or out of any act or omission of Contractor, its officers, directors, agents, and employees;

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

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

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

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

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

any claim which could otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

13. INDEMNIFICATION Contractor agrees to indemnify, save harmless and defend the District, its officers, directors, board members, employees, agents and assigns, from and against any and all liabilities, claims, penalties, forfeitures, suits, legal or administrative proceedings, demands, fines, punitive damages, losses, liabilities and interests, and any and all costs and expenses incident thereto (including costs of defense, settlement and reasonable attorneys' fees, which shall include fees incurred in any administrative, judicial or appellate proceeding) which the District, their officers, directors, board members, employees, agents and assigns, may hereafter incur, become responsible for or pay out to the extent arising out of (i) Contractor's (or its agents, employees or subcontractors) breach of any term or provision of this Agreement; or (ii) any negligent or intentional act or omission of Contractor, its agents, employees or subcontractors, related to or in the performance of this Agreement.

14. MODIFICATIONS, ADDITIONS OR DELETIONS TO THE SERVICES.

(a) A Work Authorization shall be in writing by the District, which shall consist of additions, deletions or other modifications to the Agreement.

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

15. PROTECTION OF PERSONS AND PROPERTY; MONITORING.

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

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

16. SUSPENSION OR TERMINATION.

(a) Anything in this Agreement to the contrary notwithstanding, District shall, in its sole discretion and without cause, have the right to suspend or terminate this Agreement upon

thirty (30) days prior written notice to Contractor.

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

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

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

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

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

#### 18. COMPLIANCE WITH E-VERIFY SYSTEM.

(a) The Contractor shall comply with and perform all applicable provisions and requirements of Section 448.095, *Florida Statutes* and Section 448.09(1), *Florida Statutes*. Accordingly, beginning on the Effective Date, to the extent required by Section 448.095, *Florida Statutes*, the Contractor shall enroll with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*.

(b) If the Contractor anticipates entering into agreements with a subcontractor for the work, Contractor will not enter into the subcontractor agreement without first receiving an

affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request. In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity.

(c) By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

#### 19. NOTICE.

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

If to District: Reunion East Community Development District  
c/o Governmental Management Services –  
Central Florida, LLC  
219 East Livingston Street  
Orlando, Florida 32801  
Attention: Tricia Adams, District Manager  
Telephone: (407) 841-5524

Copy to: Latham, Luna, Eden & Beaudine, LLP  
201 S. Orange Ave., Suite 1400  
Orlando, Florida 32801  
Attention: Jan Albanese Carpenter, District Counsel  
Telephone: (407) 481-5800

If to Contractor: DiBartolomeo, McBee, Hartley & Barnes, P.A.  
2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
Attention: Jim Hartley  
Telephone: (772) 461-8833

(b) Notwithstanding the foregoing, any notice sent to the last designated address of the party to whom a notice may be or is required to be delivered under this Agreement shall not be deemed ineffective if actual delivery cannot be made due to a change of address of the party to whom the notice is directed or the failure or refusal of such party to accept delivery of the



notice. Parties may change notice address by delivering written notice by mail, overnight delivery service, or courier service to the other party and such change shall become effective when received by the addressee.

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

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

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

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

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

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

26. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the parties as an arm's length transaction. In addition to the representations and warranties contained herein, the Contractor acknowledges that prior to the execution of the Agreement it has thoroughly reviewed and inspected the Agreement documents, and satisfied itself regarding any

error, inconsistency, discrepancy, ambiguity, omission, insufficiency of detail or explanation. Contractor further acknowledges that the parties have participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all Parties are deemed to have drafted, chosen and selected the language, and doubtful language will not be interpreted or construed against any Party.

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

*[Space intentionally left blank – signature pages provided on following page.]*

**SIGNATURE PAGE TO  
AGREEMENT FOR AUDITING SERVICES**

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

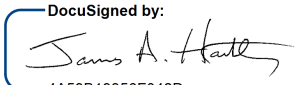
**DISTRICT:**

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

By:  DocuSigned by:  
Name: Mark Greenstein  
Chairman/Vice-Chair, Board of Supervisors

**CONTRACTOR:**

**DIBARTOLOMEO, MCBEE,  
HARTLEY & BARNES, P.A.**, a Florida  
corporation

By:  DocuSigned by:  
Print: Jim Hartley  
Title: partner

**EXHIBIT “A”**

**PROPOSAL**

*[See attached.]*


**DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.**
**CERTIFIED PUBLIC ACCOUNTANTS**

January 19, 2024

Reunion East Community Development District  
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Reunion East Community Development District, ("the District") for the fiscal year ended September 30, 2024 and with an option for four (4) additional annual renewals for fiscal years ended 2025, 2026, 2027 and 2028.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund (general fund, debt service fund, capital projects fund), and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended September 30, 2024, 2025, 2026, 2027 and 2028. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. Budgetary comparison schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

**Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## **Other Services**

We will also prepare the financial statements of Reunion East Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

## **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 15 following the fiscal year for which the audit is conducted.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fees for these services are not to exceed \$4,600 for the year ending 2024, \$4,750 for year ending 2025, \$5,000 for year ending 2026, \$5,200 for year ending 2027 and \$5,350 for the year ending, 2028, respectively. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.



- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.
- e. If auditor has questions regarding the application of Chapter 119, Florida statutes, to its duty to provide public records relating to this agreement, contact the public records custodian at: c/o Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801, or [recordrequest@gmscfl.com](mailto:recordrequest@gmscfl.com), phone: (407) 841-5524.

### Reporting

We will issue a written report upon completion of our audit of Reunion East Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

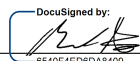
We appreciate the opportunity to be of service to Reunion East Community Development District and believe this letter accurately summarizes the terms of our engagement, and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between DiBartolomeo, McBee, Hartley & Barnes and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

*DiBartolomeo, McBee, Hartley & Barnes*

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

### RESPONSE:

This letter correctly sets forth the understanding of Reunion East Community Development District.

Signature:  \_\_\_\_\_  
DocuSigned by: 6540F4ED6DA8409...

Title: Chairman

Date: 2/7/2024

# SECTION 7



910 Charles Street  
Longwood, FL 32750  
(407) 261-5446 \* Fax (407) 261-5449

## PROPOSAL

Page 1 of 1

TO Reunion CDD  
c/o GMS

Attention: Alan  
[ascheerer@gmscfl.com](mailto:ascheerer@gmscfl.com)

PHONE	DATE
	02/19/24
PROPOSAL # 24-0039-02	
JOB NAME/LOCATION	
Reunion Decorative Signs 2024 Reunion Village Blvd	
Reunion Village Blvd- No Parking Signs	

We hereby submit specifications and estimates for:

Item	Description	Quantity	U/M	Unit Price	Amount
<b>Reunion Village Blvd- No Parking Signs</b>					
	Furnish and Install No Parking Sign	81	AS	\$ 410.00	\$ 33,210.00

**Includes**

3" Smooth Black Pole  
12"x18" No Parking With Arrow Sign - County  
Standard (unfinished back)

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Qualification: In the event that any vaccination requirements are a part of the project, then we withdraw our proposal.

Total:	\$ 33,210.00
Authorized Signature	Terms: Net 30
	Proposal Valid for
	90 Days

**Acceptance of Proposal** The above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

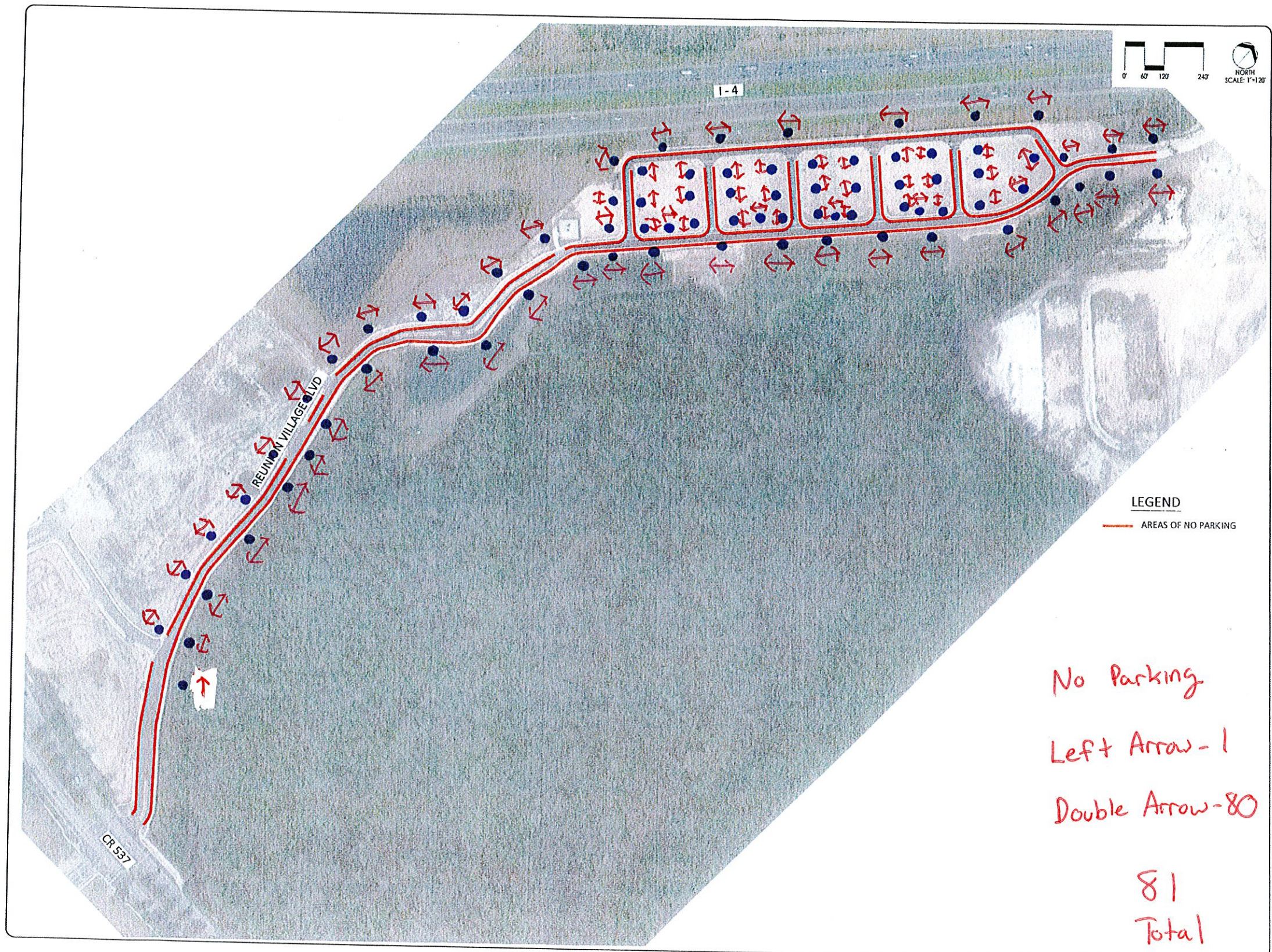
Date of Acceptance

Signature

**CONTACTS:** Estimating Department  
Phil Fausnight, President/Contracts Administrator  
John Bruce, Project Coordinator/Scheduling  
Cris Mercedes, Gen Admin, Insurance, Submittals

[estimating@fausnight.com](mailto:estimating@fausnight.com)  
[phil@fausnight.com](mailto:phil@fausnight.com)  
[john.bruce@fausnight.com](mailto:john.bruce@fausnight.com)  
[cris@fausnight.com](mailto:cris@fausnight.com)





Rev.	Date	Description	Drawn By

REUNION EAST CDD  
 SIDE STREET PARKING -  
 REUNION VILLAGE

Date: 12/7/2021  
 Scale: AS SHOWN  
 Project No.: 1003.001  
 Drawn By: WEW  
 Designed By: WEW  
 Checked By: SNB

SHEET NO.  
 1

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## SECTION 8

# 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>				

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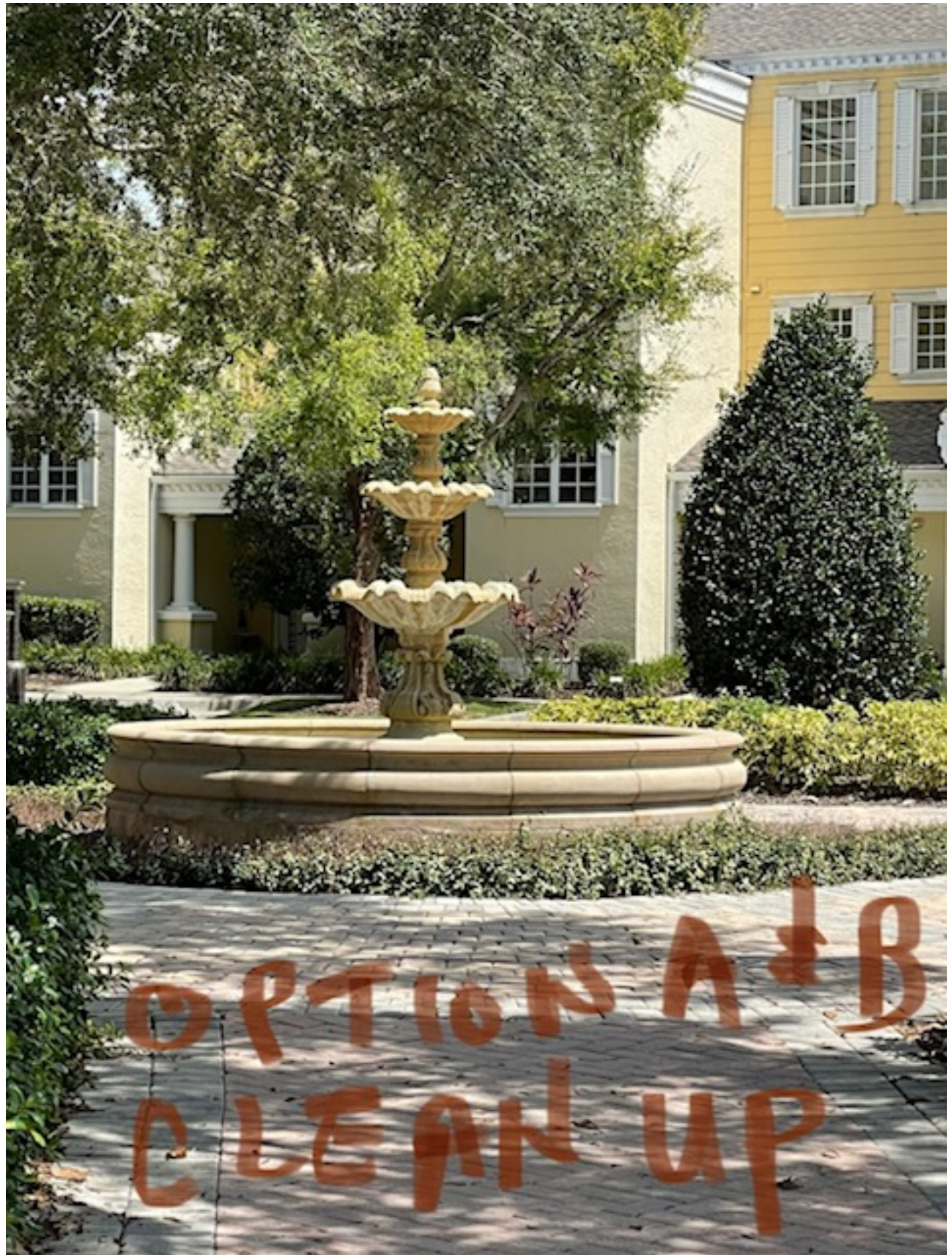












## SECTION B



# 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 9

# SECTION D

# 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/Guardian agreement executed. Project is in permitting.
	Pavement Management & Traffic Calming	Boyd	In Process	Proposals to be reviewed March 2024. No proposals received as of 03.07.2024.
1/9/23	Seven Eagles Fountain Replacement	Scheerer	In Process	BOS to consider proposals March 2024 for fountain refurbishment at fountain #1 and garden redesign for fountain #2.
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	In Process	Purchase feasibility and price TBD based on bond fund use and market value.
8/10/23	Seven Eagles Fitness Center Mats	Scheerer	In Process	Flooring proposal not yet received.

9/14/23	Bid Amenity Janitorial	Scheerer	In Process	Proposals to be reviewed at future meeting.
10/12/23	Confirm Intersection Design and Timing for OLWR & Spine Rd Intersection Improvement with OC	Curley	In Process	
10/12/23	KORR petition to consider property conveyance from RE to KORR	Trucco, Boyd	In Process	Developer funding agreement in place, request under review
12/14/23	Vertical Bridge for Access Easement to FDOT Parcel for Cell Tower	Trucco, Boyd	In Process	Developer funding agreement approved. Documents to be reviewed pending receipt from Vertical Bridge.
12/14/23	Review Property Ownership in Accordance with Development Plan	Trucco	In Process	
2/8/24	Inventory of residential lots where sidewalk installation is pending	Scheerer	In Process	District Counsel to review parcel ownership to confirm legal feasibility.

Reunion West Action Items				
Meeting Assigned	Action Item	Assigned To	Status	Comments

1/13/22	Monitor Residential/ Industrial/Commercial Development Nearby Reunion			<a href="https://permits.osceola.org/CitizenAccess/Default.aspx?ParcelNumbers:28252700000060000051.02+acres+33252700000050000052.55+acres+3325273160000A009019.04+acres">https://permits.osceola.org/CitizenAccess/Default.aspx?ParcelNumbers: 28252700000060000051.02 acres 33252700000050000052.55 acres 3325273160000A009019.04 acres</a>
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 & Traffic Calming	Boyd	<b>In Process</b>	Proposals to be reviewed March 2024. No proposals received as of 03.07.2024.
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>	BOS approved with with KORR. Agreement executed. Work schedule pending.

10/12/23	Amend Parking Rules and Implement	Adams/Trucco/Scheerer	<b>In Process</b>	Rule Hearing held 12.14.2023. Amended Rules finalized and published. Towing Service Agreement will need Amendment. Security Agreements need amendment. Parking Signs need to be installed.
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>	CDD Field Operations met with RWPOA Association Manager and reviewed locations.
2/8/24	Inventory of residential lots where sidewalk installation is pending	Scheerer	<b>In Process</b>	District Counsel to review parcel ownership to confirm legal feasibility.

## SECTION II



# Reunion East

## Community Development District

### Summary of Invoices

February 01, 2024 - February 29, 2024

Fund	Date	Check No.'s	Amount
General Fund			
	2/1/24	5951-5961	\$ 126,497.69
	2/8/24	5962-5968	13,823.04
	2/15/24	5969-5978	188,628.69
	2/16/24	5979	3,150.77
	2/22/24	5980-5987	30,447.65
	2/28/24	5988-5991	7,895.68
			<hr/>
			\$ 370,443.52
R&M Fund			
	2/1/24	244	\$ 40,500.00
	2/8/24	245	6,900.00
	2/15/24	246	10,800.00
	2/28/24	247	7,523.00
			<hr/>
			\$ 65,723.00
Payroll			
	<u>February 2024</u>		
	John Dryburgh	50751	\$ 184.70
	June Wispelwey	50752	\$ 184.70
	Mark Greenstein	50753	\$ 184.70
	Steven Goldstein	50754	\$ 184.70
	Trudy Hobbs	50755	\$ 184.70
			<hr/>
			\$ 923.50
<b>TOTAL</b>			<hr/> <b>\$ 437,090.02</b>

CHECK DATE	VEND#	.....INVOICE..... DATE	...EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
2/01/24	00129	1/20/24	5449	202401	320	53800	47700			*	187.60		
			SE-RPR FLSH VALVE MEN BTH										
		1/20/24	5449	202401	300	13100	10100			*	147.40		
			SE-RPR FLSH VALVE MEN BTH										
									BERRY CONSTRUCTION INC.			335.00	005951
2/01/24	00106	11/01/23	332-5647	202311	320	53800	53200			*	422.80		
			8 FITNESS CENTER SIGNS										
		11/01/23	332-5647	202311	300	13100	10100			*	332.20		
			8 FITNESS CENTER SIGNS										
									FASTSIGNS SOUTH ORLANDO			755.00	005952
2/01/24	00176	1/04/24	27999	202401	320	53800	48200			*	476.56		
			SE-ADJ.PULLEY/FT STRP/BAT										
		1/04/24	27999	202401	300	13100	10100			*	374.44		
			SE-ADJ.PULLEY/FT STRP/BAT										
									FITNESS SERVICES OF FLORIDA INC			851.00	005953
2/01/24	00119	1/22/24	123151	202312	310	51300	31500			*	2,183.57		
			PH1C REPLAT/MTG/IRRG RATE										
									LATHAM,LUNA,EDEN & BEAUDINE,LLP			2,183.57	005954
2/01/24	00163	1/17/24	2013	202401	320	53800	47500			*	2,464.00		
			PRS.WSH-SE/TER-PAVER/CURB										
		1/17/24	2013	202401	300	13100	10100			*	1,936.00		
			PRS.WSH-SE/TER-PAVER/CURB										
		1/31/24	2015	202401	320	53800	47500			*	1,808.80		
			PRS.WSH/TREAT-SPINE ROAD										
		1/31/24	2015	202401	300	13100	10100			*	1,421.20		
			PRS.WSH/TREAT-SPINE ROAD										
									PRESSURE WASH THIS			7,630.00	005955
2/01/24	00054	2/01/24	2024FEB	202402	320	53800	34500			*	6,533.33		
			SECURITY SERVICES FEB24										
		2/01/24	2024FEB	202402	300	13100	10100			*	5,133.33		
			SECURITY SERVICES FEB24										
									REUNION RESORT & CLUB MASTER ASSOC.			11,666.66	005956
2/01/24	00103	2/01/24	02012024	202402	300	20700	10800			*	87,310.96		
			FY24 DIR.ASMT SER21-SPCTM										
									REUNION EAST CDD C/O USBANK			87,310.96	005957
2/01/24	00175	2/01/24	10082	202402	320	53800	46200			*	4,760.00		
			POOL MAINTENANCE FEB24										
		2/01/24	10082	202402	300	13100	10100			*	3,740.00		
			POOL MAINTENANCE FEB24										
									ROBERTS POOL SERVICE AND REPAIR INC			8,500.00	005958
									REUE REUNION EAST TVISCARRA				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
2/01/24	00060	1/03/24 301867	202401 320-53800-46200	HS-DRAIN/ACID WASH SPA	*	420.00	
		1/03/24 301867	202401 300-13100-10100	HS-DRAIN/ACID WASH SPA	*	330.00	
		1/03/24 301917	202401 320-53800-46200	HC B-INSP.PUMP/RPLC PLUG	*	129.05	
		1/03/24 301917	202401 300-13100-10100	HC B-INSP.PUMP/RPLC PLUG	*	101.40	
		1/03/24 302065	202401 320-53800-46200	HS-INST.POLE HANGERS	*	152.54	
		1/03/24 302065	202401 300-13100-10100	HS-INST.POLE HANGERS	*	119.86	
		1/04/24 301871	202401 320-53800-46200	HC A-INST.POLE HANGERS	*	138.57	
		1/04/24 301871	202401 300-13100-10100	HC A-INST.POLE HANGERS	*	108.88	
		1/06/24 302031	202401 320-53800-46200	HC B-RPLC TORO VALVE/ADJ.	*	205.52	
		1/06/24 302031	202401 300-13100-10100	HC B-RPLC TORO VALVE/ADJ.	*	161.48	
		1/08/24 301643	202401 320-53800-46200	CP-RPLC DRAIN FRAME/GRATE	*	501.20	
		1/08/24 301643	202401 300-13100-10100	CP-RPLC DRAIN FRAME/GRATE	*	393.80	
		1/11/24 301642	202401 320-53800-46200	HS-INST.DRAIN FRAME/GRATE	*	630.00	
		1/11/24 301642	202401 300-13100-10100	HS-INST.DRAIN FRAME/GRATE	*	495.00	
		1/11/24 302118	202401 320-53800-46200	SE-INST.SUMP PUMP FOR FNT	*	476.48	
		1/11/24 302118	202401 300-13100-10100	SE-INST.SUMP PUMP FOR FNT	*	374.37	
		1/12/24 302170	202401 320-53800-46200	TER-INST.15MIN SPA TIMER	*	198.52	
		1/12/24 302170	202401 300-13100-10100	TER-INST.15MIN SPA TIMER	*	155.98	
		1/12/24 302197	202401 320-53800-46200	SE-INSP.HEATERS POOL/SPA	*	159.60	
		1/12/24 302197	202401 300-13100-10100	SE-INSP.HEATERS POOL/SPA	*	125.40	
		1/12/24 302297	202401 320-53800-46200	HS-RPLC VOLUTE/LID/ORINGS	*	447.64	
		1/12/24 302297	202401 300-13100-10100	HS-RPLC VOLUTE/LID/ORINGS	*	351.71	
		1/17/24 301223	202401 320-53800-46200	SE-SAFE.INSP/CHCK PUMP/GT	*	159.60	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		1/17/24	301223 202401 300-13100-10100 SE-SAFE.INSP/CHCK PUMP/GT		*	125.40	
		1/17/24	302414 202401 320-53800-46200 SE-INST.PRS.SWTCH-HEATER		*	205.52	
		1/17/24	302414 202401 300-13100-10100 SE-INST.PRS.SWTCH-HEATER		*	161.48	
		1/18/24	302309 202401 320-53800-46200 TER-RPLC TORO VALVE/BASIN		*	244.44	
		1/18/24	302309 202401 300-13100-10100 TER-RPLC TORO VALVE/BASIN		*	192.06	
				SPIES POOL LLC			7,265.50 005961
2/08/24	00095	1/31/24	S105874 202401 320-53800-57400 PAINT/INST.STOP PLATE/CLN		*	272.87	
		1/31/24	S105874 202401 300-13100-10100 PAINT/INST.STOP PLATE/CLN		*	214.40	
				ACCESS CONTROL SYSTEMS, LLC			487.27 005962
2/08/24	00129	2/01/24	5452 202401 320-53800-47700 SE-RPLC 6BTH/4FC/2MAIL LT		*	182.00	
		2/01/24	5452 202401 300-13100-10100 SE-RPLC 6BTH/4FC/2MAIL LT		*	143.00	
				BERRY CONSTRUCTION INC.			325.00 005963
2/08/24	00134	2/01/24	3895 202401 310-51300-31100 CDD MTG/RDWY IMPROV/SPEED		*	1,957.27	
				BOYD CIVIL ENGINEERING			1,957.27 005964
2/08/24	00163	1/26/24	2014 202401 320-53800-47500 PRS.WSH-TRFC CIRC-I-4 BDG		*	2,128.00	
		1/26/24	2014 202401 300-13100-10100 PRS.WSH-TRFC CIRC-I-4 BDG		*	1,672.00	
		2/02/24	2016 202402 320-53800-47500 PRS.WSH-GRAND TRAVERSE		*	1,999.20	
		2/02/24	2016 202402 300-13100-10100 PRS.WSH-GRAND TRAVERSE		*	1,570.80	
				PRESSURE WASH THIS			7,370.00 005965
2/08/24	00060	1/22/24	302390 202401 320-53800-46200 SE-RPR LOOSE WIRE-BREAKER		*	124.60	
		1/22/24	302390 202401 300-13100-10100 SE-RPR LOOSE WIRE-BREAKER		*	97.90	
		1/26/24	302535 202401 320-53800-46200 CP-330 BULK BLEACH/ACID		*	569.80	
		1/26/24	302535 202401 300-13100-10100 CP-330 BULK BLEACH/ACID		*	447.70	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		1/26/24	302536 202401 320-53800-46200 SE-280 BLEACH/30GAL ACID		*	540.40	
		1/26/24	302536 202401 300-13100-10100 SE-280 BLEACH/30GAL ACID		*	424.60	
		1/29/24	302574 202401 320-53800-46200 TER-180GAL BULK BLEACH		*	291.20	
		1/29/24	302574 202401 300-13100-10100 TER-180GAL BULK BLEACH		*	228.80	
				SPIES POOL LLC			2,725.00 005966
2/08/24	00142	1/30/24	IV001547 202311 320-53800-47800 SE-SEMI-ANN.SPRNKLR INSP.		*	36.40	
		1/30/24	IV001547 202311 300-13100-10100 SE-SEMI-ANN.SPRNKLR INSP.		*	28.60	
				UNITED FIRE PROTECTION, INC.			65.00 005967
2/08/24	00030	1/29/24	OS 64959 202401 320-53800-46500 GATHERING DR-SCRUBBER VLV		*	500.36	
		1/29/24	OS 64959 202401 300-13100-10100 GATHERING DR-SCRUBBER VLV		*	393.14	
				YELLOWSTONE LANDSCAPE			893.50 005968
2/15/24	00074	1/31/24	217363 202401 320-53800-47000 AQUATIC MGMT 11POND JAN24		*	624.40	
		1/31/24	217363 202401 300-13100-10100 AQUATIC MGMT 11POND JAN24		*	490.60	
		2/15/24	217747 202402 320-53800-47000 AQUATIC PLANT MGMT FEB24		*	74.48	
		2/15/24	217747 202402 300-13100-10100 AQUATIC PLANT MGMT FEB24		*	58.52	
				APPLIED AQUATIC MANAGEMENT, INC.			1,248.00 005969
2/15/24	00129	2/04/24	5458 202401 320-53800-53000 1000CASTLE-RPLC 2SEC.SDWK		*	672.00	
		2/04/24	5458 202401 300-13100-10100 1000CASTLE-RPLC 2SEC.SDWK		*	528.00	
				BERRY CONSTRUCTION INC.			1,200.00 005970
2/15/24	00049	2/01/24	614 202402 310-51300-34000 MANAGEMENT FEES FEB24		*	4,106.50	
		2/01/24	614 202402 310-51300-35200 WEBSITE ADMIN FEB24		*	100.00	
		2/01/24	614 202402 310-51300-35100 INFORMATION TECH FEB24		*	150.00	
		2/01/24	614 202402 310-51300-31300 DISSEMINATION FEE FEB24		*	833.33	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		2/01/24 614	202402 310-51300-51000		*	1.29	
		OFFICE SUPPLIES					
		2/01/24 614	202402 310-51300-42000		*	168.60	
		POSTAGE					
		2/01/24 615	202402 320-53800-12000		*	3,591.58	
		FIELD MANAGEMENT FEB24					
		2/01/24 615A	202312 310-51300-51000		*	30.16	
		STAPLES-2REPOSIT/LTTR C&N					
			GOVERNMENTAL MANAGEMENT SERVICES				8,981.46 005971
2/15/24 00042	1/01/24	2595997	202401 320-53800-46200	EMERG PHONE SEVEN EAGLES	*	391.37	
	1/01/24	2595997	202401 300-13100-10100	EMERG PHONE SEVEN EAGLES	*	307.51	
	1/01/24	2596259	202401 320-53800-46200	EMERG PHONE HC POOL B	*	373.09	
	1/01/24	2596259	202401 300-13100-10100	EMERG PHONE HC POOL B	*	293.15	
	1/01/24	2596260	202401 320-53800-46200	EMERG PHONE HC POOL A	*	373.09	
	1/01/24	2596260	202401 300-13100-10100	EMERG PHONE HC POOL A	*	293.15	
	1/01/24	2596908	202401 320-53800-46200	EMERG PHONE TERRACES	*	329.28	
	1/01/24	2596908	202401 300-13100-10100	EMERG PHONE TERRACES	*	258.72	
			KINGS III OF AMERICA, INC.				2,619.36 005972
2/15/24 00078	2/01/24	2018798	202402 310-51300-49300	2023 TAX ROLL ADMIN FEE	*	910.21	
			OSCEOLA COUNTY PROPERTY APPRAISER				910.21 005973
2/15/24 00163	2/14/24	2019	202402 320-53800-47500	PRS.WSH-I4 BRDG-SIN/CP/HC	*	5,040.00	
	2/14/24	2019	202402 300-13100-10100	PRS.WSH-I4 BRDG-SIN/CP/HC	*	3,960.00	
			PRESSURE WASH THIS				9,000.00 005974
2/15/24 00103	2/08/24	02082024	202402 300-20700-10000	FY24 DEBT SRVC SER2015A	*	76,805.49	
			REUNION EAST CDD C/O USBANK				76,805.49 005975
2/15/24 00103	2/08/24	02082024	202402 300-20700-10800	FY24 DEBT SRVC SER2021	*	28,208.17	
			REUNION EAST CDD C/O USBANK				28,208.17 005976
			REUE REUNION EAST TVISCARRA				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
2/15/24	00142	2/08/24	IV001553 202402 320-53800-47700	SV CALL-PRGRM DUCT DETECT	*	672.00	
		2/08/24	IV001553 202402 300-13100-10100	SV CALL-PRGRM DUCT DETECT	*	528.00	
UNITED FIRE PROTECTION, INC.							1,200.00 005977
2/15/24	00030	2/01/24	OS 65035 202402 320-53800-47300	LANDSCAPE MAINT FEB24	*	27,683.60	
		2/01/24	OS 65035 202402 300-13100-10100	LANDSCAPE MAINT FEB24	*	21,751.40	
		2/01/24	OS 65035 202402 320-53800-47300	LANDSCAPE MNT PH1-5 FEB24	*	5,051.76	
		2/01/24	OS 65035 202402 300-13100-10100	LANDSCAPE MNT PH1-5 FEB24	*	3,969.24	
YELLOWSTONE LANDSCAPE							58,456.00 005978
2/16/24	00030	10/11/23	OS 60687 202308 320-53800-47400	PINE TREE REMOVAL 8/31/23	*	1,764.43	
		10/11/23	OS 60687 202308 300-13100-10100	PINE TREE REMOVAL 8/31/23	*	1,386.34	
YELLOWSTONE LANDSCAPE							3,150.77 005979
2/22/24	00129	2/16/24	5462 202402 320-53800-53000	RPLC LOOSE ASPHALT-TRADIT	*	672.00	
		2/16/24	5462 202402 300-13100-10100	RPLC LOOSE ASPHALT-TRADIT	*	528.00	
		2/16/24	5463 202402 320-53800-47700	SE-RPR POOL CRCK/HOLE COL	*	523.60	
		2/16/24	5463 202402 300-13100-10100	SE-RPR POOL CRCK/HOLE COL	*	411.40	
BERRY CONSTRUCTION INC.							2,135.00 005980
2/22/24	00186	2/01/24	737495 202402 300-15500-10000	ALARM MONITOR SRVC MAR24	*	710.68	
		2/01/24	737495 202402 300-13100-10100	ALARM MONITOR SRVC MAR24	*	558.40	
HIDDEN EYES LLC DBA ENVERA SYSTEMS							1,269.08 005981
2/22/24	00144	8/01/23	83745625 202308 320-53800-57400	SVC CALL-CLN TURBINE/PRSR	*	173.04	
		8/01/23	83745625 202308 300-13100-10100	SVC CALL-CLN TURBINE/PRSR	*	135.96	
		2/13/24	92385095 202302 320-53800-57400	SVC CALL-REC.RPLCMNT STAT	*	61.04	
		2/13/24	92385095 202302 300-13100-10100	SVC CALL-REC.RPLCMNT STAT	*	47.96	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		2/19/24	92473930 202402 320-53800-57400	INST.WIRELESS THERMOSTAT	*	406.66	
		2/19/24	92473930 202402 300-13100-10100	INST.WIRELESS THERMOSTAT	*	319.52	
				FRANK'S AIR CONDITIONING, INC.			1,144.18 005982
2/22/24	00176	1/23/24	28071 202401 320-53800-48200	2ND PREVENT MAINT JAN24	*	168.00	
		1/23/24	28071 202401 300-13100-10100	2ND PREVENT MAINT JAN24	*	132.00	
		2/07/24	28091 202402 320-53800-48200	PREVENTATIVE MAINT FEB24	*	168.00	
		2/07/24	28091 202402 300-13100-10100	PREVENTATIVE MAINT FEB24	*	132.00	
				FITNESS SERVICES OF FLORIDA INC			600.00 005983
2/22/24	00119	2/14/24	123646 202401 310-51300-31500	EHOF CRSPD/MTG/PRCL IMG	*	2,464.98	
		2/14/24	123662 202401 310-51300-31500	SFWMD APP/#18PRJ/KGWD RPT	*	3,004.50	
		2/14/24	123665 202401 310-51300-31500	FDOT CONDEMNATION/I-4 WDE	*	121.50	
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			5,590.98 005984
2/22/24	00092	2/01/24	1411 202401 320-53800-12100	MANAGEMENT FEES JAN24	*	758.33	
		2/01/24	1411 202401 300-13100-10100	MANAGEMENT FEES JAN24	*	595.83	
		2/01/24	1412 202401 320-53800-46200	POOL CLEANING JAN24	*	1,848.00	
		2/01/24	1412 202401 300-13100-10100	POOL CLEANING JAN24	*	1,452.00	
		2/01/24	1413 202401 320-53800-43300	SE CONTRACT CLEAN JAN24	*	2,499.84	
		2/01/24	1413 202401 300-13100-10100	SE CONTRACT CLEAN JAN24	*	1,964.16	
		2/01/24	1413 202401 320-53800-43300	SE CLEANING SUPPLY JAN24	*	753.32	
		2/01/24	1413 202401 300-13100-10100	SE CLEANING SUPPLY JAN24	*	591.89	
		2/01/24	1453 202401 320-53800-43000	DUKEENERGY#9100 8323 9862	*	58.96	
		2/01/24	1454 202401 320-53800-43000	DUKEENERGY#9100 8324 0443	*	508.37	
		2/01/24	1455 202401 320-53800-43100	TOHO METER#62644090 JAN24	*	98.78	
				REUNION RESORT			11,129.48 005985
				REUE REUNION EAST TVISCARRA			



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
2/22/24	00060	2/05/24 302782	202402 320-53800-46200	HC B-280GAL BLCH/ACID/BC	*	602.00	
		2/05/24 302782	202402 300-13100-10100	HC B-280GAL BLCH/ACID/BC	*	473.00	
		2/05/24 302783	202402 320-53800-46200	SE-280GAL BLCH/BICARB/ACD	*	714.00	
		2/05/24 302783	202402 300-13100-10100	SE-280GAL BLCH/BICARB/ACD	*	561.00	
		2/05/24 302785	202402 320-53800-46200	HS-180GAL BLEACH/ACID/BC	*	434.00	
		2/05/24 302785	202402 300-13100-10100	HS-180GAL BLEACH/ACID/BC	*	341.00	
		2/18/24 20359	202402 320-53800-46200	14-CHEMICAL CONTROLLER MS	*	784.00	
		2/18/24 20359	202402 300-13100-10100	14-CHEMICAL CONTROLLER MS	*	616.00	
SPIES POOL LLC							4,525.00 005986
2/22/24	00030	12/18/23 OS 63581	202312 320-53800-46500	SLEAVE PATRIOT-MAINLN RPR	*	2,270.20	
		12/18/23 OS 63581	202312 300-13100-10100	SLEAVE PATRIOT-MAINLN RPR	*	1,783.73	
YELLOWSTONE LANDSCAPE							4,053.93 005987
2/28/24	00095	2/20/24 S107780	202402 320-53800-57400	STRP WIRE/REMADE JNCT/ARM	*	282.73	
		2/20/24 S107780	202402 300-13100-10100	STRP WIRE/REMADE JNCT/ARM	*	222.15	
ACCESS CONTROL SYSTEMS, LLC							504.88 005988
2/28/24	00163	1/07/24 2009	202401 320-53800-47500	PRS.WSH-SPRKLG-ANNIK/WATS	*	1,120.00	
		1/07/24 2009	202401 300-13100-10100	PRS.WSH-SPRKLG-ANNIK/WATS	*	880.00	
PRESSURE WASH THIS							2,000.00 005989
2/28/24	00060	2/01/24 302643	202402 320-53800-46200	HS-RPLC LED FIX/TRNSFRMER	*	980.00	
		2/01/24 302643	202402 300-13100-10100	HS-RPLC LED FIX/TRNSFRMER	*	770.00	
		2/01/24 302663	202402 320-53800-46200	HC B-RPLC ESCUTCHEON/POOL	*	235.20	
		2/01/24 302663	202402 300-13100-10100	HC B-RPLC ESCUTCHEON/POOL	*	184.80	
		2/01/24 302664	202402 320-53800-46200	HS-RPLC SPA FILTER CRTRDG	*	243.32	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		2/01/24	302664 202402 300-13100-10100 HS-RPLC SPA FILTER CRTRDG		*	191.18	
		2/03/24	302767 202402 320-53800-46200 HS-INSP.HEAT/RAISE WTRLVL		*	159.60	
		2/03/24	302767 202402 300-13100-10100 HS-INSP.HEAT/RAISE WTRLVL		*	125.40	
		2/08/24	302953 202402 320-53800-46200 HS-INSP.PUMP/CLN UNITHERM		*	159.60	
		2/08/24	302953 202402 300-13100-10100 HS-INSP.PUMP/CLN UNITHERM		*	125.40	
		2/19/24	303263 202402 320-53800-46200 SE-260GAL BLCH/45GAL ACID		*	557.20	
		2/19/24	303263 202402 300-13100-10100 SE-260GAL BLCH/45GAL ACID		*	437.80	
				SPIES POOL LLC			4,169.50 005990
2/28/24	00030	2/21/24	OS 66026 202402 320-53800-46500 RPLC SCRUBBER VLVE/ADPTR		*	485.96	
		2/21/24	OS 66026 202402 300-13100-10100 RPLC SCRUBBER VLVE/ADPTR		*	381.83	
		2/21/24	OS 66026 202401 320-53800-47400 PLAYGROUND MULCH TOUCH UP		*	197.97	
		2/21/24	OS 66026 202401 300-13100-10100 PLAYGROUND MULCH TOUCH UP		*	155.54	
				YELLOWSTONE LANDSCAPE			1,221.30 005991
TOTAL FOR BANK A						370,443.52	
TOTAL FOR REGISTER						370,443.52	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
2/01/24	00001	1/20/24 5450	202401 320-53800-53000		*	22,680.00	
		RPLC 27	SECT.OF CONCRETE				
		1/20/24 5450	202401 300-13100-10100		*	17,820.00	
		RPLC 27	SECT.OF CONCRETE				
BERRY CONSTRUCTION INC.							40,500.00 000244
2/08/24	00001	2/01/24 5453	202401 320-53800-53000		*	1,848.00	
		RPLC 2	SECT.CONCRET-R.BLVD				
		2/01/24 5453	202401 300-13100-10100		*	1,452.00	
		RPLC 2	SECT.CONCRET-R.BLVD				
		2/01/24 5454	202401 320-53800-53000		*	2,016.00	
		RPLC 6	SECT.CONCRET-RESRT				
		2/01/24 5454	202401 300-13100-10100		*	1,584.00	
		RPLC 6	SECT.CONCRET-RESRT				
BERRY CONSTRUCTION INC.							6,900.00 000245
2/15/24	00001	2/04/24 5459	202401 320-53800-53000		*	6,048.00	
		RPLC 8	SECT.CONCRETE-MUIRF				
		2/04/24 5459	202401 300-13100-10100		*	4,752.00	
		RPLC 8	SECT.CONCRETE-MUIRF				
BERRY CONSTRUCTION INC.							10,800.00 000246
2/28/24	00001	2/22/24 5466	202402 320-53800-53000		*	1,524.88	
		35 SECT	OF SIDEWALK GRIND				
		2/22/24 5466	202402 300-13100-10100		*	1,198.12	
		35 SECT	OF SIDEWALK GRIND				
		2/22/24 5467	202402 320-53800-53000		*	2,688.00	
		76SECT	SDWLK/CLDSC/53GOLF				
		2/22/24 5467	202402 300-13100-10100		*	2,112.00	
		76SECT	SDWLK/CLDSC/53GOLF				
BERRY CONSTRUCTION INC.							7,523.00 000247
TOTAL FOR BANK C						65,723.00	
TOTAL FOR REGISTER						65,723.00	

## SECTION III

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

***Unaudited Financial Reporting***  
***February 29, 2024***



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**Reunion East**  
**Community Development District**  
**Balance Sheet**  
**February 29, 2024**

	General Fund	Replacement & Maintenance Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
<b>Assets:</b>					
Cash - Truist	\$ 1,194,378	\$ 850,536	\$ -	\$ -	\$ 2,044,914
Investments:					
Series 2002A-2					
Reserve	\$ -	\$ -	\$ 3	\$ -	\$ 3
Revenue	\$ -	\$ -	\$ 102,674	\$ -	\$ 102,674
Series 2005					
Reserve	\$ -	\$ -	\$ 4	\$ -	\$ 4
Revenue	\$ -	\$ -	\$ 205,327	\$ -	\$ 205,327
Construction	\$ -	\$ -	\$ -	\$ 10	\$ 10
Series 2015A					
Reserve	\$ -	\$ -	\$ 175,000	\$ -	\$ 175,000
Revenue	\$ -	\$ -	\$ 2,520,743	\$ -	\$ 2,520,743
Prepayment	\$ -	\$ -	\$ 37	\$ -	\$ 37
Series 2021					
Reserve	\$ -	\$ -	\$ 1,116,155	\$ -	\$ 1,116,155
Revenue	\$ -	\$ -	\$ 834,741	\$ -	\$ 834,741
Construction	\$ -	\$ -	\$ -	\$ 610,690	\$ 610,690
Investment - Custody	\$ 486,225	\$ -	\$ -	\$ -	\$ 486,225
SBA - Operating	\$ 1,351,849	\$ -	\$ -	\$ -	\$ 1,351,849
SBA - Reserve	\$ -	\$ 2,822,263	\$ -	\$ -	\$ 2,822,263
Due from General Fund	\$ -	\$ -	\$ 95,055	\$ -	\$ 95,055
Due from Reunion West	\$ 173,502	\$ 54,072	\$ -	\$ -	\$ 227,574
Prepaid Expenses	\$ 711	\$ -	\$ -	\$ -	\$ 711
<b>Total Assets</b>	<b>\$ 3,206,665</b>	<b>\$ 3,726,871</b>	<b>\$ 5,049,740</b>	<b>\$ 610,700</b>	<b>\$ 12,593,976</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 62,114	\$ 58,200	\$ -	\$ -	\$ 120,314
Contracts Payable	\$ 1,323	\$ -	\$ -	\$ -	\$ 1,323
Due to Debt Service 2015A	\$ 7,007	\$ -	\$ -	\$ -	\$ 7,007
Due to Debt Service 2021	\$ 88,048	\$ -	\$ -	\$ -	\$ 88,048
Due to Reunion West	\$ 47,629	\$ -	\$ -	\$ -	\$ 47,629
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>\$ 206,120</b>	<b>\$ 58,200</b>	<b>\$ 15,630,070</b>	<b>\$ -</b>	<b>\$ 15,894,390</b>
<b>Fund Balances:</b>					
Assigned For Debt Service 2002A-2	\$ -	\$ -	\$ (8,233,145)	\$ -	\$ (8,233,145)
Assigned For Debt Service 2005	\$ -	\$ -	\$ (7,088,916)	\$ -	\$ (7,088,916)
Assigned For Debt Service 2015A	\$ -	\$ -	\$ 2,702,787	\$ -	\$ 2,702,787
Assigned For Debt Service 2021	\$ -	\$ -	\$ 2,038,944	\$ -	\$ 2,038,944
Assigned For Capital Projects 2005	\$ -	\$ -	\$ -	\$ 10	\$ 10
Assigned For Capital Projects 2021	\$ -	\$ -	\$ -	\$ 610,690	\$ 610,690
Unassigned	\$ 3,000,545	\$ 3,668,671	\$ -	\$ -	\$ 6,669,216
<b>Total Fund Balances</b>	<b>\$ 3,000,545</b>	<b>\$ 3,668,671</b>	<b>\$ (10,580,330.36)</b>	<b>\$ 610,700</b>	<b>\$ (3,300,414)</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 3,206,665</b>	<b>\$ 3,726,871</b>	<b>\$ 5,049,740</b>	<b>\$ 610,700</b>	<b>\$ 12,593,976</b>

# Reunion East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 29, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 1,967,895	\$ 1,520,909	\$ 1,520,909	\$ -
Assessments - Direct Billed	\$ 37,398	\$ 18,689	\$ 19,882	\$ 1,193
Interest	\$ 45,105	\$ 15,035	\$ 33,781	\$ 18,746
Rental Income	\$ 2,800	\$ -	\$ 5,600	\$ 5,600
<b>Total Revenues</b>	<b>\$ 2,053,198</b>	<b>\$ 1,554,633</b>	<b>\$ 1,580,172</b>	<b>\$ 25,539</b>
<b>Expenditures:</b>				
<b>Administrative:</b>				
Supervisor Fees	\$ 12,000	\$ 4,000	\$ 4,000	\$ -
FICA Expense	\$ 918	\$ 306	\$ 306	\$ -
Engineering Fees	\$ 30,000	\$ 10,000	\$ 8,420	\$ 1,580
District Counsel	\$ 45,000	\$ 15,000	\$ 16,664	\$ (1,664)
Annual Audit	\$ 7,900	\$ -	\$ -	\$ -
Arbitrage	\$ 1,350	\$ -	\$ -	\$ -
Trustee Fees	\$ 8,620	\$ 2,873	\$ -	\$ 2,873
Dissemination Agent	\$ 10,000	\$ 3,333	\$ 3,333	\$ -
Assessment Administration	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Management Fees	\$ 49,278	\$ 16,426	\$ 16,426	\$ -
Information Technology	\$ 1,800	\$ 600	\$ 600	\$ -
Website Maintenance	\$ 1,200	\$ 400	\$ 400	\$ -
Telephone	\$ 150	\$ 50	\$ -	\$ 50
Postage	\$ 1,500	\$ 500	\$ 177	\$ 323
Insurance	\$ 18,550	\$ 18,550	\$ 16,674	\$ 1,876
Printing & Binding	\$ 500	\$ 167	\$ -	\$ 167
Legal Advertising	\$ 5,000	\$ 1,667	\$ 1,446	\$ 221
Other Current Charges	\$ 600	\$ 200	\$ 105	\$ 95
Office Supplies	\$ 250	\$ 83	\$ 34	\$ 50
Property Appraiser Fee	\$ 1,000	\$ -	\$ -	\$ -
Property Taxes	\$ 400	\$ 400	\$ 226	\$ 174
Dues, Licenses & Subscriptions	\$ 175	\$ 58	\$ 175	\$ (117)
<b>Total Administrative:</b>	<b>\$ 203,691</b>	<b>\$ 82,114</b>	<b>\$ 76,486</b>	<b>\$ 5,628</b>



# Reunion East

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 29, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b><u>Maintenance - Shared Expenses</u></b>				
Field Maintenance	\$ 43,099	\$ 14,366	\$ 14,366	\$ 0
Management Services Agreement	\$ 9,100	\$ 3,033	\$ 3,033	\$ 0
Telephone	\$ 8,400	\$ 8,400	\$ 2,552	\$ 5,848
Electric	\$ 369,600	\$ 123,200	\$ 122,612	\$ 588
Water & Sewer	\$ 40,538	\$ 13,513	\$ 12,297	\$ 1,216
Gas	\$ 47,600	\$ 15,867	\$ 9,217	\$ 6,649
Pool & Fountain Maintenance	\$ 201,824	\$ 67,275	\$ 68,328	\$ (1,054)
Pond Maintenance	\$ 14,000	\$ 4,667	\$ 3,555	\$ 1,112
Property Insurance	\$ 56,766	\$ 56,766	\$ 61,378	\$ (4,612)
Irrigation Repairs & Maintenance	\$ 14,000	\$ 14,000	\$ 6,940	\$ 7,060
Landscape - Contract	\$ 630,053	\$ 210,018	\$ 234,129	\$ (24,111)
Landscape - Contingency	\$ 28,000	\$ 9,333	\$ 2,852	\$ 6,482
Gate & Gatehouse Maintenance	\$ 28,000	\$ 9,333	\$ 15,270	\$ (5,937)
Roadways/Sidewalks/Bridge	\$ 14,000	\$ 14,000	\$ 8,837	\$ 5,163
Lighting	\$ 5,600	\$ 1,867	\$ 2,797	\$ (931)
Building Repairs & Maintenance	\$ 11,200	\$ 3,733	\$ 8,213	\$ (4,480)
Pressure Washing	\$ 28,000	\$ 9,333	\$ 17,310	\$ (7,976)
Maintenance (Inspections)	\$ 280	\$ 93	\$ 148	\$ (55)
Repairs & Maintenance	\$ 16,800	\$ 5,600	\$ 540	\$ 5,060
Contract Cleaning	\$ 58,576	\$ 19,525	\$ 11,400	\$ 8,125
Fitness Center Repairs & Maintenance	\$ 7,784	\$ 2,595	\$ 2,458	\$ 137
Operating Supplies	\$ 1,400	\$ 467	\$ -	\$ 467
Signage	\$ 5,600	\$ 1,867	\$ 9,962	\$ (8,095)
Security	\$ 119,766	\$ 39,922	\$ 31,229	\$ 8,693
Parking Violation Tags	\$ 280	\$ 93	\$ -	\$ 93
<b>Total Maintenance - Shared Expenses</b>	<b>\$ 1,760,267</b>	<b>\$ 648,866</b>	<b>\$ 649,424</b>	<b>\$ (558)</b>
<b><u>Reserves</u></b>				
Capital Reserve Transfer	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
<b>Total Reserves</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 2,463,958</b>	<b>\$ 1,230,980</b>	<b>\$ 1,225,910</b>	<b>\$ 5,070</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (410,761)</b>		<b>\$ 354,262</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 410,761</b>		<b>\$ 2,646,283</b>	
<b>Fund Balance - Ending</b>	<b>\$ 0</b>		<b>\$ 3,000,545</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	\$ 1,240,058	\$ 64,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,520,909
Assessments - Direct Billed	\$ -	\$ -	\$ -	\$ 19,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,882
Interest	\$ 8,414	\$ 8,359	\$ 8,472	\$ 8,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,781
Rental Income	\$ 1,960	\$ 420	\$ 3,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,600
<b>Total Revenues</b>	<b>\$ 10,374</b>	<b>\$ 225,180</b>	<b>\$ 1,251,750</b>	<b>\$ 92,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,580,172</b>
<b>Expenditures:</b>													
<b><i>Administrative:</i></b>													
Supervisor Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
FICA Expense	\$ 77	\$ 77	\$ 77	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306
Engineering Fees	\$ 5,313	\$ -	\$ 1,150	\$ 1,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,420
District Counsel	\$ 5,455	\$ 3,434	\$ 2,184	\$ 5,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,664
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination Agent	\$ 833	\$ 833	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,333
Assessment Administration	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Management Fees	\$ 4,107	\$ 4,107	\$ 4,107	\$ 4,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,426
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 38	\$ 23	\$ 69	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177
Insurance	\$ 16,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,674
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ -	\$ 947	\$ 499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,446
Other Current Charges	\$ -	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105
Office Supplies	\$ 1	\$ 1	\$ 31	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ 226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total Administrative:</b>	<b>\$ 41,422</b>	<b>\$ 11,002</b>	<b>\$ 10,199</b>	<b>\$ 13,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,486</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	\$ 3,592	\$ 3,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,366
Management Services Agreement	\$ 758	\$ 758	\$ 758	\$ 758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,033
Telephone	\$ 734	\$ 471	\$ 601	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,552
Electric	\$ 38,594	\$ 30,542	\$ 29,618	\$ 23,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,612
Water & Sewer	\$ 2,923	\$ 3,383	\$ 3,160	\$ 2,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,297
Gas	\$ 706	\$ 1,241	\$ 2,483	\$ 4,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,217
Pool & Fountain Maintenance	\$ 17,729	\$ 18,804	\$ 15,302	\$ 16,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,328
Pond Maintenance	\$ 889	\$ 889	\$ 889	\$ 889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,555
Property Insurance	\$ 61,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,378
Irrigation Repairs & Maintenance	\$ 2,777	\$ 448	\$ 3,215	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,940
Landscape - Contract	\$ 41,210	\$ 90,582	\$ 61,127	\$ 41,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,129
Landscape - Contingency	\$ -	\$ 2,223	\$ 431	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,852
Gate & Gatehouse Maintenance	\$ 2,138	\$ 5,139	\$ 5,997	\$ 1,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,270
Roadways/Sidewalks/Bridge	\$ 5,678	\$ 1,336	\$ 1,151	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,837
Lighting	\$ 876	\$ 1,602	\$ -	\$ 319	\$ -	\$ -	\$ -	\$ -	\$ 319	\$ -	\$ -	\$ -	\$ 2,797
Building Repairs & Maintenance	\$ 589	\$ 4,458	\$ 837	\$ 2,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,213
Pressure Washing	\$ -	\$ 896	\$ 549	\$ 15,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,310
Maintenance (Inspections)	\$ -	\$ 148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540
Contract Cleaning	\$ 2,366	\$ 2,527	\$ 3,253	\$ 3,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,400
Fitness Center Repairs & Maintenance	\$ 336	\$ 1,141	\$ 168	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,458
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage	\$ 3,651	\$ 6,247	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,962
Security	\$ 7,807	\$ 7,807	\$ 7,807	\$ 7,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,229
Parking Violation Tags	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Maintenance - Shared Expenses</b>	<b>\$ 194,733</b>	<b>\$ 184,234</b>	<b>\$ 140,939</b>	<b>\$ 129,519</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 649,424</b>
<b><u>Reserves</u></b>													
Capital Reserve Transfer	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>
<b>Total Expenditures</b>	<b>\$ 236,155</b>	<b>\$ 195,236</b>	<b>\$ 651,138</b>	<b>\$ 143,382</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,225,910</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (225,781)</b>	<b>\$ 29,944</b>	<b>\$ 600,612</b>	<b>\$ (50,513)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 354,262</b>

# Reunion East

## Community Development District Replacement & Maintenance Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 29, 2024

	Adopted Budget	Prorated Budget Thru 02/29/24	Actual Thru 02/29/24	Variance
<b>Revenues:</b>				
Transfer In	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Interest	\$ 92,500	\$ 30,833	\$ 46,443	\$ 15,610
<b>Total Revenues</b>	<b>\$ 592,500</b>	<b>\$ 530,833</b>	<b>\$ 546,443</b>	<b>\$ 15,610</b>
<b>Expenditures:</b>				
Contingency	\$ 600	\$ 200	\$ 153	\$ 47
Building Improvements	\$ 30,800	\$ 10,267	\$ 29,796	\$ (19,529)
Pool Furniture	\$ 10,080	\$ 3,360	\$ -	\$ 3,360
Pool Repair & Replacements	\$ 53,200	\$ 17,733	\$ 58,261	\$ (40,527)
Lighting Improvements	\$ 7,049	\$ 2,350	\$ -	\$ 2,350
Landscape Improvements	\$ 25,200	\$ 8,400	\$ -	\$ 8,400
Roadway Improvements	\$ 272,973	\$ 90,991	\$ 66,192	\$ 24,799
Signage	\$ 56,000	\$ 18,667	\$ 26,446	\$ (7,779)
Stormwater Improvements	\$ -	\$ -	\$ 8,697	\$ (8,697)
Capital Outlay	\$ 91,000	\$ 30,333	\$ 99,054	\$ (68,721)
<b>Total Expenditures</b>	<b>\$ 546,902</b>	<b>\$ 182,301</b>	<b>\$ 288,598</b>	<b>\$ (106,298)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 45,598</b>		<b>\$ 257,845</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>\$ 3,668,671</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 February 29, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 1,749	\$ 1,749
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,749</b>	<b>\$ 1,749</b>
<b>Expenditures:</b>				
<b>Series 2002A-2</b>				
Debt Service Obligation	\$ -	\$ 3,950	\$ 3,950	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 3,950</b>	<b>\$ 3,950</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>\$ (2,201)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (8,230,945)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (8,233,145)</b>	

# Reunion East

## Community Development District

### Debt Service Fund - Series 2005

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 29, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 3,381	\$ 3,381
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,381</b>	<b>\$ 3,381</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>\$ 3,381</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (7,092,297)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (7,088,916)</b>	

# Reunion East

## Community Development District

### Debt Service Fund - Series 2015A

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

For The Period Ending February 29, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b>Revenues:</b>				
Special Assessments	\$ 2,568,595	\$ 1,980,839	\$ 1,980,839	\$ -
Interest	\$ 35,000	\$ 11,667	\$ 18,853	\$ 7,186
<b>Total Revenues</b>	<b>\$ 2,603,595</b>	<b>\$ 1,992,505</b>	<b>\$ 1,999,691</b>	<b>\$ 7,186</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>\$ 1,494,191</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>\$ 2,702,787</b>	

# Reunion East

## Community Development District

### Debt Service Fund - Series 2021

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 29, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b>Revenues:</b>				
Special Assessments	\$ 1,116,155	\$ 814,809	\$ 814,809	\$ -
Interest	\$ 29,120	\$ 9,707	\$ 23,148	\$ 13,441
<b>Total Revenues</b>	<b>\$ 1,145,275</b>	<b>\$ 824,516</b>	<b>\$ 837,957</b>	<b>\$ 13,441</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>\$ 500,796</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>\$ 2,038,944</b>	



# Reunion East

## Community Development District

### Capital Projects Fund - Series 2005

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

For The Period Ending February 29, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	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 February 29, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b>Revenues:</b>				
Interest Income	\$ -	\$ -	\$ 10,027	\$ 10,027
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,027</b>	<b>\$ 10,027</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>\$ 10,027</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 600,663</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 610,690</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>

**Reunion East**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts**  
**Fiscal Year 2024**

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

**ON ROLL ASSESSMENTS**

							35.96%	46.84%	17.20%	100.00%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&amp;M Portion</i>	<i>2015A Debt Service Asmt</i>	<i>2021 Debt Service Asmt</i>	<i>Total</i>
11/10/23	ACH	\$34,181.47	\$648.95	\$1,734.02	\$0.00	\$31,798.50	\$11,435.28	\$14,893.37	\$5,469.85	\$31,798.50
11/24/23	ACH	\$605,819.00	\$11,631.73	\$24,232.49	\$0.00	\$569,954.78	\$204,965.47	\$266,947.96	\$98,041.35	\$569,954.78
12/11/23	ACH	\$3,495,739.50	\$67,118.23	\$139,828.35	\$0.00	\$3,288,792.92	\$1,182,706.08	\$1,540,361.81	\$565,725.03	\$3,288,792.92
12/22/23	ACH	\$168,495.48	\$3,254.70	\$5,761.60	\$0.00	\$159,479.18	\$57,351.44	\$74,694.77	\$27,432.97	\$159,479.18
01/10/24	ACH	\$166,756.47	\$3,235.07	\$5,002.69	\$0.00	\$158,518.71	\$57,006.03	\$74,244.92	\$27,267.76	\$158,518.71
01/10/24	ACH	\$17,227.46	\$335.02	\$475.48	\$0.00	\$16,416.96	\$5,903.82	\$7,689.16	\$2,823.98	\$16,416.96
01/31/24	ACH	\$0.00	\$0.00	\$0.00	\$4,284.59	\$4,284.59	\$1,540.81	\$2,006.76	\$737.02	\$4,284.59
02/08/24	ACH	\$161,998.51	\$3,168.79	\$3,559.22	\$0.00	\$155,270.50	\$55,837.92	\$72,723.57	\$26,709.01	\$155,270.50
02/08/24	ACH	\$4,572.35	\$90.41	\$51.32	\$0.00	\$4,430.62	\$1,593.33	\$2,075.16	\$762.14	\$4,430.63
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$ 4,654,790.24</b>	<b>\$ 89,482.90</b>	<b>\$ 180,645.17</b>	<b>\$ 4,284.59</b>	<b>\$ 4,388,946.76</b>	<b>\$ 1,578,340.18</b>	<b>\$ 2,055,637.48</b>	<b>\$ 754,969.11</b>	<b>\$ 4,388,946.77</b>

<b>80.19%</b>	<b>Net Percent Collected</b>
<b>\$ 1,084,338.69</b>	<b>Balance Remaining to Collect</b>

**DIRECT BILLED ASSESSMENTS**

Orlando Reunion Development LLC	\$2,385.91	\$2,385.91	\$0.00
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<i>Date Received</i>	<i>Due Date</i>	<i>Check No.</i>	<i>Net Assessed</i>	<i>Amount Received</i>	<i>General Fund</i>	<i>Debt Service Fund</i>
	11/1/23		\$1,192.95	\$0.00	\$0.00	\$0.00
	2/1/24		\$596.48	\$0.00	\$0.00	\$0.00
	5/1/24		\$596.48	\$0.00	\$0.00	\$0.00
			<b>\$2,385.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

EhofII - Spectrum LLC	\$209,614.96	\$34,993.04	\$174,621.92
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<i>Date Received</i>	<i>Due Date</i>	<i>Check No.</i>	<i>Net Assessed</i>	<i>Amount Received</i>	<i>General Fund</i>	<i>2021 Debt Fund</i>
1/3/24	11/1/23	Wire	\$104,807.48	\$104,807.48	\$17,496.52	\$87,310.96
	2/1/24		\$52,403.74	\$0.00	\$0.00	\$0.00
	5/1/24		\$52,403.74	\$0.00	\$0.00	\$0.00
			<b>\$209,614.96</b>	<b>\$104,807.48</b>	<b>\$17,496.52</b>	<b>\$87,310.96</b>

## SECTION IV

### Reunion East and West R&M

FY2024 Project List	Estimated Cost	RE 56%	RW 44%	Estimated Date	Projected Total
Rooft Replacement, 3 Pool Houses (Homestead & Heritage Crossings)	\$ 35,000.00	\$ 19,600.00	\$ 15,400.00	In Process	
Seven Eagles, Exercise Equipment & Fitness Center Improvements	\$ 55,000.00	\$ 30,800.00	\$ 24,200.00	April (proposal)	
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	In Process	
Signage, New Reunion Village No Parking & Replacement	\$ 100,000.00	\$ 53,000.00	\$ 47,000.00	March (proposal)	
Pool Equipment Allowance	\$ 18,000.00	\$ 9,540.00	\$ 8,460.00	Completed	
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	April (proposal)	
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			March (proposal)	\$ -
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

Overall Pavement Management/Improvements + Traffic Calming      \$ 504,498.00

## SECTION V

# **REBATE REPORT**

**\$30,710,000**

**Reunion East Community Development District**

**(Osceola County, Florida)**

**Special Assessment Refunding Bonds, Series 2015A**

**Dated: July 29, 2015**

**Delivered: July 29, 2015**

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**Rebate Report to the Computation Date**

**July 29, 2023**

**Reflecting Activity To**

**July 29, 2023**



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**AMTEC**



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# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
Avon, CT 06001  
(T) 860-321-7521  
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[www.amteccorp.com](http://www.amteccorp.com)

March 8, 2024

Reunion East Community Development District  
c/o Ms. Teresa Viscarra  
Government Management Services – CF, LLC  
6200 Lee Vista Boulevard  
Suite 300  
Orlando, FL 32822

Re: \$30,710,000 Reunion East Community Development District (Osceola County, Florida),  
Special Assessment Refunding Bonds, Series 2015A

Dear Ms. Viscarra:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Reunion East Community Development District (the “District”)

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of June 30, 2024. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo  
Senior Vice President

David G. Mancuso, CPA, MBA  
Vice President

## SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the July 29, 2023 Computation Date  
Reflecting Activity from July 29, 2015 through July 29, 2023

<b>Fund Description</b>	<b>Taxable Inv Yield</b>	<b>Net Income</b>	<b>Rebatable Arbitrage</b>
Debt Service Reserve Fund	3.411926%	6,429.72	(2,784.24)
<b>Totals</b>	<b>3.411926%</b>	<b>\$6,429.72</b>	<b>\$(2,784.24)</b>
<b>Bond Yield</b>	<b>4.868719%</b>		
6/30/22 Rebate Liability			(71,179.16)
Rebate Computation Credits			(3,880.18)
<b>Net Rebatable Arbitrage</b>			<b>\$(77,843.58)</b>

**Based upon our computations, no rebate liability exists.**

# **SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS**

## **COMPUTATIONAL INFORMATION**

1. For purposes of computing Rebatable Arbitrage, investment activity is reflected from July 29, 2015, the date of the closing, to July 29, 2023, the Computation Date. All nonpurpose payments and receipts are future valued to the Computation Date of July 29, 2023. The activity from July 29, 2015 through June 30, 2022 was taken from the prior consultant's rebate report dated July 29, 2022, which included:
  - Cumulative rebate liability of \$(67,573.85) as of June 30, 2022.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between July 29, 2015 and July 29, 2023, the District made periodic payments into the Interest and Sinking Funds that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12<sup>th</sup> of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Interest and Sinking Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

## **DEFINITIONS**

### **6. Computation Date**

July 29, 2023.

### **7. Computation Period**

The period beginning on July 29, 2015, the date of the closing, and ending on July 29, 2023.

## **8. Bond Year**

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

## **9. Bond Yield**

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

## **10. Taxable Investment Yield**

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

## **11. Issue Price**

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

## **12. Rebatable Arbitrage**

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

## **13. Funds and Accounts**

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

<b>Fund/ Account</b>	<b>Account Number</b>
Interest	241093000
Sinking Fund	241093001
Prepayment	241093002
Debt Service Reserve	241093003
Revenue	241093004

## **METHODOLOGY**

### **Bond Yield**

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

### **Investment Yield and Rebate Amount**

The methodology used to calculate the Rebatable Arbitrage, as of July 29, 2023, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to July 29, 2023. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on July 29, 2023, is the Rebatable Arbitrage.

**\$30,710,000**  
**Reunion East Community Development District**  
**(Osceola County, Florida)**  
**Special Assessment Refunding Bonds, Series 2015A**  
**Delivered: July 29, 2015**

<b>Sources of Funds</b>
-------------------------

<b>Par Amount</b>	<b>\$30,710,000.00</b>
<b>Net Original Issue Premium</b>	<b>159,012.60</b>
<b>2002A-1 Prior Issue Funds</b>	<b><u>2,073,999.83</u></b>
<b>Totals</b>	<b>\$32,943,012.43</b>

<b>Uses of Funds</b>
----------------------

<b>Escrow Fund</b>	<b>\$31,633,197.87</b>
<b>Debt Service Reserve Fund</b>	<b>175,000.00</b>
<b>Capitalized Interest Fund</b>	<b>376,842.22</b>
<b>Costs of Issuance Account</b>	<b>143,772.34</b>
<b>Underwriter's Discount</b>	<b><u>614,200.00</u></b>
<b>Total</b>	<b>\$32,943,012.43</b>



## PROOF OF ARBITRAGE YIELD

\$30,710,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Refunding Bonds, Series 2015A

Date	Debt Service	Present Value to 07/29/2015 @ 4.8687184959%
11/01/2015	376,842.22	372,237.96
05/01/2016	1,857,300.00	1,791,007.95
11/01/2016	714,900.00	673,000.05
05/01/2017	1,884,900.00	1,732,257.53
11/01/2017	691,500.00	620,398.41
05/01/2018	1,906,500.00	1,669,819.94
11/01/2018	667,200.00	570,483.67
05/01/2019	1,932,200.00	1,612,848.60
11/01/2019	641,900.00	523,074.13
05/01/2020	1,961,900.00	1,560,727.49
11/01/2020	615,500.00	478,005.19
05/01/2021	1,995,500.00	1,512,901.44
11/01/2021	581,000.00	430,020.72
05/01/2022	2,031,000.00	1,467,497.99
11/01/2022	544,750.00	384,254.69
05/01/2023	2,069,750.00	1,425,260.25
11/01/2023	506,625.00	340,578.51
05/01/2024	2,106,625.00	1,382,522.49
11/01/2024	466,625.00	298,956.03
05/01/2025	2,151,625.00	1,345,737.16
11/01/2025	424,500.00	259,194.45
05/01/2026	2,194,500.00	1,308,090.94
11/01/2026	380,250.00	221,271.72
05/01/2027	2,240,250.00	1,272,645.74
11/01/2027	333,750.00	185,091.58
05/01/2028	2,288,750.00	1,239,133.47
11/01/2028	284,875.00	150,566.52
05/01/2029	2,339,875.00	1,207,316.34
11/01/2029	233,500.00	117,616.88
05/01/2030	2,393,500.00	1,176,983.95
11/01/2030	179,500.00	86,169.96
05/01/2031	2,454,500.00	1,150,293.95
11/01/2031	122,625.00	56,102.11
05/01/2032	2,512,625.00	1,122,230.75
11/01/2032	62,875.00	27,414.91
05/01/2033	2,577,875.00	1,097,299.13
46,727,892.22		30,869,012.60

Proceeds Summary

Delivery date	07/29/2015
Par Value	30,710,000.00
Premium (Discount)	159,012.60
Target for yield calculation	30,869,012.60

## BOND DEBT SERVICE

\$30,710,000

Reunion East Community Development District  
(Osceola County, Florida)  
Special Assessment Refunding Bonds, Series 2015A

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
07/29/2015					
11/01/2015			376,842.22	376,842.22	
05/01/2016	1,120,000	4.000%	737,300.00	1,857,300.00	2,234,142.22
11/01/2016			714,900.00	714,900.00	
05/01/2017	1,170,000	4.000%	714,900.00	1,884,900.00	2,599,800.00
11/01/2017			691,500.00	691,500.00	
05/01/2018	1,215,000	4.000%	691,500.00	1,906,500.00	2,598,000.00
11/01/2018			667,200.00	667,200.00	
05/01/2019	1,265,000	4.000%	667,200.00	1,932,200.00	2,599,400.00
11/01/2019			641,900.00	641,900.00	
05/01/2020	1,320,000	4.000%	641,900.00	1,961,900.00	2,603,800.00
11/01/2020			615,500.00	615,500.00	
05/01/2021	1,380,000	5.000%	615,500.00	1,995,500.00	2,611,000.00
11/01/2021			581,000.00	581,000.00	
05/01/2022	1,450,000	5.000%	581,000.00	2,031,000.00	2,612,000.00
11/01/2022			544,750.00	544,750.00	
05/01/2023	1,525,000	5.000%	544,750.00	2,069,750.00	2,614,500.00
11/01/2023			506,625.00	506,625.00	
05/01/2024	1,600,000	5.000%	506,625.00	2,106,625.00	2,613,250.00
11/01/2024			466,625.00	466,625.00	
05/01/2025	1,685,000	5.000%	466,625.00	2,151,625.00	2,618,250.00
11/01/2025			424,500.00	424,500.00	
05/01/2026	1,770,000	5.000%	424,500.00	2,194,500.00	2,619,000.00
11/01/2026			380,250.00	380,250.00	
05/01/2027	1,860,000	5.000%	380,250.00	2,240,250.00	2,620,500.00
11/01/2027			333,750.00	333,750.00	
05/01/2028	1,955,000	5.000%	333,750.00	2,288,750.00	2,622,500.00
11/01/2028			284,875.00	284,875.00	
05/01/2029	2,055,000	5.000%	284,875.00	2,339,875.00	2,624,750.00
11/01/2029			233,500.00	233,500.00	
05/01/2030	2,160,000	5.000%	233,500.00	2,393,500.00	2,627,000.00
11/01/2030			179,500.00	179,500.00	
05/01/2031	2,275,000	5.000%	179,500.00	2,454,500.00	2,634,000.00
11/01/2031			122,625.00	122,625.00	
05/01/2032	2,390,000	5.000%	122,625.00	2,512,625.00	2,635,250.00
11/01/2032			62,875.00	62,875.00	
05/01/2033	2,515,000	5.000%	62,875.00	2,577,875.00	2,640,750.00
	30,710,000		16,017,892.22	46,727,892.22	46,727,892.22

\$30,710,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Refunding Bonds, Series 2015A  
 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.868719%)
06/30/22	Bal	-175,000.00	-184,336.90
06/30/22	Acc	-95.37	-100.46
07/05/22		95.37	100.39
08/02/22		163.97	171.98
09/02/22		251.49	262.72
10/04/22		285.49	296.97
11/02/22		380.26	394.07
12/02/22		468.23	483.30
12/22/22		0.21	0.22
01/04/23		533.11	547.92
02/02/23		565.89	579.43
03/02/23		541.52	552.26
04/04/23		617.11	626.67
05/02/23		630.68	638.05
06/02/23		686.05	691.30
07/05/23		663.92	666.05
07/29/23	MMkt Bal	175,000.00	175,000.00
07/29/23	MMkt Acc	641.79	641.79
-----			
07/29/23	TOTALS:	6,429.72	-2,784.24
-----			

ISSUE DATE:	07/29/15	REBATABLE ARBITRAGE:	-2,784.24
COMP DATE:	07/29/23	NET INCOME:	6,429.72
BOND YIELD:	4.868719%	TAX INV YIELD:	3.411926%

\$30,710,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Refunding Bonds, Series 2015A  
 6/30/22 Rebate Liability

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.868719%)
06/30/22		-67,573.85	-71,179.16
-----			
07/29/23	TOTALS:	-67,573.85	-71,179.16
-----			

ISSUE DATE: 07/29/15      REBATABLE ARBITRAGE: -71,179.16  
 COMP DATE: 07/29/23  
 BOND YIELD: 4.868719%

\$30,710,000  
Reunion East Community Development District  
(Osceola County, Florida)  
Special Assessment Refunding Bonds, Series 2015A  
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.868719%)
07/29/22		-1,830.00	-1,920.18
07/29/23		-1,960.00	-1,960.00
-----			
07/29/23	TOTALS:	-3,790.00	-3,880.18
-----			

ISSUE DATE: 07/29/15      REBATABLE ARBITRAGE: -3,880.18  
COMP DATE: 07/29/23  
BOND YIELD: 4.868719%

the 1990s, the number of people in the UK who are employed in the public sector has increased by 1.5 million (1990–1999).

There is a growing emphasis on the importance of the public sector in the UK, and the need to ensure that it is able to deliver the services that are required by the population. This has led to a number of initiatives to improve the efficiency and effectiveness of the public sector, including the introduction of the Public Finance Review (PFR) in 1999, and the establishment of the Public Accounts Committee (PAC) in 2000. The PFR was a major initiative to improve the transparency and accountability of public sector spending, and the PAC was established to oversee the public sector's financial performance.

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# **REBATE REPORT**

**\$20,355,000**

**Reunion East Community Development District**

**(Osceola County, Florida)**

**Special Assessment Bonds, Series 2021**

**(Series 2021 Project)**

**Dated: August 18, 2021  
Delivered: August 18, 2021**

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**Rebate Report to the Computation Date  
August 18, 2024  
Reflecting Activity To  
August 31, 2023**



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**AMTEC**



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# AMTEC

American Municipal Tax-Exempt Compliance

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[www.amteccorp.com](http://www.amteccorp.com)

March 8, 2024

Reunion East Community Development District  
c/o Ms. Teresa Viscarra  
Government Management Services – CF, LLC  
6200 Lee Vista Boulevard  
Suite 300  
Orlando, FL 32822

Re: \$20,355,000 Reunion East Community Development District (Osceola County, Florida),  
Special Assessment Bonds, Series 2021 (Series 2021 Project)

Dear Ms. Viscarra:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Reunion East Community Development District (the “District”)

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

We have scheduled our next Report as of August 18, 2024. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo  
Senior Vice President

David G. Mancuso, CPA, MBA  
Vice President

## SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the August 18, 2024 Computation Date  
Reflecting Activity from August 18, 2021 through August 31, 2023

<b>Fund Description</b>	<b>Taxable Inv Yield</b>	<b>Net Income</b>	<b>Rebatable Arbitrage</b>
Acquisition & Construction Fund	0.825406%	103,155.47	(314,012.99)
Costs of Issuance Fund	0.005869%	0.14	(77.60)
Capitalized Interest Fund	0.006089%	1.74	(984.88)
Debt Service Reserve Fund	2.057519%	47,073.74	(26,944.21)
<b>Totals</b>	<b>1.013328%</b>	<b>\$150,231.09</b>	<b>\$(342,019.68)</b>
<b>Bond Yield</b>	<b>3.176670%</b>		
Rebate Computation Credits			(3,971.82)
<b>Net Rebatable Arbitrage</b>			<b>\$(345,991.50)</b>

**Based upon our computations, no rebate liability exists.**

# **SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS**

## **COMPUTATIONAL INFORMATION**

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from August 18, 2021, the date of the closing, to August 31, 2023, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of August 18, 2024.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between August 18, 2021 and August 31, 2023, the District made periodic payments into the Interest and Sinking Funds that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12<sup>th</sup> of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Interest and Sinking Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

## **DEFINITIONS**

### **6. Computation Date**

August 18, 2024.

### **7. Computation Period**

The period beginning on August 18, 2021, the date of the closing, and ending on August 31, 2023.

### **8. Bond Year**

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

## **9. Bond Yield**

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

## **10. Taxable Investment Yield**

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

## **11. Issue Price**

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

## **12. Rebatable Arbitrage**

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

## **13. Funds and Accounts**

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

<b>Fund/ Account</b>	<b>Account Number</b>
Revenue	268109000
Interest	268109001
Sinking Fund	268109002
Debt Service Reserve	268109003
Prepayment	268109004
Acquisition & Construction	268109005
Costs of Issuance	268109006

## **METHODOLOGY**

### **Bond Yield**

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

### **Investment Yield and Rebate Amount**

The methodology used to calculate the Rebatable Arbitrage, as of August 31, 2023, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to August 18, 2024. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on August 18, 2024, is the Rebatable Arbitrage.

**\$20,355,000**  
**Reunion East Community Development District**  
**(Osceola County, Florida)**  
**Special Assessment Bonds, Series 2021**  
**(Series 2021 Project)**  
**Delivered: August 18, 2021**

<b>Sources of Funds</b>
-------------------------

<b>Par Amount</b>	<b>\$20,355,000.00</b>
<b>Net Original Issue Premium</b>	<b><u>506,277.20</u></b>
<b>Totals</b>	<b>\$20,861,277.20</b>

<b>Uses of Funds</b>
----------------------

Acquisition & Construction Fund	\$18,918,874.25
Costs of Issuance Fund	278,225.00
Capitalized Interest Fund	140,922.95
Debt Service Reserve Fund	1,116,155.00
Underwriter's Discount	<u>407,100.00</u>
<b>Total</b>	<b>\$20,861,277.20</b>

## PROOF OF ARBITRAGE YIELD

\$20,355,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Bonds, Series 2021  
 (Series 2021 Project)

Date	Debt Service	Present Value to 08/18/2021 @ 3.1766700098%
11/01/2021	140,922.95	140,025.19
05/01/2022	772,481.25	755,559.28
11/01/2022	342,381.25	329,645.18
05/01/2023	777,381.25	736,761.59
11/01/2023	337,161.25	314,547.85
05/01/2024	782,161.25	718,292.82
11/01/2024	331,821.25	299,961.55
05/01/2025	786,821.25	700,154.08
11/01/2025	326,361.25	285,872.44
05/01/2026	791,361.25	682,345.98
11/01/2026	320,781.25	272,266.99
05/01/2027	800,781.25	669,046.14
11/01/2027	313,941.25	258,194.34
05/01/2028	808,941.25	654,894.69
11/01/2028	306,887.50	244,562.49
05/01/2029	811,887.50	636,887.40
11/01/2029	299,691.25	231,417.94
05/01/2030	819,691.25	623,059.35
11/01/2030	292,281.25	218,693.68
05/01/2031	10,012,281.25	7,374,362.39
11/01/2031	100,957.50	73,195.80
05/01/2032	655,957.50	468,143.99
11/01/2032	92,216.25	64,783.94
05/01/2033	662,216.25	457,947.72
11/01/2033	83,238.75	56,662.77
05/01/2034	673,238.75	451,125.61
11/01/2034	73,946.25	48,775.38
05/01/2035	683,946.25	444,081.49
11/01/2035	64,338.75	41,121.55
05/01/2036	694,338.75	436,842.03
11/01/2036	54,416.25	33,700.61
05/01/2037	704,416.25	429,432.28
11/01/2037	44,178.75	26,511.54
05/01/2038	714,178.75	421,875.75
11/01/2038	33,626.25	19,552.95
05/01/2039	723,626.25	414,194.44
11/01/2039	22,758.75	12,823.14
05/01/2040	732,758.75	406,408.97
11/01/2040	11,576.25	6,320.13
05/01/2041	746,576.25	401,225.71
27,748,526.70		20,861,277.20

Proceeds Summary

Delivery date	08/18/2021
Par Value	20,355,000.00
Premium (Discount)	506,277.20
Target for yield calculation	20,861,277.20



## PROOF OF ARBITRAGE YIELD

\$20,355,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Bonds, Series 2021  
 (Series 2021 Project)

Assumed Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity
TERM2051	05/01/2042	4.000%	3.330%	05/01/2031	100.000	3.3309801%
TERM2051	05/01/2043	4.000%	3.330%	05/01/2031	100.000	3.3309801%
TERM2051	05/01/2044	4.000%	3.330%	05/01/2031	100.000	3.3309801%
TERM2051	05/01/2045	4.000%	3.330%	05/01/2031	100.000	3.3309801%
TERM2051	05/01/2046	4.000%	3.330%	05/01/2031	100.000	3.3309801%
TERM2051	05/01/2047	4.000%	3.330%	05/01/2031	100.000	3.3309801%
TERM2051	05/01/2048	4.000%	3.330%	05/01/2031	100.000	3.3309801%
TERM2051	05/01/2049	4.000%	3.330%	05/01/2031	100.000	3.3309801%
TERM2051	05/01/2050	4.000%	3.330%	05/01/2031	100.000	3.3309801%
TERM2051	05/01/2051	4.000%	3.330%	05/01/2031	100.000	3.3309801%

Rejected Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity	Increase to Yield
TERM2051	05/01/2042	4.000%	3.330%			3.6196562%	0.2886762%
TERM2051	05/01/2043	4.000%	3.330%			3.6310464%	0.3000663%
TERM2051	05/01/2044	4.000%	3.330%			3.6413792%	0.3103992%
TERM2051	05/01/2045	4.000%	3.330%			3.6507889%	0.3198089%
TERM2051	05/01/2046	4.000%	3.330%			3.6593878%	0.3284078%
TERM2051	05/01/2047	4.000%	3.330%			3.6672709%	0.3362908%
TERM2051	05/01/2048	4.000%	3.330%			3.6745188%	0.3435388%
TERM2051	05/01/2049	4.000%	3.330%			3.6812008%	0.3502208%
TERM2051	05/01/2050	4.000%	3.330%			3.6873763%	0.3563962%
TERM2051	05/01/2051	4.000%	3.330%			3.6930967%	0.3621166%

## BOND DEBT SERVICE

\$20,355,000

Reunion East Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2021  
(Series 2021 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/18/2021					
11/01/2021			140,922.95	140,922.95	
05/01/2022	425,000	2.400%	347,481.25	772,481.25	913,404.20
11/01/2022			342,381.25	342,381.25	
05/01/2023	435,000	2.400%	342,381.25	777,381.25	1,119,762.50
11/01/2023			337,161.25	337,161.25	
05/01/2024	445,000	2.400%	337,161.25	782,161.25	1,119,322.50
11/01/2024			331,821.25	331,821.25	
05/01/2025	455,000	2.400%	331,821.25	786,821.25	1,118,642.50
11/01/2025			326,361.25	326,361.25	
05/01/2026	465,000	2.400%	326,361.25	791,361.25	1,117,722.50
11/01/2026			320,781.25	320,781.25	
05/01/2027	480,000	2.850%	320,781.25	800,781.25	1,121,562.50
11/01/2027			313,941.25	313,941.25	
05/01/2028	495,000	2.850%	313,941.25	808,941.25	1,122,882.50
11/01/2028			306,887.50	306,887.50	
05/01/2029	505,000	2.850%	306,887.50	811,887.50	1,118,775.00
11/01/2029			299,691.25	299,691.25	
05/01/2030	520,000	2.850%	299,691.25	819,691.25	1,119,382.50
11/01/2030			292,281.25	292,281.25	
05/01/2031	535,000	2.850%	292,281.25	827,281.25	1,119,562.50
11/01/2031			284,657.50	284,657.50	
05/01/2032	555,000	3.150%	284,657.50	839,657.50	1,124,315.00
11/01/2032			275,916.25	275,916.25	
05/01/2033	570,000	3.150%	275,916.25	845,916.25	1,121,832.50
11/01/2033			266,938.75	266,938.75	
05/01/2034	590,000	3.150%	266,938.75	856,938.75	1,123,877.50
11/01/2034			257,646.25	257,646.25	
05/01/2035	610,000	3.150%	257,646.25	867,646.25	1,125,292.50
11/01/2035			248,038.75	248,038.75	
05/01/2036	630,000	3.150%	248,038.75	878,038.75	1,126,077.50
11/01/2036			238,116.25	238,116.25	
05/01/2037	650,000	3.150%	238,116.25	888,116.25	1,126,232.50
11/01/2037			227,878.75	227,878.75	
05/01/2038	670,000	3.150%	227,878.75	897,878.75	1,125,757.50
11/01/2038			217,326.25	217,326.25	
05/01/2039	690,000	3.150%	217,326.25	907,326.25	1,124,652.50
11/01/2039			206,458.75	206,458.75	
05/01/2040	710,000	3.150%	206,458.75	916,458.75	1,122,917.50
11/01/2040			195,276.25	195,276.25	
05/01/2041	735,000	3.150%	195,276.25	930,276.25	1,125,552.50
11/01/2041			183,700.00	183,700.00	
05/01/2042	760,000	4.000%	183,700.00	943,700.00	1,127,400.00
11/01/2042			168,500.00	168,500.00	
05/01/2043	795,000	4.000%	168,500.00	963,500.00	1,132,000.00
11/01/2043			152,600.00	152,600.00	
05/01/2044	825,000	4.000%	152,600.00	977,600.00	1,130,200.00
11/01/2044			136,100.00	136,100.00	
05/01/2045	860,000	4.000%	136,100.00	996,100.00	1,132,200.00
11/01/2045			118,900.00	118,900.00	
05/01/2046	895,000	4.000%	118,900.00	1,013,900.00	1,132,800.00
11/01/2046			101,000.00	101,000.00	
05/01/2047	930,000	4.000%	101,000.00	1,031,000.00	1,132,000.00
11/01/2047			82,400.00	82,400.00	
05/01/2048	970,000	4.000%	82,400.00	1,052,400.00	1,134,800.00
11/01/2048			63,000.00	63,000.00	
05/01/2049	1,010,000	4.000%	63,000.00	1,073,000.00	1,136,000.00

## BOND DEBT SERVICE

\$20,355,000

Reunion East Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2021  
(Series 2021 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2049			42,800.00	42,800.00	
05/01/2050	1,050,000	4.000%	42,800.00	1,092,800.00	1,135,600.00
11/01/2050			21,800.00	21,800.00	
05/01/2051	1,090,000	4.000%	21,800.00	1,111,800.00	1,133,600.00
	20,355,000		13,209,126.70	33,564,126.70	33,564,126.70

\$20,355,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Bonds, Series 2021  
 (Series 2021 Project)  
 Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.176670%)
08/18/21	Beg Bal	-18,918,874.25	-20,794,972.26
09/15/21		10,135,184.34	11,113,942.11
10/21/21		2,561.86	2,800.42
03/22/22		3,500.00	3,775.67
03/22/22		3,011.50	3,248.70
11/23/22		430.00	454.18
11/29/22		8,272,641.86	8,733,321.28
02/03/23		537.50	564.26
08/31/23	MMkt Bal	601,645.22	620,257.32
08/31/23	MMkt Acc	2,517.44	2,595.32
-----			
08/18/24	TOTALS:	103,155.47	-314,012.99
-----			

ISSUE DATE:	08/18/21	REBATABLE ARBITRAGE:	-314,012.99
COMP DATE:	08/18/24	NET INCOME:	103,155.47
BOND YIELD:	3.176670%	TAX INV YIELD:	0.825406%

\$20,355,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Bonds, Series 2021  
 (Series 2021 Project)  
 Costs of Issuance Fund

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.176670%)
08/18/21	Beg Bal	-278,225.00	-305,815.30
08/18/21		1,750.00	1,923.54
08/18/21		6,000.00	6,594.99
08/18/21		55,000.00	60,454.10
08/18/21		73,000.00	80,239.08
08/18/21		27,500.00	30,227.05
08/18/21		56,500.00	62,102.85
08/27/21		5,975.00	6,562.34
08/31/21		50,000.00	54,900.56
10/20/21		2,500.14	2,733.19
-----			
08/18/24	TOTALS:	0.14	-77.60
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ISSUE DATE:	08/18/21	REBATABLE ARBITRAGE:	-77.60
COMP DATE:	08/18/24	NET INCOME:	0.14
BOND YIELD:	3.176670%	TAX INV YIELD:	0.005869%

\$20,355,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Bonds, Series 2021  
 (Series 2021 Project)  
 Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.176670%)
08/18/21	Beg Bal	-140,922.95	-154,897.63
09/02/21		0.33	0.36
10/04/21		0.69	0.76
11/01/21		140,922.96	153,910.86
11/02/21		-0.01	-0.01
11/02/21		0.72	0.79
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08/18/24	TOTALS:	1.74	-984.88
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ISSUE DATE:	08/18/21	REBATABLE ARBITRAGE:	-984.88
COMP DATE:	08/18/24	NET INCOME:	1.74
BOND YIELD:	3.176670%	TAX INV YIELD:	0.006089%



\$20,355,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Bonds, Series 2021  
 (Series 2021 Project)  
 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.176670%)
08/18/21	Beg Bal	-1,116,155.00	-1,226,838.97
09/02/21		2.65	2.91
10/04/21		5.49	6.01
11/02/21		5.67	6.19
12/02/21		5.49	5.98
12/30/21		3.93	4.27
01/04/22		5.67	6.16
02/02/22		5.67	6.14
03/02/22		5.19	5.61
04/04/22		5.67	6.11
05/03/22		5.49	5.90
06/02/22		274.81	294.64
07/05/22		608.29	650.31
08/02/22		1,045.78	1,115.38
09/02/22		1,604.02	1,706.29
10/04/22		1,820.88	1,931.56
11/02/22		2,425.31	2,566.43
12/02/22		2,986.36	3,151.83
12/22/22		1.37	1.44
01/04/23		3,400.17	3,578.53
02/02/23		3,609.25	3,789.28
03/02/23		3,453.83	3,616.60
04/04/23		3,935.95	4,109.91
05/02/23		4,022.47	4,189.97
06/02/23		4,375.63	4,545.88
07/05/23		4,292.44	4,446.59
08/02/23		4,495.38	4,645.82
08/31/23	MMkt Bal	1,116,155.00	1,150,683.64
08/31/23	MMkt Acc	4,670.88	4,815.38
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08/18/24	TOTALS:	47,073.74	-26,944.21
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ISSUE DATE:	08/18/21	REBATABLE ARBITRAGE:	-26,944.21
COMP DATE:	08/18/24	NET INCOME:	47,073.74
BOND YIELD:	3.176670%	TAX INV YIELD:	2.057519%

\$20,355,000  
 Reunion East Community Development District  
 (Osceola County, Florida)  
 Special Assessment Bonds, Series 2021  
 (Series 2021 Project)  
 Rebate Computation Credits

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.176670%)
08/18/22		-1,830.00	-1,949.07
08/18/23		-1,960.00	-2,022.76
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08/18/24	TOTALS:	-3,790.00	-3,971.82
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ISSUE DATE: 08/18/21    REBATABLE ARBITRAGE: -3,971.82  
 COMP DATE: 08/18/24  
 BOND YIELD: 3.176670%