

*Reunion East Community
Development District*

Agenda

July 10, 2025

AGENDA

Reunion East

Community Development District

219 E. Livingston Street, Orlando FL, 32801

Phone: 407-841-5524 – Fax: 407-839-1526

July 3, 2025

Board of Supervisors
Reunion East Community
Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Reunion East Community Development District will be held **Thursday, July 10, 2025 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 June 12, 2025 Board of Supervisors Meeting
4. Review of Proposed Parking Rules and Parking Maps
5. Review of Proposed Fiscal Year 2026 Budget
6. Review and Acceptance of Fiscal Year 2024 Audit Report
7. Consideration of Proposal for Amenity Management Services – Electronic Mail and Facility Rental Management
8. Consideration of Fausnight Proposal for Centerline Striping on Excitement Drive
9. Consideration of Revised Fiscal Year 2025 Meeting Schedule
10. 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
 - E. Security Report
11. Other Business
12. Supervisor's Requests
 - A. Discussion of Future Treeline Care and Potential New Tree Planting Policy
13. Next Meeting Date: August 14, 2025
14. 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, **June 12, 2025** 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
Trudy Hobbs
John Dryburgh *by Zoom*
June Wispelwey
Diane Davis

Chairman
Vice Chairperson
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Tricia Adams
Kristen Trucco
James Curley
Alan Scheerer
Garrett Huegel
Pete Whitman
Victor Vargas
James Salvador
Casey Francis
Charles Davis
Residents

District Manager
District Counsel
District Engineer
Field Manager
Yellowstone Landscape
Yellowstone Landscape
Reunion Security
Floralawn
Floralawn
Florida Commercial Care

The following is a summary of the discussions and actions taken at the June 12, 2025 Reunion East Community Development District Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 1:53 p.m. and called the roll. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams opened the public comment period. Mr. John De Groot of 7776 Somersworth Drive, Reunion Village, recalled discussion about having alternative spots for the mailboxes and proposed having two different sets of mailboxes; one on Marlowe Place and the other on Greenfield Loop and Somersworth Drive, where they could not fit a home on the corner because of the water retention area. It would be easier for homeowners to walk to their mailbox, as it was close to all of the homes and easier to park and turn around. Either way, the Post Office had to approve the suggestions, but it would save money, as they would just need to install pads. Mr. Scheerer recalled that they were not allowed to put anything on utility easements. Ms. Adams indicated that the Board directed the District Engineer to explore the feasibility. Mr. De Groot pointed out that the mailboxes would not be in the way of powerlines and would be on a side street. He also suggested that Security check if the umbrellas at the Seven Eagles pool were closed, so they did not have to continually replace them.

Mr. Steven Goldstein, a former Board Member, appreciated that the Board was looking into two Boards merging, but did not think that most people on the east side would want to merge, as the east side would assume more liability if they merged with the west side. Furthermore, residents on the east side purchased their homes on the east side because the west side was not developed and suggested having a joint meeting every third month. Mr. Graham Staley, of 1113 Grand Traverse Parkway, Chairman of the Reunion West CDD, pointed out that merging was all about a better use of scale and not about shifting debt responsibilities from the west to the east, which was discussed at length during the Reunion West meeting. He asserted there was no special benefit for Reunion West CDD if there is a merger. There being no further comments, Ms. Adams closed the public comment period.

THIRD ORDER OF BUSINESS

**Approval of the Minutes of the April 10,
2025 Board of Supervisors Meeting**

Ms. Adams presented the minutes of the April 10, 2025 meeting, which were reviewed by District Counsel and the District Manager and were included in the agenda package. Non-substantive corrections were received from Ms. Davis and Mr. Greenstein.

On MOTION by Ms. Hobbs seconded by Mr. Greenstein with all in favor the Minutes of the April 10, 2025 Board of Supervisors Meeting were approved as amended.

FOURTH ORDER OF BUSINESS

**Review and Ranking of Joint Proposals for
Landscape and Irrigation Services**

- A. Continuum/Weber Environmental**
- B. Creative North**
- C. Duval Landscape Maintenance**
- D. FloraLawn**
- E. Florida Commercial Care**
- F. Helping Hand Lawn Care**
- G. OmegaScapes**
- H. Prince & Sons**
- I. United Land Services**
- J. Yellowstone Landscape**

On MOTION by Ms. Davis seconded by Ms. Wispelwey with all in favor accepting the ranking of the Landscape Review Committee to rank Yellowstone Landscape as the number one ranked firm was approved.

Ms. Wispelwey thanked the Landscape Review Committee for all of their hard work.

FOURTH ORDER OF BUSINESS

**Review of Current Parking Rules and
Parking Maps**

This item was discussed later in the meeting.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2025-06
Setting a Public Hearing to Amend and
Restate the Parking Rules**

This item was discussed later in the meeting.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2025-07
Approving the Proposed Fiscal Year 2026
Budget and Setting a Public Hearing**

Ms. Adams presented Resolution 2025-07 approving the proposed budget for Fiscal Year (FY) 2026 and setting the public hearing for August 14, 2025 at 1:00 p.m. at this location, which was included in the agenda package. Approval of this resolution approved the proposed budget, which commenced on October 1, 2025 and ended on September 30, 2026 and set the assessment cap for next FY. The Board had the ability to reduce the assessment cap, but not increase it, beyond what was approved in the Proposed Budget. Approval of the Resolution also set the public hearing, which three Board Members confirmed that they would attend and allowed for transmittal of the proposed budget to Osceola County, posting it on the District's website and publishing the legal notice in a newspaper of general circulation in Osceola County. There would be an increase of 15% in assessments. Ms. Adams advised there was no assessment increase since 2020; however, between 2020 and 2025, there were inflationary indexes of up to 9% per year. All of those costs were offset by recognizing some of the surplus funds that were built up in the General Fund. Last year, the budget was subsidized by \$1,079,183, by recognizing surplus cash and were projecting even more this year, to pay for the increased expenses. The expense increases were primarily due to materials and labor, but assessments were not increased to match increased expenses. Therefore, what they were proposing this year, is that the Board consider balancing the budget and increasing assessments to match the current expenses, including the transfer out to the Repair and Maintenance (R&M) Fund, in accordance with the Reserve Study. The following was highlighted:

- Under "*Revenues*", there was "*Interest*" of \$36,000 and "*Rental Income*" of \$6,000.
- "*Administrative Expenses*," were the costs to operate the District, in accordance with Florida Statutes and the Trust Indenture. "*Attorney*," increased to \$100,000, based on the current assigned projects and workload and there were minor adjustments for "*Assessment Administration*", as there was a 3% increase from \$7,875 to \$8,111. There were also 3% increases for "*Information Technology*" and "*Website Maintenance*." "*Insurance*" was for Public Officials Liability Insurance and General Liability and was based on an estimate from the insurance company. It was expected to increase to \$20,571. Overall, the adopted amount was \$234,912, the CDD was projected to spend \$240,511 and it would increase in 2026 to \$262,653, based on spending.

- Under “*Maintenance – Shared Expenses*,” there was an Amenity Reciprocity Agreement with the Reunion West CDD. Shared expenses increased from \$1,962,569 to \$2,105,065. These were anticipated increases in the expenses to maintain the District’s amenities, roadways, stormwater system, entrance gates and streetlights. “*Landscape Maintenance*” had an estimated number, due to the RFP being issued. By the time that the budget was adopted, there would be an exact number, which would be slightly less than what was proposed, because they did not have a turnover date for the remaining Reunion Village common areas. Based on new development, there was an increase in streetlights.
- There would be a transfer out to the R&M Fund of \$400,000. Although it was less than the current FY, it was in accordance with the Reserve Study.
- For “*Shared Costs*,” Reunion East was sharing 57% and Reunion West shared 43%, based on platted lots and the Interlocal Agreement.
- A gross per unit assessment comparison chart was included. Reunion East had commercial property at Reunion Village, multi-family and single-family. This CDD historically used the assessment methodology for debt and applied it to maintenance. This year there would be a correction, as some Spectrum condos had been incorrectly assessed and were being moved to multi-family commensurate with the debt assessment methodology and other similar products throughout Reunion East CDD. For FY 2026, there was a per unit expense in the number of units and the Equivalent Assessment Units (EAU). For commercial properties, the total EAU was 751.39 and the gross per unit assessment was \$557.23 per unit, \$835.84 per unit for multi-family and \$1,114.46 for the single-family.

Ms. Wispelwey questioned their record of spending less than what was budgeted. Ms. Adams felt that the Board budgeted conservatively and did a great job controlling expenses. However, they did not want to budget so close to the bone to where they did not have funding to operate the District. Ms. Wispelwey pointed out that it was not a small increase and would generate a great deal of discussion. Therefore, they needed to take a closer look at the budget. Ms. Adams noted the significant increased expenses would be with the electric streetlights and landscape services. Pool and fountain maintenance had the largest increase, because of pool chemicals. Mr. Greenstein felt that they needed to remind themselves, that they had the next two months to scrub

the budget and make adjustments. In the past, they transferred \$900,000 in the R&M Fund and this year, they could only transfer in \$400,000. Ms. Wispelwey noted many cases where they had increases that they should not have increased, such as roads and sidewalks. Typically, they underspent their budget and there may be some areas where they would underspend again. She wanted people to understand that the Board reviewed this budget and had not increased it in five years, but many costs were increasing. Ms. Adams wanted the Board to consider, when there was an assessment increase, a mailed notice was required. GMS recommended that the Board consider that the increase would last for a three-to-five-year interval, because of the expense of the mailed notice. However, the Board could reduce the proposed assessment this year and look at another assessment increase next year. That was a policy decision that was up to the Board.

Ms. Wispelwey questioned the action taken by the Reunion West CDD. Mr. Greenstein indicated that they recognized an established need to increase assessments in order to build reserves and suggested that the Board take a similar approach, by having a smaller increase this year and get people in the mindset that it would increase after a year and absorb the cost, as the cost of doing business. Ms. Adams pointed out that the Board could decrease the reserve transfer out or the money could stay in the General Fund. Mr. Greenstein suggested specifically addressing this issue as pay as you go at the next meeting, versus the five-year plan approach, as the CDD lived off of conservative budgeting for five years and using surplus funds to keep assessments level and reducing the increase down to a more palatable amount. Ms. Adams pointed out that the Board was setting the cap and could decrease this amount at the public hearing but not increase it. In addition, they should look at the overall value for the assessments. Ms. Wispelwey felt that this was a large increase. Mr. Greenstein did not want to sit there for hours scrubbing the budget, as they could adjust it between now and August.

- There was a detailed narrative that was updated each year in accordance with the Proposed Budget and offered an explanation of what comprised the different line items. There are pages for the “*Replacement & Maintenance Fund*,” showing the transfer in, as well as a spending plan, based on the Project List that the Board previously reviewed.
- The remaining pages were for each Debt Service Fund. The interest and principal payments due in November and May 1, were based on the Amortization Schedules.

On MOTION by Ms. Hobbs seconded by Ms. Davis with all in favor Resolution 2025-07 Approving the Proposed Fiscal Year 2026 Budget and Setting a Public Hearing for August 14, 2025 at 1:00 p.m. at this location was adopted.

- **Review of Current Parking Rules and Parking Maps (*Item 5*)**
- **Consideration of Resolution 2025-06 Setting a Public Hearing to Amend and Restate the Parking Rules**

Ms. Adams presented a copy of the current Parking Rules and parking maps, which were included in the agenda package. Ms. Davis voiced concerns with safety in two locations but appreciated the maps. In order to have consistency with other roads with similar traffic volume and patterns, the roads that come in from the main boulevard, there were never cars parked along there. There were also no Parking Rules from Gathering Drive to the S-curve on Excitement Drive. It may be advantageous to not have parking on those sides, but there were other options to consider such an unloading zone, to have more safety around speed tables. In addition, there were parking spaces on one side of Excitement Drive coming off of Euston Drive, all the way to Old Lake Wilson Road, but people were still parking on the opposite side. There needed to be some consistency of safety in use of the roads, especially on main thoroughfares, as the east side did not have the consistency on multiple spaces. Mr. Adams recalled discussion at the last meeting regarding revising the parking maps, but the Board wanted additional time to review Excitement Drive, to get a feel for the issues that were impacted by parking. Ms. Wispelwey pointed out that there should be no parking by the speed bump on Excitement Drive. Ms. Adams indicated that it was discussed by the Board, but a rule hearing was never set. Mr. Greenstein recalled that there were supposed to be hash marks where the no parking started and because it was subject to tow, they must go through the rulemaking process. At the last meeting, the Board discussed looking at these areas and coming up with a comprehensive list of what they wanted to do and schedule the public hearing. Ms. Davis requested a map with colors.

Mr. Greenstein pointed out that there were no houses on Reunion Boulevard, but the issue was on the other side. In addition, Gathering Drive was wide in places, but it narrowed in places, due to the location of the storm sewers. However, the developer decided to carve out parking spaces, to get cars away from the flow of traffic, because there were no houses on the golf course side. He assumed that Ms. Davis wanted no parking on the other side of the street. Ms. Davis wanted no parking on similar streets such as Excitement Drive, where there was parking on one

side but not the other. Mr. Greenstein voiced concern with having to come up with locations that take away parking, especially on Excitement Drive from Gathering Drive to Radiant Street. Ms. Wispelwey traveled on Excitement Drive when she was going to the grocery store and agreed with Ms. Davis, as people were parking their cars in front of their house. It was similar to what was occurring on Gathering Drive between Excitement Drive and Sparkling Court. If someone on Excitement Drive had four cars, there was no parking in the back. Ms. Davis was concerned that parking was limited. Mr. Greenstein pointed out whether they were making one change or 15 changes, there must be a public hearing. Ms. Adams confirmed that the public hearing would be in August and at that time, the Board could prohibit parking around all speed bumps. In the meantime, Ms. Davis would coordinate either with Mr. Curley or Mr. Scheerer and provide revised parking maps at next month's meeting. Ms. Adams would verify with Mr. Vargas' team on anything that needed to be updated and request that Mr. Curley bring back maps for the last phases of Reunion Village, although it would not be enforced until all signs were installed.

<p>On MOTION by Ms. Hobbs seconded by Mr. Greenstein with all in favor Resolution 2025-06 Setting a Public Hearing for August 14, 2025 at 11:00 a.m. at this location to Amend and Restate the Parking Rules was adopted.</p>

EIGHTH ORDER OF BUSINESS

Consideration of Proposal from United Fire Protection for Seven Eagles

Mr. Scheerer presented a proposal from United Fire for Seven Eagles, which was included in the agenda package. It was to perform multiple inspections as required. There were two or three components, one of which was fire alarm testing and monitoring, as they were required to have annual inspections, at a cost of \$400. The monitoring cost, to notify emergency services was \$450 annually. Four inspections were required for the fire sprinkler systems. The annual one was scheduled in June and September, December and March for the semiannual at a cost of \$1,450 annually. Two backflows were associated with Seven Eagles, one for the potable water system and the other for the fire sprinkler system, which was \$100 annually. Lastly, there were the annual inspections for the five extinguishers. The total cost of the proposal was \$2,600 annually. This was the company that provided all of the alarm monitoring and inspections for the Stables and all of the backflow inspections. Ms. Adams confirmed that this expenditure was included in the budget

and was an administrative matter. Mr. Scheerer indicated that the vendor was currently doing the inspections, but they needed a formalized agreement.

On MOTION by Mr. Greenstein seconded by Ms. Wispelwey with all in favor Proposal from United Fire for Seven Eagles in the amount of \$2,600 annually was approved.

NINTH ORDER OF BUSINESS

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

Mr. Scheerer presented a Presentative Maintenance Agreement with Fitness Services of Florida, which was included in the agenda package. They currently maintained all of the equipment and this was for the renewal. The price of \$7,800 annually, included all of the equipment and two site visits monthly. The equipment list was updated to include six new treadmills, abductor and leg press and the removal of one recumbent and upright bike. Ms. Adams indicated that staff recommended approval, since this was a popular Fitness Center.

On MOTION by Ms. Hobbs seconded by Ms. Davis with all in favor the Preventative Maintenance Agreement renewal with Fitness Services of Florida in the amount of \$7,800 per year was approved.

EIGHTH ORDER OF BUSINESS

**Consideration of Proposals for Dog Waste
Stations**

- A. ProPet Distributors (DOGIPOT)**
- B. Yellowstone Landscape**

Mr. Scheerer presented proposals from ProPet Distributors (ProPet) and Yellowstone Landscape (Yellowstone) for dog waste stations, which was included in the agenda package. ProPet provided a cost of \$463.50 for their popular pet waste station, DOGIPOT. Yellowstone provided a cost of \$100 per month, which included getting rid of the waste, providing the bags and servicing each station. No stations were identified at this time, but it was discussed. There was one dog park in the east and some pet bags in Patriots Landing, which was supposedly maintained by the HOA, but there were no trash cans in this location. A Resident pointed out that people were putting their bags in the trash at the mailbox kiosk. Ms. Adams indicated that this expenditure was not budgeted, but they could include a certain amount of dog stations if the Board chose to do so.

The maintenance that was proposed, was for once-a-week service. Ms. Wispelwey lived at the end of a street where many people walked their dogs and there were no issues. Mr. Dryburgh felt that there needed to be a mechanism for people to have bags for dogs, but the Board was overly thinking it. Mr. Greenstein asked if this was the responsibility of the Master Association. Mr. Dryburgh indicated in involved everyone, not just the CDD. Mr. Greenstein recommended tabling this matter, as they did not have a major problem. Mr. Dryburgh agreed.

- **Field Manager Updates** (*Item 12C*)

Mr. Scheerer reported that the Heritage Crossing Pool A and B decks were painted. He did a walk through on Monday and they did a good job; however, there were some punchlist items that they were supposed to be working on today. Once completed, the contractor would be paid. There was an emergency AC repair at the main guardhouse. Franks Air responded quickly and installed a brand-new unit and the AC was now up and running. They were asked to add lock boxes to the thermostat area.

TWELFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco recalled that the Board was okay with the alternate route for the cell tower, which was proposed by Rowstar, but wanted it listed as a secondary route in the event that the initial route became unusable. She added that the Board previously wanted 24-hour notice and someone to be out there before and after usage in order to confirm any damage because they were going to be going over sod. Rowstar said when the tower was being built and when the new equipment was being added, they did not think it would be an issue and would provide 24-hour notice but felt it would not be practical for them to be able to give 24-hour notice every time after construction, for example when a regular sized pickup truck goes to the tower site to do routine maintenance. She had not responded to Rowstar, as they had not had a Board meeting since she received Rowstar's response. If it was the case that the Board wanted to proceed, she felt that staff needed to be extra diligent with overseeing that area and photographing any damage, if Rowstar proceeded with the alternative route. Ms. Davis questioned how often they anticipate a truck going over there. Ms. Trucco would obtain a schedule. Mr. Greenstein pointed out that the overall agreements put liability on them. Ms. Trucco confirmed that there was indemnification language

in the agreement. Mr. Greenstein recommended that CDD staff do their own periodic review and keep anyone from accessing the area.

i. Update on Eminent Domain Matter

Ms. Trucco reported since the last Board meeting there was a meeting with the eminent domain counsel, which Ms. Carpenter attended. There was a discussion about potential eminent domain parcels that would be impacted by the expansion of I-4. During their review, they noticed that many of the parcels named in the initial notice from FDOT appeared to implicate the CDD because they fall within the boundary of the CDD but the CDD was not actually the owner. One such piece was time sensitive, for a parcel against I-4, which the CDD was put on notice about because it falls within the CDD's boundary. A notice of establishment of the CDD was reported which showed on the title work last week. However, the CDD did not have an ownership interest in that parcel. Nonetheless, they checked with the District Engineer to find out if the CDD had any infrastructure underneath the parcel that the CDD needed an access easement over, but they confirmed by looking at the plans, that there was no CDD infrastructure under it, so the CDD had no objection to it. Ms. Carpenter also asked FDOT to provide a map for the other parcels, which they agreed to do. At this time, they were waiting for the map and would keep the Board updated on how that progressed.

Mr. Greenstein asked if she had any contact regarding access to the guardhouse for the ownership of roadway at Reunion Village. Ms. Trucco confirmed she had not heard anything further. The CDD did not own the piece of roadway tract under the guardhouse. She spoke with counsel for Kingwood, who believed that they had an interest in that guardhouse, because of a recorded declaration. He felt that the developer and his client needed to talk. She had not taken any other action at this point in time but this would be discussed under an agenda item on a future agenda. Mr. Greenstein was hoping that they would see the light and make a move, because everything having to do with the access gates over the bridge, was in place except for the power, but questioned whether there was any connection between any relationship between guardhouse internet access and those gates. Mr. Scheerer confirmed that the new gates would have internet access. Mr. Greenstein questioned why it was not completed, as he wanted to have control over them, in order for this location to operate the same way as the other locations. Mr. Scheerer stated

they were waiting on the utility to provide the meters. Mr. Greenstein wanted this matter to be resolved.

B. Engineer

There being no comments, the next item followed.

C. Field Manager Updates

This item was discussed.

D. District Manager's Report

i. Approval of Check Register

Ms. Adams presented the Check Registers from April 1, 2025 through April 30, 2025 in the amount of \$499,818.29 and May 1, 2025 through May 31, 2025 in the amount of \$275,620.25, which were included in the agenda package, along with a detailed check run.

On MOTION by Mr. Greenstein seconded by Ms. Hobbs with all in favor the April and May Check Registers were approved.
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ii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through March 31, 2025, which were included in the agenda package. They were for informational purposes.

iii. Presentation of Number of Registered Voters - 835

Ms. Adams stated that the District was required annually to present each year on the record, the number of registered voters to the Board. A letter was provided by the Osceola County Supervisor of Elections, confirming as of April 15, 2025, the Reunion West CDD had 835 registered voters. No Board action was required. Ms. Wispelwey asked if this number increased or decreased. Ms. Adams reported in 2024, there were 709 registered voters, whereas in 2025 there were 835 registered voters, for an increase of 124.

E. Security Report

Ms. Adams provided under separate cover, the January Security Reports from Reunion Security and the Reunion West POA. Mr. Victor Vargas, Director of Reunion Security, reported

an issue with many teenagers on the property that were causing graffiti damage at The Terraces bathroom. Ms. Wispelwey questioned one incident that involved a shooting across the street, where Reunion was mentioned in the report. Ms. Adams explained that it occurred post a prom that was held at Reunion. Mr. Vargas pointed out that some guests from the prom went to a party across the street when the shooting occurred.

TENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Supervisor's Requests

A. Discussion of Heritage Crossing – Member Usage Proposal

**Mr. Dryburgh left the meeting at this time.*

Ms. Adams received a request from Ms. Davis to add a discussion of Heritage Crossing member usage proposal. Ms. Davis was on the website and noticed that the hours for Heritage Crossing were incorrect. Ms. Adams confirmed that the website was updated as well as the Facebook pages. Ms. Davis wanted to see what they could do to increase the membership and was thinking about encouraging people to sign up by facilitating activity. Ms. Adams felt that they were getting there. Mr. Scheerer reported that he received a call from Banquet Services, asking if the CDD would be interested in 200 chairs. Staff had no objection, as long as there was no objection from the Board. Ms. Adams pointed out that next month, there would be a proposal for rental management services. Mr. Scheerer planned to clean the chairs, as they had cloth backs. Ms. Davis liked what Mr. Scheerer did with the small space, as it was well organized and asked if there could be a 30 x30 or 30x40 space for a gym area with a mirror and brand-new equipment or stretch area, so people can work out and have some connectedness. Mr. Greenstein thought many times about having a Fitness Center on the other side of the wall but recalled they ran into Health Code issues. Once they had an agreement with the management company to market that facility, they may provide some ideas. In his opinion, this building had far more utility value than the debt that was encumbered, as well as the Stables, which was why they were looking into a leasing opinion, in order to cover expenses.

FIFTEENTH ORDER OF BUSINESS

Next Meeting Date: July 10, 2025

The next meeting was scheduled for July 10, 2025.

SIXTEENTH ORDER OF BUSINESS

Adjournment

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

Chairman/Vice Chairman

SECTION 4

Speed humps have been installed throughout the community as traffic-calming measures to enhance roadway safety for residents and pedestrians. Speed humps are marked with standard warning striping and are positioned in accordance with applicable traffic engineering guidelines. To ensure visibility, emergency access, and the effectiveness of traffic calming features, parking is strictly prohibited within 20 feet of any speed hump in either direction. Vehicles found in violation are subject to towing.

No vehicle, trailer, or object shall obstruct or impede visibility or access to speed humps, warning signage, or painted roadway markings. Obstructing vehicles and trailers are subject to towing.

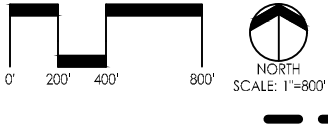
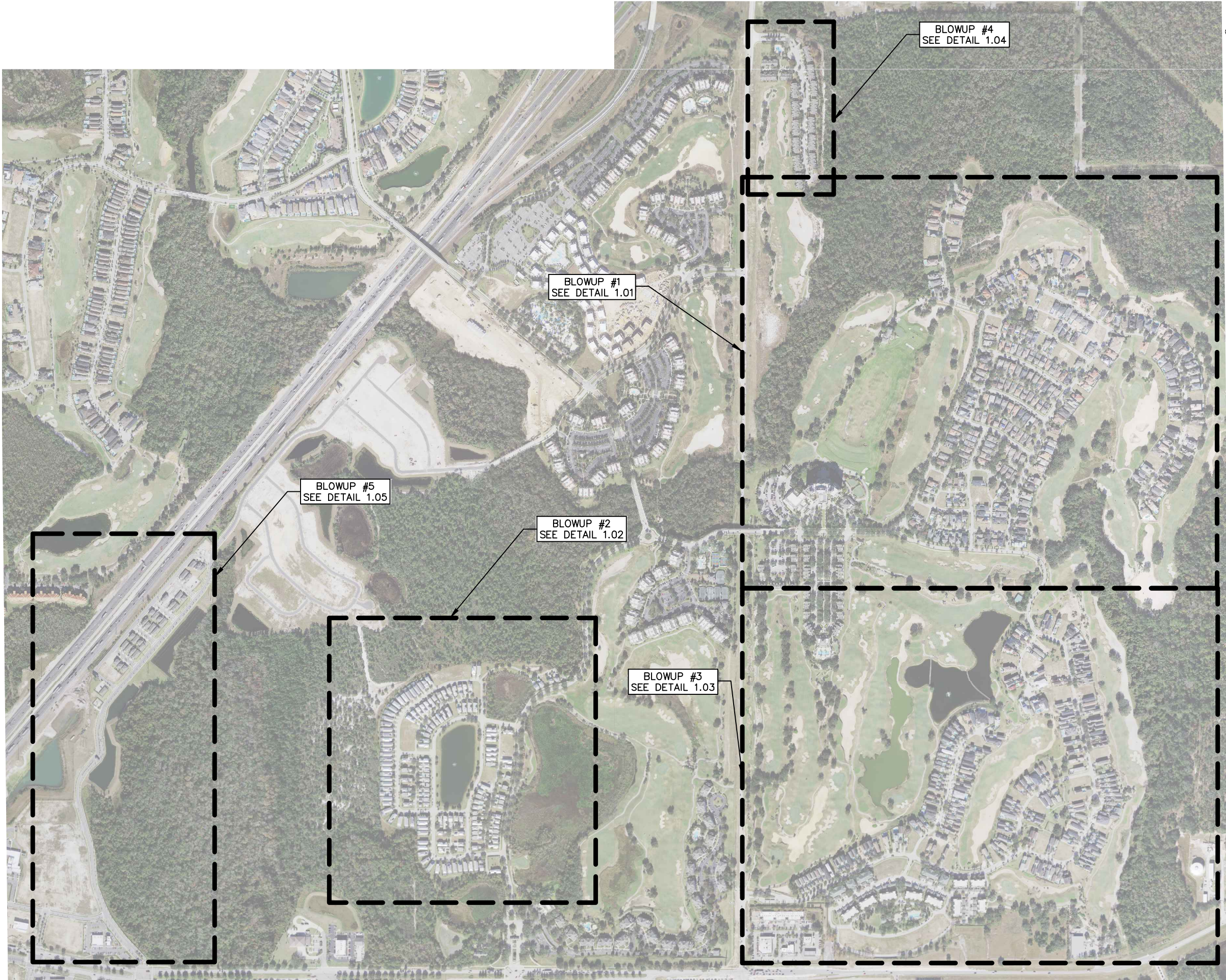
The first part of the paper discusses the importance of understanding the local context in which a project is implemented. This includes a thorough analysis of the social, economic, and cultural factors that may influence the success or failure of the intervention. It is essential to engage with the community from the outset, ensuring that their voices are heard and their needs are addressed. This participatory approach not only fosters a sense of ownership and commitment among the community members but also allows for the identification of potential challenges and the development of strategies to mitigate them.

The second part of the paper explores the role of leadership in driving change. Effective leaders are those who are able to inspire and motivate others, to set a clear vision, and to create a supportive environment for innovation and growth. They are also skilled in building strong relationships and in fostering a sense of collective responsibility. Leadership is not a static role; it evolves over time and is shaped by the needs and circumstances of the community. Therefore, it is important to invest in leadership development and to provide ongoing support and training for leaders at all levels.

The third part of the paper examines the importance of monitoring and evaluation in assessing the impact of the intervention. This involves the collection and analysis of data to measure progress, identify areas for improvement, and demonstrate the value of the project. Monitoring and evaluation should be an integral part of the project cycle, from the initial planning stage to the final evaluation. It should be a transparent and accountable process that involves the community and other stakeholders. The data generated should be used to inform decision-making and to ensure that the project remains relevant and effective.

In conclusion, the paper emphasizes the need for a holistic and sustainable approach to development. This requires a commitment to long-term planning, to community participation, and to continuous learning and improvement. By focusing on these key areas, we can create a more equitable and prosperous future for all.

Z:\PROJECTS\1003.001 Street Parking Maps\Plans\REUNION EAST NO PARKING_JRC.dwg Plotted By:James R. Curley Plotted:June 30, 2025, 3:32:48 PM



BOYD CIVIL

ENGINEERING

6816 Hanging Moss Road
Orlando, Florida 32807
Office: (407)994-2493
Certificate of Auth. 29791

Civil Engineer
STEVEN N. BOYD, P.E.
License No. 43225

Rev.	Date	Description	Chk By.

REUNION EAST CDD
REUNION CDD
OSCEOLA COUNTY, FLORIDA

AREAS OF NO PARKING OVERALL

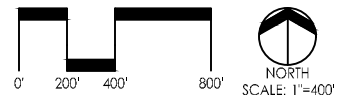
Date: 6/30/2025
Scale: AS SHOWN
Project No.: 1003.001
Drawn By: CDB
Designed By: CDB
Checked By: SNB

SHEET NO.
1.00



LEGEND

 AREAS OF NO PARKING



Civil Engineer
STEVEN N. BOYD, P.E.

REUNION EAST CDD

Date:	3/27/2024
Scale:	AS SHOWN
Project No.:	1003.001
Drawn By:	CDB
Designed By:	CDB
Checked By:	SNB

License No. 43225

NO PARKING DETAIL 1 OF 5

SHEET NO.
1.01

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

Z:\PROJECTS\1003.001 Street Parking Maps\Plans\REUNION EAST NO PARKING_JRC.dwg Plotted By:James R. Curley Plotted:June 30, 2025, 3:33:02 PM



LEGEND

— AREAS OF NO PARKING

0' 175' 350' 700'

NORTH

SCALE: 1"=350'

BOYD CIVIL
ENGINEERING

6816 Hanging Moss Road
Orlando, Florida 32807
Office: (407)994-2693
Certificate of Auth. 29791

Civil Engineer
STEVEN N. BOYD, P.E.

License No. 43225

Rev.	Date	Description	Chk. By.

REUNION EAST CDD
REUNION CDD
OSCEOLA COUNTY, FLORIDA

NO PARKING DETAIL 3 OF 5

Date: 3/27/2024

Scale: AS SHOWN

Project No.: 1003.001

Drawn By: CDB

Designed By: CDB

Checked By: SNB

SHEET NO.

1.03

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, 2024 by Resolution 2024-03

- 5.0 Parking and Towing. The rules and regulations of this Chapter V are hereby adopted by the Reunion East Community Development District (the "District") and shall be referred to as the "District Parking and Towing Rules"
- 5.1 Applicability. The District Parking and Towing Rules shall be applicable on, over, or within those (a) designated paved parking or stalls owned by or dedicated to the District (the "Parking Areas"), (b) District right-of-way, including but not limited to the roads, streets, thoroughfares, 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 March 14, 2024**"), 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, 2024**, 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.

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.

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.

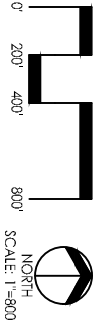
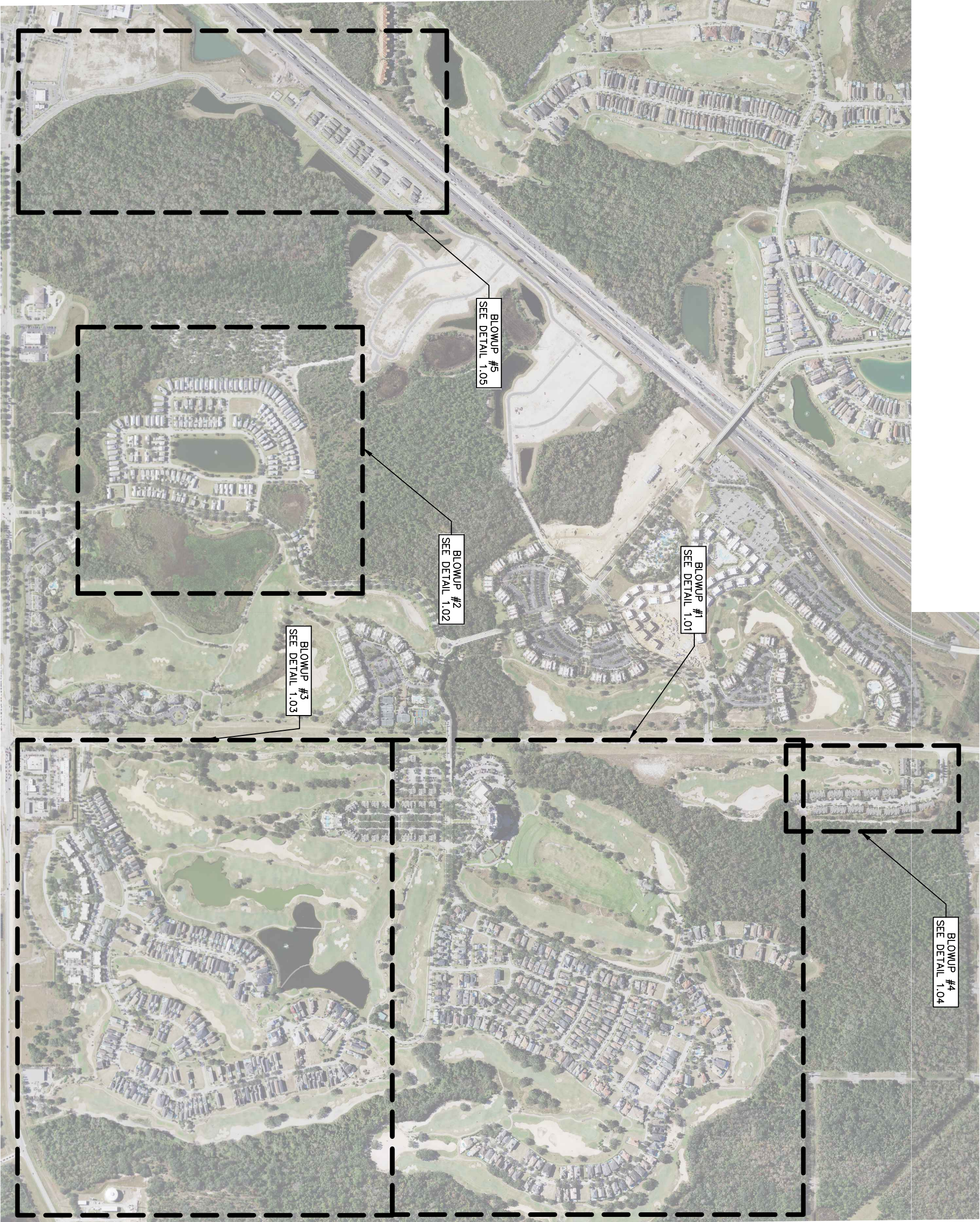
Effective : March 14, 2024

Statutory authority: Sections 190.011, 190.012, 120.45, *Florida Statutes*

Appendix 5.0

District Parking and Towing Maps – Revised March 14, 2024

[ATTACHED ON FOLLOWING PAGE(S)]



REUNION EAST CDD

REUNION CDD
OSCEOLA COUNTY, FLORIDA

AREAS OF NO PARKING OVERALL

Rev.	Date	Description	Chk By

Civil Engineer
STEVEN N. BOYD, P.E.

License No. 43225

**BOYD CIVIL**
ENGINEERING

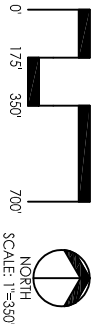
6816 Hanging Moss Road
Orlando, Florida 32807
Office: (407)494-2693
Certificate of Auth. 29791

SHEET NO.
1.00

Date:	3/27/2024
Scale:	AS SHOWN
Project No.:	1003.001
Drawn by:	CDB
Designed by:	CDB
Checked by:	SNB



LEGEND
AREAS OF NO PARKING



REUNION EAST CDD

REUNION CDD
OSCEOLA COUNTY, FLORIDA

NO PARKING DETAIL 3 OF 5

Rev.	Date	Description	Chk By

Civil Engineer
STEVEN N. BOYD, P.E.

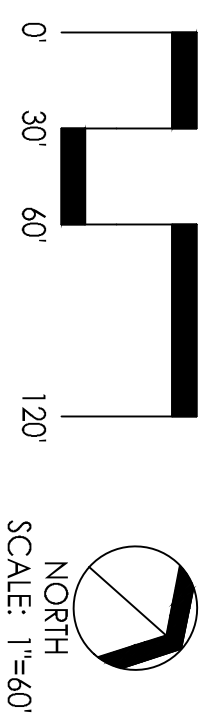
License No. 43225

**BOYD CIVIL**
ENGINEERING

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

SHEET NO.
1.03

Date:	3/27/2024
Scale:	AS SHOWN
Project No.:	1003.001
Drawn by:	CDB
Designed by:	CDB
Checked by:	SNB



LEGEND

— AREAS OF NO PARKING

— AREAS OF PARKING

REUNION EAST CDD
REUNION CDD
ORANGE COUNTY, FLORIDA

NO PARKING DETAIL 4 OF 5

Rev.	Date	Description	Chk By

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

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

SHEET NO.
1.04

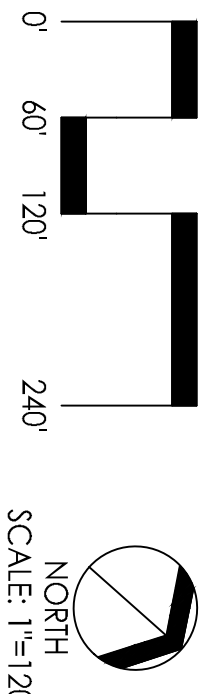


LEGEND

AREAS OF NO PARKING

R7-1D NO PARKING SIGN

R7-200 NO PARKING SIGN



Plotted: April 8, 2024, 2:54:37 PM
Z:\PROJECTS\1003.001 Street Parking Maps\DEC 9 2021 NEW MAPS\PROPOSED SIDE STREET PARKING.dwg

SHEET NO.
1.05

REUNION EAST CDD
REUNION CDD
ORANGE COUNTY, FLORIDA
NO PARKING DETAIL 5 OF 5

Rev.	Date	Description	Chk By

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

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

SECTION 5

Reunion East
Community Development District

Proposed Budget
FY2026



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16	Replacement & Maintenance Fund
17	Debt Service Fund Series 2015A
18	Amortization Schedule Series 2015A
19	Debt Service Fund Series 2021
20	Amortization Schedule Series 2021

Reunion East

Community Development District

Proposed Budget

FY2026

General Fund

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget
	FY2025	5/31/25	4 Months	9/30/25	FY2026

Revenues:

Special Assessments - Tax Collector	\$ 2,008,852	\$ 1,894,908	\$ 141,370	\$ 2,036,278	\$ 2,325,718
Interest	24,000	45,459	20,000	65,459	36,000
Miscellaneous Income	-	847	-	847	-
Rental Income	6,000	6,260	1,311	7,571	6,000
Carry Forward Surplus	1,079,183	1,539,583	-	1,539,583	-

Total Revenues	\$ 3,118,035	\$ 3,487,057	\$ 162,681	\$ 3,649,738	\$ 2,367,718
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Expenditures:

Administrative:

Supervisor Fees	\$ 12,000	\$ 5,800	\$ 4,000	\$ 9,800	\$ 12,000
FICA Expense	918	444	306	750	918
Engineering Fees	30,000	19,447	10,553	30,000	30,000
Attorney	75,000	51,816	20,000	71,816	100,000
Arbitrage	1,350	-	900	900	900
Dissemination	10,500	7,000	3,500	10,500	10,815
Annual Audit	4,600	-	4,600	4,600	4,750
Trustee Fees	8,620	-	8,620	8,620	8,869
Assessment Administration	7,875	7,875	-	7,875	8,111
Management Fees	52,974	35,316	17,658	52,974	52,974
Information Technology	1,890	1,260	630	1,890	1,947
Website Maintenance	1,260	840	420	1,260	1,298
Telephone	150	-	50	50	75
Postage	1,500	832	418	1,250	1,500
Printing & Copies	500	176	74	250	500
Insurance	18,350	17,841	-	17,841	20,571
Legal Advertising	5,000	2,901	2,099	5,000	5,000
Other Current Charges	600	70	70	140	600
Office Supplies	250	17	58	75	250
Property Appraiser Fee	1,000	696	-	696	1,000
Property Taxes	400	218	-	218	400
Dues, Licenses & Subscriptions	175	175	-	175	175

Total Administrative:	\$ 234,912	\$ 152,723	\$ 73,956	\$ 226,679	\$ 262,653
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Reunion East

Community Development District

Proposed Budget

FY2026

General Fund

	Adopted Budget FY2025	Actual Thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Proposed Budget FY2026	
<i>Maintenance - Shared Expenses</i>						
Field Services	\$ 46,063	\$ 30,709	\$ 15,354	\$ 46,063	\$ 46,063	¹
Amenity Management	-	-	-	-	5,472	²
Property Insurance	69,608	63,643	-	63,643	68,786	³
Telephone	12,369	12,637	6,450	19,087	22,800	⁴
Electric	399,000	247,578	123,200	370,778	376,200	⁵
Streetlights	-	-	-	-	4,406	⁶
Water & Sewer	42,402	27,957	13,680	41,637	42,750	⁷
Gas	48,963	45,350	6,356	51,705	59,850	⁸
Trash Services	22,800	-	-	-	-	⁹
Landscape Maintenance	685,817	444,270	227,346	671,616	769,500	¹⁰
Landscape Contingency	28,500	14,898	15,000	29,898	71,250	¹¹
Pond Maintenance	14,250	7,729	3,865	11,594	14,250	¹²
Irrigation Repairs	19,950	6,714	4,000	10,714	19,950	¹³
Pool & Fountain Maintenance	205,428	157,943	64,000	221,943	208,050	¹⁴
Building Repairs & Maintenance	17,100	18,815	10,500	29,315	28,500	¹⁵
Contract Cleaning	82,422	53,325	26,381	79,706	80,900	¹⁶
Fitness Center Repairs & Maintenance	7,923	2,075	4,560	6,635	7,923	¹⁷
Gate & Gatehouse Repairs & Maintenance	42,750	26,155	8,000	34,155	45,600	¹⁸
Lighting	8,550	9,503	2,000	11,503	11,400	¹⁹
Maintenance (Inspections)	2,636	3,100	2,069	5,170	5,700	²⁰
Operating Supplies	2,793	-	1,397	1,397	2,850	²¹
Parking Violation Tags	285	-	143	143	285	²²
Pest Control	684	1,481	-	1,481	1,756	²³
Pressure Washing	28,500	25,907	-	25,907	28,500	²⁴
Repairs & Maintenance	20,520	9,919	8,000	17,919	20,520	²⁵
Roadways/Sidewalks/Bridge	22,800	12,167	2,850	15,017	22,800	²⁶
Security	121,905	69,271	31,787	101,058	121,905	²⁷
Signage	8,550	7,138	2,850	9,988	11,400	²⁸
Hurricane Expenses	-	3,524	-	3,524	5,700	²⁹
Total Operations & Maintenance:	\$ 1,962,569	\$ 1,301,806	\$ 579,787	\$ 1,881,594	\$ 2,105,065	

Reunion East

Community Development District

Proposed Budget

FY2026

General Fund

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget
	FY2025	5/31/25	4 Months	9/30/25	FY2026
Reserves					
Transfer Out - R&M Fund	\$ 920,554	\$ 920,554	\$ -	\$ 920,554	\$ -
Total Reserves	\$ 920,554	\$ 920,554	\$ -	\$ 920,554	\$ -
Total Expenditures	\$ 3,118,035	\$ 2,375,083	\$ 653,743	\$ 3,028,827	\$ 2,367,718
Excess Revenues (Expenditures)	\$ 0	\$ 1,111,973	\$ (491,062)	\$ 620,911	\$ -

Net Assessment	\$2,325,718
Collection Cost (6%)	\$148,450
Gross Assessment	<u>\$2,474,168</u>

Notes:

(1 thru 36) is 57% of the shared costs with the remaining 43% allocated to Reunion West for FY25. For FY26, (1 thru 29) the proposed allocation will be 57% of the shared costs for Reunion East with the remaining 43% allocated to Reunion West.

Shared Costs

Operations & Maintenance Descriptions	FY2025 Budget	FY2025 Projections	Total Proposed 2026 Budget	RE CDD 57%	RW CDD 43%
1 Field Services	\$ 80,812	\$ 80,812	\$ 80,812	\$ 46,063	\$ 34,749
2 Amenity Management Services	-	-	9,600	5,472	4,128
3 Property Insurance	122,120	111,654	120,677	68,786	51,891
4 Telephone	21,700	33,496	40,000	22,800	17,200
5 Electric	700,000	650,331	660,000	376,200	283,800
6 Streetlights	-	-	7,730	4,406	3,324
7 Water & Sewer	74,390	73,036	75,000	42,750	32,250
8 Gas	85,900	101,084	105,000	59,850	45,150
9 Trash Services	40,000	-	-	-	-
10 Landscape Maintenance	1,203,189	1,178,273	1,350,000	769,500	580,500
11 Landscape Contingency	50,000	52,452	125,000	71,250	53,750
12 Pond Maintenance	25,000	20,340	25,000	14,250	10,750
13 Irrigation Repairs	35,000	18,797	35,000	19,950	15,050
14 Pool & Fountain Maintenance	360,400	389,374	365,000	208,050	156,950
15 Building Repairs & Maintenance	30,000	49,739	50,000	28,500	21,500
16 Contract Cleaning	144,600	139,836	141,930	80,900	61,030
17 Fitness Center Repairs & Maintenance	13,900	11,640	13,900	7,923	5,977
18 Gate & Gatehouse Repairs & Maintenance	75,000	59,790	80,000	45,600	34,400
19 Lighting	15,000	20,181	20,000	11,400	8,600
20 Maintenance (Inspections)	4,625	10,402	10,000	5,700	4,300
21 Operating Supplies	4,900	2,450	5,000	2,850	2,150
22 Parking Violation Tags	500	250	500	285	215
23 Pest Control	1,200	2,598	3,080	1,756	1,324
24 Pressure Washing	50,000	45,450	50,000	28,500	21,500
25 Repairs & Maintenance	36,000	31,437	36,000	20,520	15,480
26 Roadways/Sidewalks/Bridge	40,000	26,345	40,000	22,800	17,200
27 Security	213,868	177,582	213,868	121,905	91,963
28 Signage	15,000	17,522	20,000	11,400	8,600
29 Hurricane Expenses	-	6,195	10,000	5,700	4,300
Total	\$ 3,443,104	\$ 3,311,067	\$ 3,693,097	\$ 2,105,065	\$ 1,588,031

Reunion East

Community Development District

Gross Per Unit Assessment Comparison Chart

Fiscal Year 2026

Property Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Gross Per Unit
Commercial	1.00	751	751.39	14.44%	\$357,252	\$475.46
Hotel/Condo	1.00	0	0.00	0.00%	\$0	0
Multi-Family	1.50	1601	2401.50	46.15%	\$1,141,805	\$713.18
Single Family	2.00	1024	2048.00	39.36%	\$973,732	\$950.91
Golf	1.00	3	2.90	0.06%	\$1,379	\$475.46
Total		3379	5203.79	100.00%	\$2,474,168	

Fiscal Year 2025

Property Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Gross Per Unit
Commercial	1.00	751	751.00	14.43%	\$308,418	\$423.03
Hotel/Condo	1.00	304	304.00	5.84%	\$124,846	\$423.03
Multi-Family	1.50	1297	1945.50	37.39%	\$798,971	\$634.55
Single Family	2.00	1024	2048.00	39.36%	\$841,066	\$846.07
Golf	1.00	3	2.90	0.06%	\$1,191	\$423.03
Total		3379	5051.40	97.07%	\$2,137,075	

Variance Chart

Property Type	Units	% Increase	Gross Per Unit	Gross Total
Commercial	751	12%	\$52.43	\$39,392
Hotel/Condo *	0	-100%	(\$423.03)	\$0
Multi-Family	1601	12%	\$78.63	\$125,891
Single Family	1024	12%	\$104.84	\$107,356
Golf	3	12%	\$52.43	\$152
Total	3379			\$272,791

*304 Units reallocated to Multi-Family for FY2026.

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

REVENUES:

Special Assessments – Tax Collector

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

Interest

The District generates funds from invested funds.

Rental Income

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

EXPENDITURES:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering Fees

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

Attorney

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

Arbitrage

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

Dissemination

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

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with DiBartolomeo, McBee, Hartley and Barnes for this service.

Trustee Fees

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

Assessment Administration

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

Management Fees

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

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to the District’s information systems, which include but are not limited to video conferencing services, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, Adobe, Microsoft Office, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

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

Printing & Copies

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

Insurance

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

Legal Advertising

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

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

Other Current Charges

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

Office Supplies

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

Property Appraiser Fee

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

Property Taxes

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

Dues, Licenses & Subscriptions

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

Maintenance:

57% of the maintenance costs are allocated to Reunion East and 43% are allocated to Reunion West during Fiscal Year 2025. The District has proposed the split of 57% of the maintenance costs to Reunion East and 43% to Reunion West during Fiscal Year 2026. The maintenance costs are considered shared costs between the two districts and are allocated based on the number of platted equivalent assessment units (EAUs) in each district in accordance with the Interlocal Agreement between Reunion East and Reunion West regarding the joint maintenance and reciprocal usage of facilities.

Field Management

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

Amenity Management Services

Services include management of facility rental including calendars, reservations, collections of fees and deposits, coordination of rental support, and issuing deposit refunds. Staff will distribute marketing materials and meet with prospective renters as needed. Services also include management of electronic mail messaging system with interface on District's website including database, content creation and distribution.

Property Insurance

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

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

Telephone

This is for service for phone lines to the pool houses, guard houses, horse stables and the Heritage Crossing Community Center.

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

Kingwood Orlando Reunion
Pool Circuits & Modem
Carriage Point Phone Line 2365
Carriage Point Gate/Access
Heritage Crossing Pool Phone Line 4574
Heritage Crossing Fire Alarm Phone Line 9534
Heritage Crossing Fire Alarm Phone Line 9575
Heritage Crossing Irrigation Phone Line 9758
Heritage Crossing Irrigation Phone Line 9867
Horse Stables Phone Line 9325
Horse Stables Phone Line 9385

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

Electric

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

Account #	Duke Energy Service Address
9100 8652 2608	7722 Excitement Dr Spkl, Reunion
9100 8652 2830	7500 Mourning Dove Cir Bath (Terraces)
9100 8656 3318	7477 Excitement Dr Spkl
9100 8656 5972	1300 Reunion Blvd, Irrigation
9100 8656 6717	900 Assembly Ct Spkl 900 Blk
9100 8659 9815	7399 Gathering Dr, Irrigation
9100 8647 7931	7475 Gathering Dr, Pool (Homestead Pool)
9100 8647 8156	000 Heritage Xing Lite (98-Heritage Crossing St. Lights)
9100 8647 8354	7500 Gathering Dr, Irrigation Timer
9100 8647 8601	1535 Euston Dr Spkl
9100 8647 8784	1400 Titian Ct Spkl
9100 8651 9025	7400 Excitement Dr Security Control
9100 8651 9265	7200 Reunion Blvd, Irr Timer
9100 8651 9546	15221 Fairview Circle Fountain
9100 8651 9778	00 Excitement Dr Lite Light Ph2 Pr3 (40-Patriots Landing St. Lights)
9100 8652 0010	000 Centre Court Ridge Dr Lite (33-Centre Court Ridge St. Lights)
9100 8652 0268	1364 Seven Eagles Ct., Pool 50 Ft. Right of CB HS
9100 8652 0474	7400 Excitement Dr Lite
9100 8652 0763	000 Seven Eagles Ct, Seven Eagles Lights (21 Tenon Conc/24 HH Trdrop 12000L)
9100 8652 1011	1350 S Old Lake Wilson Rd (Spine Rd/Hwy 545 Gatehouse)
9100 8652 1235	7621 Heritage Crossing Way, Pool
9100 8652 1441	7300 Mourning Dove Cir, Irrigation (Terraces)
9100 8652 1673	7421 Devereaux St Spkl
9100 8652 1912	7600 Tradition Blvd, Irrigation Meter A
9100 8652 2145	7477 Gathering Dr Spkl
9100 8652 2377	000 Assembly Ct Lite, Carriage Point (27-Carriage Pointe Assembly Ct. St. Lights)
9100 8656 3079	7600 Heritage Crossing Way Pump
9100 8656 3590	7500 Seven Eagles Way Spkl
9100 8656 3847	7693 Heritage Cross. Way Poolhouse

Reunion East
Community Development District
 General Fund Budget
 Fiscal Year 2026

Account #	Duke Energy Service Address
9100 8656 4096	1400 Reunion Blvd Spkl, Irrigation
9100 8656 4319	000 Whitemarsh Way Lite (94-Masters Landing, Legends Corner St. Lights)
9100 8656 4583	7585 Assembly Ln, Pool (Carriage Pointe)
9100 8656 4781	7500 Mourning Dove Cir Irrig (Terraces)
9100 8656 5047	000 Old Lake Wilson Rd Lite, Ph2 Parcel 13
9100 8656 5302	0 Old Lake Wilson Rd Lite Ph2 Prcl 1A (26-Excitement Dr. St. Lights)
9100 8656 5534	1300 Seven Eagles Ct., Fountain
9100 8656 5766	0 Old Lake Wilson Rd Lite PH1 Parcel 1 (112-Homestead St. Lights)
9100 8656 6220	7427 Sparkling Ct. Spkl
9100 8656 6444	7700 Linkside Loop Spkl
9100 8656 6957	0 Old Lake Wilson Rd Lite PH2 Prcl 1 (10-Excitement Dr. St. Lights)
9100 8659 9170	7755 Osceola Polk Line Rd, Gatehouse (Main Gatehouse)
9100 8659 9378	7600 Tradition Blvd, Irrigation Meter C
9101 2363 2152	1491 Reunion Village Blvd., Gatehouse
9101 4491 5914	13201 Reunion Village Blvd., Irrigation
9101 4491 5485	15781 Reunion Village Blvd HSE
9101 7172 0695	7715 Heritage Crossing Way, Clubhouse
9101 7172 3622	1590 Reunion Blvd., Horse Stables
9100 8562	
9753	000 Reunion Blvd Traditions Blvd (30-Traditions Blvd St. Lights)
9100 8562	
8736	84401 Golden Bear Drive Fountain
9100 8562	
8976	700 Tradition Blvd Guardhouse (Westside Gatehouse)
9100 8562	
9224	000 Reunion Blvd Par78 (Grand Traverse Pkwy) (84-Westside of RW Streets)
9100 8562	
9480	7615 Fairfax Rd. Gate
9100 8562	
9993	7800 Tradition Blvd Irrig Meter B
9100 8568	
0095	97201 Golden Bear Dr., Monument
9100 8563	
0269	300 Sinclair Rd Irrig Meter A
9100 8563	
0508	7800 Tradition Blvd Irrig Meter A
9101 7814	
5470	78271 Whitemarsh Way

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

Reunion East
Community Development District
 General Fund Budget
 Fiscal Year 2026

Streetlights

Represents estimated costs for streetlights.

Water & Sewer

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

Account #	Toho Water Authority Service Address
2000680-33266729	1500 Euston ODD Drive
2000680-33276319	1491 Reunion Village Boulevard
2000680-818450	7755 Reunion Blvd Guardhouse
2000680-820140	1344 Seven Eagles Court Pool
2000680-823950	7300 Osceola Polk Line Rd Bldg 1
2000680-823960	7300 Osceola Polk Line Rd Bldg 2
2000680-887520	7475 Gathering Dr Pool
2000680-888050	7621 Heritage Crossing Way PoolB
2000680-888070	7693 Heritage Crossing Way Pool
2000680-888280	7585 Assembly Ln Pool
2000680-892820	7715 Heritage Crossing Way, Clubhouse
2000680-892560	1590 Reunion Blvd, Horse Stables
2000680-925360	7500 Mourning Dove Cir Irrig
2000680-940460	7500 Mourning Dove Cir Bath
2000680-942790	1350 S Old Lake Wilson Rd Guardhouse
2007070-33020489	7615 Fairfax Drive Guardhouse
2007070-942780	700 Tradition Blvd Guardhouse

Gas

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

Account #	Florida Natural Gas Service Address
38660	7500 Mourning Dove Circle

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

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

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

Landscape Contract

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

Description	Monthly	Annual
Landscape Contract		
Common Area - Yellowstone Landscape	\$50,918	\$611,017
Reunion Village 1-3 - Yellowstone Landscape	\$6,322	\$75,866
Reunion Village 4-5 - Yellowstone Landscape	\$2,969	\$35,634
Reunion Village 4-5 - Yellowstone Landscape (Future)	\$3,403	\$40,836
Bedding Plants/Bed Dressing/Palm Trimming		\$215,531
Bedding Dressing -Reunion Village 4-5 (Future)		\$1,438
Stables, Pond & Rec Center	\$2,985	\$35,820
Encore Area - Creative North Inc.	\$15,133	\$181,600
Contingency		\$152,259
Total		\$1,350,000

Landscape Contingency

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

Pond Maintenance

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

Description	Monthly	Annual
Aquatic Plant Management		
11 Stormwater Pods	\$1,363	\$16,356
1 - Patriots Landing & 11 - Reunion Village		
2 Stormwater Retention Ponds	\$383	\$4,596
Encore Reunion & Grand Traverse		
Contingency		\$4,048
Total		\$25,000

Reunion East
Community Development District
 General Fund Budget
 Fiscal Year 2026

Irrigation Repairs

Represents the District expense for maintenance of the irrigation system.

Pool & Fountain Maintenance

Scheduled maintenance consists of regular cleaning and treatments of 6 pools, 6 spas, 2 kiddie pools and 3 fountains, cleaning of pool buildings and emergency phones. Pools are maintained in accordance to Osceola County Health Department codes. District has contracted with Roberts Pool for this service.

Description	Monthly	Annual
Pool Maintenance - Roberts Pool	\$8,500	\$102,000
Pool Chemicals - Spies Pool		\$180,000
Annual Fees - Kings III of America		\$4,500
Annual Permit Fees - Fl. Dept. of Health		\$3,550
Contingency - Misc. Repairs		\$74,950
Total		\$365,000

Building Repairs & Maintenance

Represents estimated costs for repairs and maintenance to CDD facilities.

Contract Cleaning

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

Description	Monthly	Annual
Contract Cleaning Fees		
Homestead, Heritage Crossings, Carriage Point & Terraces	\$3,036	\$36,432
Seven Eagles	\$7,580	\$90,960
Heritage Crossing Community Center	\$867	\$10,404
		\$4,134
Total		\$141,930

Fitness Center Repairs & Maintenance

Represents costs for preventative maintenance for the Seven Eagles Fitness Centers. Services will consist of 24 visits during the fiscal year. District has contracted with Fitness Services of Florida, Inc. for this service.

Description	Monthly	Annual
Preventative Maintenance	\$600	\$7,200
Contingency - Fitness Center/Misc. Repairs		\$6,700
Total		\$13,900

Gate & Gatehouse Repairs & Maintenance

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

Lighting

Represents costs for lighting repair scheduled during the fiscal year.

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

Maintenance (Inspections)

Represents quarterly sprinkler inspections, annual fire backflow and domestic backflow inspections and any unforeseen maintenance at Seven Eagles, the Horse Stables and the Heritage Crossing Community Center.

Operating Supplies

Represents estimated costs for cleaning/janitorial supplies for Seven Eagles and Heritage Crossing Community Center.

Parking Violation Tags

Represents estimated costs for purchase of parking violation tags.

Pest Control

Represents monthly and quarterly pest services as well as quarterly termite services for the Community Center. District has contracted with United Fire Protection, Inc. for this service.

Description	Monthly	Annual
Pest Control	\$85	\$1,020
Qtrly. Termite Control		\$560
Contingency		\$1,500
Total		\$3,080

Pressure Washing

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

Repairs & Maintenance

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

Roadways/Sidewalks/Bridge

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

Security

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

Description	Monthly	Annual
Security		
Reunion Resort and Club Master Association	\$13,400	\$160,800
Reunion West Property Owners' Association, Inc.	\$2,276	\$27,308
Envera Security Services - Carriage Point	\$1,280	\$15,360
Contingency		\$10,400
Total		\$213,868

Signage

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

Hurricane Expenses

Represents estimated costs for any unforeseen repairs and maintenance that is a result of weather events such as hurricanes and storms.

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

Maintenance – Direct Expenses

Transfer Out – R&M Fund

Represents proposed amount to transfer to Replacement & Maintenance Fund.

Reunion East
Community Development District
Proposed Budget
FY2026
Replacement & Maintenance Fund

	Adopted Budget FY2025	Actual Thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues:					
Transfer In	\$ 920,554	\$ 920,554	\$ -	\$ 920,554	\$ -
Interest	150,000	107,189	50,000	157,189	150,000
Total Revenues	\$ 1,070,554	\$ 1,027,743	\$ 50,000	\$ 1,077,743	\$ 150,000
Expenditures:					
Contingency	\$ 600	\$ 349	\$ 180	\$ 529	\$ 600
Capital Outlay	1,424,850	899,980	274,070	1,174,050	372,991
Total Expenditures	\$ 1,425,450	\$ 900,328	\$ 274,250	\$ 1,174,579	\$ 373,591
Excess Revenues (Expenditures)	\$ (354,896)	\$ 127,415	\$ (224,250)	\$ (96,835)	\$ (223,591)
Fund Balance - Beginning	\$ 3,584,823	\$ 3,590,815	\$ -	\$ 3,590,815	\$ 3,493,979
Fund Balance - Ending	\$ 3,229,928	\$ 3,718,230	\$ (224,250)	\$ 3,493,979	\$ 3,270,388

Reunion East
Community Development District
Proposed Budget
FY2026
Debt Service Fund
Series 2015A

	Adopted Budget FY2025	Actual Thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Proposed Budget FY2026
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Revenues:

Special Assessments	\$ 2,568,595	\$ 2,418,107	\$ 180,404	\$ 2,598,511	\$ 2,563,488
Interest	60,000	56,991	15,600	72,591	60,000
Carry Forward Surplus	1,098,285	1,126,823	-	1,126,823	1,181,925
Total Revenues	\$ 3,726,880	\$ 3,601,921	\$ 196,004	\$ 3,797,925	\$ 3,805,413

Expenditures:

Series 2015A

Interest - 11/01	\$ 465,500	\$ 465,500	\$ -	\$ 465,500	\$ 423,375
Principal - 05/01	1,685,000	1,685,000	-	1,685,000	1,765,000
Interest - 05/01	465,500	465,500	-	465,500	423,375
Total Expenditures	\$ 2,616,000	\$ 2,616,000	\$ -	\$ 2,616,000	\$ 2,611,750

Excess Revenues (Expenditures)	\$ 1,110,880	\$ 985,921	\$ 196,004	\$ 1,181,925	\$ 1,193,663
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Interest - 11/1/2026	<u>\$379,250</u>
Total	<u>\$379,250</u>
 Net Assessment	 \$2,563,488
Collection Cost (6%)	<u>\$163,627</u>
Gross Assessment	<u>\$2,727,115</u>

Reunion East Projected EAU Calculation 2015A

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	58.78	58.78	1.67%	\$45,656	\$777
Multi-Family	1.50	1285.00	1927.50	54.90%	\$1,497,076	\$1,165
Single-Family	2.00	761.00	1522.00	43.35%	\$1,182,130	\$1,553
Golf	1.00	2.90	2.90	0.08%	\$2,252	\$777
		2,107.68	3,511.18	100.00%	\$2,727,115	

*SF unit reflects one lot payoff in FY22

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

AMORTIZATION SCHEDULE

Date	Balance	Principal	Interest	Total
11/01/25	\$16,935,000.00	\$0	\$423,375.00	\$423,375.00
05/01/26	\$16,935,000.00	\$1,765,000	\$423,375.00	
11/01/26	\$15,170,000.00	\$0	\$379,250.00	\$2,567,625.00
05/01/27	\$15,170,000.00	\$1,855,000	\$379,250.00	
11/01/27	\$13,315,000.00	\$0	\$332,875.00	\$2,567,125.00
05/01/28	\$13,315,000.00	\$1,955,000	\$332,875.00	
11/01/28	\$11,360,000.00	\$0	\$284,000.00	\$2,571,875.00
05/01/29	\$11,360,000.00	\$2,050,000	\$284,000.00	
11/01/29	\$9,310,000.00	\$0	\$232,750.00	\$2,566,750.00
05/01/30	\$9,310,000.00	\$2,155,000	\$232,750.00	
11/01/30	\$7,155,000.00	\$0	\$178,875.00	\$2,566,625.00
05/01/31	\$7,155,000.00	\$2,270,000	\$178,875.00	
11/01/31	\$4,885,000.00	\$0	\$122,125.00	\$2,571,000.00
05/01/32	\$4,885,000.00	\$2,385,000	\$122,125.00	
11/01/32	\$2,500,000.00	\$0	\$62,500.00	\$2,569,625.00
05/01/33	\$2,500,000.00	\$2,500,000	\$62,500.00	\$2,562,500.00
Totals		\$16,935,000	\$4,031,500.00	\$ 20,966,500.00

Reunion East
Community Development District
Proposed Budget
FY2026
Debt Service Fund
Series 2021

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget
	FY2025	5/31/25	4 Months	9/30/25	FY2026

Revenues:

Special Assessments	\$	1,116,155	\$	1,067,784	\$	79,683	\$	1,147,467	\$	1,131,989
Interest		60,000		37,172		20,000		57,172		60,000
Carry Forward Surplus		508,034		521,722		-		521,722		607,718
Total Revenues	\$	1,684,189	\$	1,626,678	\$	99,683	\$	1,726,360	\$	1,799,707

Expenditures:

Series 2021

Interest - 11/01	\$	331,821	\$	331,821	\$	-	\$	331,821	\$	326,361
Principal - 05/01		455,000		455,000		-		455,000		465,000
Interest - 05/01		331,821		331,821		-		331,821		326,361
Total Expenditures	\$	1,118,643	\$	1,118,643	\$	-	\$	1,118,643	\$	1,117,723
Excess Revenues (Expenditures)	\$	565,546	\$	508,035	\$	99,683	\$	607,718	\$	681,985

Interest - 11/1/2026	<u>\$320,781</u>
Total	<u>\$320,781</u>
 Net Assessment	 \$1,131,989
Collection Cost (6%)	<u>\$72,255</u>
Gross Assessment	<u>\$1,204,244</u>

Reunion East Projected EAU Calculation 2021

Property Type	EAU	Units	Gross Per Unit	Gross Total
Multi-Family	1.50	304	\$2,111	\$641,744
Single Family	2.00	250	\$2,250	\$562,500
Total		554		\$1,204,244

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

AMORTIZATION SCHEDULE

Date	Balance	Principal	Interest	Total
11/01/25	\$18,595,000.00	\$0	\$326,361.25	\$326,361.25
05/01/26	\$18,595,000.00	\$465,000	\$326,361.25	
11/01/26	\$18,130,000.00	\$0	\$320,781.25	\$1,112,142.50
05/01/27	\$18,130,000.00	\$480,000	\$320,781.25	
11/01/27	\$17,650,000.00	\$0	\$313,941.25	\$1,114,722.50
05/01/28	\$17,650,000.00	\$495,000	\$313,941.25	
11/01/28	\$17,155,000.00	\$0	\$306,887.50	\$1,115,828.75
05/01/29	\$17,155,000.00	\$505,000	\$306,887.50	
11/01/29	\$16,650,000.00	\$0	\$299,691.25	\$1,111,578.75
05/01/30	\$16,650,000.00	\$520,000	\$299,691.25	
11/01/30	\$16,130,000.00	\$0	\$292,281.25	\$1,111,972.50
05/01/31	\$16,130,000.00	\$535,000	\$292,281.25	
11/01/31	\$15,595,000.00	\$0	\$284,657.50	\$1,111,938.75
05/01/32	\$15,595,000.00	\$555,000	\$284,657.50	
11/01/32	\$15,040,000.00	\$0	\$275,916.25	\$1,115,573.75
05/01/33	\$15,040,000.00	\$570,000	\$275,916.25	
11/01/33	\$14,470,000.00	\$0	\$266,938.75	\$1,112,855.00
05/01/34	\$14,470,000.00	\$590,000	\$266,938.75	
11/01/34	\$13,880,000.00	\$0	\$257,646.25	\$1,114,585.00
05/01/35	\$13,880,000.00	\$610,000	\$257,646.25	
11/01/35	\$13,270,000.00	\$0	\$248,038.75	\$1,115,685.00
05/01/36	\$13,270,000.00	\$630,000	\$248,038.75	
11/01/36	\$12,640,000.00	\$0	\$238,116.25	\$1,116,155.00
05/01/37	\$12,640,000.00	\$650,000	\$238,116.25	
11/01/37	\$11,990,000.00	\$0	\$227,878.75	\$1,115,995.00
05/01/38	\$11,990,000.00	\$670,000	\$227,878.75	
11/01/38	\$11,320,000.00	\$0	\$217,326.25	\$1,115,205.00
05/01/39	\$11,320,000.00	\$690,000	\$217,326.25	
11/01/39	\$10,630,000.00	\$0	\$206,458.75	\$1,113,785.00
05/01/40	\$10,630,000.00	\$710,000	\$206,458.75	
11/01/40	\$9,920,000.00	\$0	\$195,276.25	\$1,111,735.00
05/01/41	\$9,920,000.00	\$735,000	\$195,276.25	
11/01/41	\$9,185,000.00	\$0	\$183,700.00	\$1,113,976.25
05/01/42	\$9,185,000.00	\$760,000	\$183,700.00	
11/01/42	\$8,425,000.00	\$0	\$168,500.00	\$1,112,200.00
05/01/43	\$8,425,000.00	\$795,000	\$168,500.00	
11/01/43	\$7,630,000.00	\$0	\$152,600.00	\$1,116,100.00
05/01/44	\$7,630,000.00	\$825,000	\$152,600.00	
11/01/44	\$6,805,000.00	\$0	\$136,100.00	\$1,113,700.00
05/01/45	\$6,805,000.00	\$860,000	\$136,100.00	
11/01/45	\$5,945,000.00	\$0	\$118,900.00	\$1,115,000.00
05/01/46	\$5,945,000.00	\$895,000	\$118,900.00	
11/01/46	\$5,050,000.00	\$0	\$101,000.00	\$1,114,900.00
05/01/47	\$5,050,000.00	\$930,000	\$101,000.00	
11/01/47	\$4,120,000.00	\$0	\$82,400.00	\$1,113,400.00
05/01/48	\$4,120,000.00	\$970,000	\$82,400.00	
11/01/48	\$3,150,000.00	\$0	\$63,000.00	\$1,115,400.00
05/01/49	\$3,150,000.00	\$1,010,000	\$63,000.00	
11/01/49	\$2,140,000.00	\$0	\$42,800.00	\$1,115,800.00
05/01/50	\$2,140,000.00	\$1,050,000	\$42,800.00	
11/01/50	\$1,090,000.00	\$0	\$21,800.00	\$1,114,600.00
05/01/51	\$1,090,000.00	\$1,090,000	\$21,800.00	\$1,111,800.00
Totals		\$18,595,000	\$10,697,995.00	\$29,292,995.00

SECTION 6

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2024

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INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Reunion East Community Development District, Osceola County, Florida ("District") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 2025, on our consideration of the Reunion East Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 30, 2025 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 30, 2025

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

Our discussion and analysis of Reunion East Community Development District, Osceola County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded assets its at the close of the most recent fiscal year resulting in a net position deficit balance of (\$1,993,764).
- The change in the District's total net position in comparison with the prior fiscal year was (\$590,189), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of (\$9,761,532). A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable prepaid expenses, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. Both funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

	2024	2023
Current assets	\$ 9,874,167	\$ 9,784,793
Capital assets	47,994,486	50,019,334
Total assets	57,868,653	59,804,127
Current liabilities	2,894,008	18,243,264
Long-term liabilities	56,968,409	42,964,438
Total liabilities	59,862,417	61,207,702
Net position		
Net invested in capital assets	8,430,758	7,655,569
Restricted for debt service	(16,965,502)	-
Restricted for capital projects	631,073	-
Unrestricted	5,909,907	(9,059,144)
Total net position	\$ (1,993,764)	\$ (1,403,575)

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which the ongoing cost of operations exceeded program revenues.

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

Change in Net Position

	2024	2023
Program revenues	\$ 5,808,523	\$ 6,001,135
General revenues	474,765	222,341
Total revenues	6,283,288	6,223,476
Expenses		
General government	230,999	190,913
Physical environment	3,888,414	3,186,363
Culture and recreation	210,975	95,613
Public safety	93,688	780,835
Roads and streets	61,463	46,264
Interest on long-term debt	2,368,276	2,306,941
Cost of issuance	19,662	-
Total expenses	6,873,477	6,606,929
Change in net position	(590,189)	(383,453)
Net position - beginning of year	(1,403,575)	(1,020,122)
Net position - end of year	\$ (1,993,764)	\$ (1,403,575)

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$6,873,477, which consisted interest on long-term debt and costs associated with general expenditures and constructing and maintaining certain capital improvements of the District. The costs of the District's activities were funded by special assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$47,994,486 invested in capital assets and construction in process. Construction in process has not completed as of September 30, 2024 and therefore is not depreciated to date. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$38,198,728 in Bonds outstanding for its governmental activities. In addition, the District has not paid \$12,715,000 of the unexchanged Bonds. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2025, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 800,189
Assessments receivable	16,672
Due from Reunion West	310,234
Prepaid items	90,028
Restricted assets:	
Investments	8,627,373
Assessments receivable	29,671
Capital assets:	
Non-depreciable	22,035,168
Depreciable	25,959,318
TOTAL ASSETS	<u><u>\$ 57,868,653</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 91,018
Accrued interest payable	662,990
Due to Bondholders	19,544,681
Bonds payable, due within one year	2,140,000
Bonds payable, due in more than one year	37,423,728
TOTAL LIABILITIES	<u><u>59,862,417</u></u>
NET POSITION	
Net investment in capital assets	8,430,758
Restricted for:	
Debt service	(16,965,502)
Capital projects	631,073
Unrestricted	5,909,907
TOTAL NET POSITION	<u><u>\$ (1,993,764)</u></u>

The accompanying notes are an integral part of this financial statement

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 230,999	\$ 230,999	\$ -	\$ -
Physical environment	3,888,414	1,452,859	-	(2,435,555)
Culture and recreation	210,975	210,975	-	-
Public safety	93,688	93,688	-	-
Road and streets	61,463	61,463	-	-
Interest on long-term debt	2,368,276	3,758,539	-	1,390,263
Bonds costs	19,662	-	-	(19,662)
Total governmental activities	<u>\$ 6,873,477</u>	<u>\$ 5,808,523</u>	<u>\$ -</u>	<u>(1,064,954)</u>
General revenues:				
Investment earnings				462,832
Miscellaneous income				11,933
Total general revenues				<u>474,765</u>
Change in net position				<u>(590,189)</u>
Net position - October 1, 2023				<u>(1,403,575)</u>
Net position - September 30, 2024				<u>\$ (1,993,764)</u>

The accompanying notes are an integral part of this financial statement

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT**BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<u>ASSETS</u>				
Cash and cash equivalents	\$ 800,189	\$ -	\$ -	\$ 800,189
Assessments receivable	16,672	-	-	16,672
Due from other funds	-	48,655	-	48,655
Due from Reunion West	310,234			310,234
Prepaid items	90,028	-	-	90,028
Restricted assets:				
Investments	4,832,457	3,163,843	631,073	8,627,373
Assessments receivable	-	29,671	-	29,671
TOTAL ASSETS	<u>\$ 6,049,580</u>	<u>\$ 3,242,169</u>	<u>\$ 631,073</u>	<u>\$ 9,922,822</u>
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 91,018	\$ -	\$ -	\$ 91,018
Due to Bondholders	-	19,544,681	-	19,544,681
Due to other funds	48,655	-	-	48,655
TOTAL LIABILITIES	<u>139,673</u>	<u>19,544,681</u>	<u>-</u>	<u>19,684,354</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	90,028	-	-	90,028
Restricted for:				
Debt service	-	(16,302,512)	-	(16,302,512)
Capital projects	-	-	631,073	631,073
Unassigned	5,819,879	-	-	5,819,879
TOTAL FUND BALANCES	<u>5,909,907</u>	<u>(16,302,512)</u>	<u>631,073</u>	<u>(9,761,532)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,049,580</u>	<u>\$ 3,242,169</u>	<u>\$ 631,073</u>	<u>\$ 9,922,822</u>

The accompanying notes are an integral part of this financial statement

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ (9,761,532)
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	82,037,343
Less accumulated depreciation	(34,042,857)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(662,990)
Original issue premium	(528,728)
Governmental bonds payable	(39,035,000)
Net Position of Governmental Activities	<u><u>\$ (1,993,764)</u></u>

The accompanying notes are an integral part of this financial statement

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Special assessments	\$ 2,049,984	\$ 3,758,539	\$ -	\$ 5,808,523
Miscellaneous revenue	11,933	-	-	11,933
Investment earnings	252,391	180,041	30,400	462,832
TOTAL REVENUES	<u>2,314,308</u>	<u>3,938,580</u>	<u>30,400</u>	<u>6,283,288</u>
EXPENDITURES				
General government	230,999	-	-	230,999
Physical environment	1,648,678	-	-	1,648,678
Culture and recreation	210,975	-	-	210,975
Public safety	93,688	-	-	93,688
Road and streets	61,463	-	-	61,463
Capital outlay	214,888	-	-	214,888
Bond costs		19,662		19,662
Debt				
Principal	-	3,375,000	-	3,375,000
Interest expense	-	2,433,216	-	2,433,216
TOTAL EXPENDITURES	<u>2,460,691</u>	<u>5,827,878</u>	<u>-</u>	<u>8,288,569</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(146,383)	(1,889,298)	30,400	(2,005,281)
FUND BALANCE				
Beginning of year	6,056,290	(14,413,214)	600,673	(7,756,251)
End of year	<u>\$ 5,909,907</u>	<u>\$(16,302,512)</u>	<u>\$ 631,073</u>	<u>\$ (9,761,532)</u>

The accompanying notes are an integral part of this financial statement

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ (2,005,281)
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Amount reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However,
in the Statement of Activities, the costs of those assets are depreciated
over their estimated useful lives:

Capital outlay	214,888
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Repayment of long-term liabilities are reported as expenditures in the
governmental fund financial statements, but such repayments reduce
liabilities in the Statement of Net Position and are eliminated in the
Statement of Activities:

Payments on long-term debt	3,375,000
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Certain items reported in the Statement of Activities do not require
the use of current financial resources and therefore are not reported
expenditures in the governmental funds:

Current year provision for depreciation	(2,239,736)
Change in accrued interest payable	39,230
Provision for amortization of bond premium	25,710

Change in Net Position of Governmental Activities	\$ (590,189)
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The accompanying notes are an integral part of this financial statement

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Reunion East Community Development District ("District") was established on September 24, 2001, by the Board of County Commissioners of Osceola, Osceola County Ordinance No. 01-31, amended by the Board of County Commissioners of Osceola County, Florida, Ordinance 05-26, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board's responsibilities include, but are not limited to, the following:

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Section 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

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

The District reports the following major governmental funds:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

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

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

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

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

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

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

Unearned Revenue

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

Long-Term Obligations

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

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

Fund Equity/Net Position

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

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

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

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Equity/Net Position (continued)

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

Other Disclosures

Use of Estimates

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

NOTE C - BUDGETARY INFORMATION

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

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

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2024:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First			Weighted average of the
American Government Obligation CL Y	\$ 2,217,314	S&P AAAM	fund portfolio: 31 days
Investment in Local Government Surplus			Weighted average maturity:
Funds Trust Fund (Florida PRIME)	4,328,955	S&P AAAM	39 days
US Bank Gcts 0490	2,081,104	N/A	N/A
Total Investments	<u>\$ 8,627,373</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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

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

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

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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

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

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

The District participated in the following external investment pools:

The State Board of Administration for participation in the Local Government Investment Pool (Florida PrimeTM) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida PrimeTM, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

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

NOTE E – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for the fiscal year ended September 30, 2024 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ -	\$ 48,655
Debt service	48,655	
Total	<u>\$ 48,655</u>	<u>\$ 48,655</u>

The outstanding balances between the funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to invoices paid from the general fund that have not been reimbursed by the debt service fund.

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE F – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
Governmental activities:				
Capital assets, not being depreciated:				
Land and land improvements	\$ 3,620,313	\$ -	\$ -	\$ 3,620,313
Construction in progress	18,414,855	-	-	18,414,855
Total capital assets, not being depreciated	22,035,168	-	-	22,035,168
Capital assets, being depreciated				
Roadways	33,476,893	66,360	-	33,543,253
Stormwater management	10,048,423	-	-	10,048,423
Recreation facilities and amenities	11,529,942	148,528	-	11,678,470
Entry features	174,698	-	-	174,698
Electrical, communications and lighting	4,335,102	-	-	4,335,102
Landscaping, irrigation and other	222,229	-	-	222,229
Total capital assets, being depreciated	59,787,287	214,888	-	60,002,175
Less accumulated depreciation for:				
Roadways	15,592,692	1,117,613	-	16,710,305
Stormwater management	4,999,067	334,947	-	5,334,014
Recreation facilities and amenities	7,725,747	577,185	-	8,302,932
Entry features	21,079	5,823	-	26,902
Electrical, communications and lighting	3,229,720	216,755	-	3,446,475
Landscaping, irrigation and other	222,229	-	-	222,229
Total accumulated depreciation	31,790,534	2,252,323	-	34,042,857
Total capital assets, being depreciated - net	27,996,753	(2,037,435)	-	25,959,318
Governmental activities capital assets - net	\$ 50,031,921	\$ (2,037,435)	\$ -	\$ 47,994,486

Depreciation expense was charged to function/programs as follows:

Governmental activities:	
Physical environment	\$ 1,675,138
Culture and recreation	577,185
Total depreciation expense	<u>\$ 2,252,323</u>

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE F – CAPITAL ASSETS (CONTINUED)

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

NOTE G – LONG-TERM LIABILITIES

\$73,620,000 Special Assessment Bonds, Series 2002 – On August 8, 2002, the District issued \$73,620,000 in Special Assessment Bonds, Series 2002. The Bonds were issued to pay off the Bond Anticipation Notes issued on December 28, 2001, for \$10,000,000 and to finance the acquisition and construction of certain improvements for the benefit of the District. The Bonds are payable through May 2033. The Bonds bear interest ranging from 5.9% to 7.375% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2005.

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

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was not in compliance with the requirements at September 30, 2024.

\$18,880,000 Special Assessment Bonds, Series 2005 – On March 1, 2005, the District issued \$18,880,000 in Special Assessment Bonds, Series 2005. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2036. The Bonds bear interest ranging at 5.80% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2008.

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

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

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was not in compliance with the requirements at September 30, 2024.

Both the Series 2002 and 2005 Bonds are in default. In accordance with the Bond Exchange discussed below, a portion of Series 2002 and 2005 Bonds were exchanged, and a portion are to remain outstanding as unexchanged Series 2002 and 2005 Bonds. There are no special assessment revenues pledged to the unexchanged Series 2002 and 2005 Bonds, therefore the District has missed its scheduled debt service payments on the Series 2002 and 2005 Bonds in the current fiscal year as well as previous fiscal years. The debt service fund has a deficit fund balance of (\$16,302,512) as of September 30, 2024.

Bond Exchange – Series 2015 Restructured Bonds

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

\$30,710,000 Special Assessment Refunding Bonds, Series 2015A – On June 30, 2015, the District issued \$30,710,000 in Special Assessment Refunding Bonds, Series 2015A. The Bonds were issued to refund a portion of the Series 2002A-1 Bonds. The Bonds are payable through May 2033. The Bonds bear interest ranging from 4.0% to 5.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2016.

The Series 2015A Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. The District is in compliance with those requirements of the Bond Indenture at September 30, 2024.

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.

\$20,355,000 Special Assessment Bonds, Series 2021 – On August 18, 2021, the District issued \$20,355,000 in Special Assessment Bonds, Series 2021. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2051. The Bonds bear interest ranging from 2.4% to 4.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2022.

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

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance 10/01/2023	Additions	Deletions	Balance 09/30/2024	Due Within One Year
Special Assessment Bonds, Series 2002	\$ 1,010,000	\$ -	\$ 685,000	\$ 325,000	\$ -
Special Assessment Bonds, Series 2005	1,685,000	-	645,000	1,040,000	-
Special Assessment Refunding Bonds, Series 2015A	20,220,000	-	1,600,000	18,620,000	1,685,000
Special Assessment Bonds, Series 2021	19,495,000	-	445,000	19,050,000	455,000
	42,410,000	-	3,375,000	39,035,000	2,140,000
Unamortized bond premium	554,438	-	25,710	528,728	-
	<u>\$ 42,964,438</u>	<u>\$ -</u>	<u>\$ 3,400,710</u>	<u>\$ 39,563,728</u>	<u>\$ 2,140,000</u>

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 2,140,000	\$ 1,594,643	\$ 3,734,643
2026	2,230,000	1,499,473	3,729,473
2027	2,335,000	1,400,063	3,735,063
2028	2,450,000	1,293,633	3,743,633
2029	2,555,000	1,181,775	3,736,775
2030-2034	12,080,000	4,031,470	16,111,470
2035-2039	3,250,000	2,378,013	5,628,013
2040-2044	3,825,000	1,813,070	5,638,070
2045-2049	4,665,000	1,002,800	5,667,800
2051	2,140,000	129,200	2,269,200
	<u>\$ 37,670,000</u>	<u>\$ 16,324,140</u>	<u>\$ 53,994,140</u>

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

NOTE H – LITIGATION & CLAIMS

On September 7, 2023, Kingwood Orlando Reunion Resort, LLC (hereinafter referred to as “Kingwood”) requested the transfer of conservation land from the District in order to modify a golf course, to allow for the construction of a new multi-unit development. The District’s bond trustee’s counsel sent a letter to the District on May 24, 2024, demanding that the District immediately commence assessment proceedings in order to consider whether and to what extent real property owned by Kingwood benefits from the District’s bond-funded projects and the debt special assessment that should be collected by the District resulting therefrom, and objecting to the transfer of conservation land from the District to Kingwood on the purported basis that the sale would constitute a breach of the bond contract. The District agreed to commence assessment proceedings after receiving the letter from the bond trustee’s counsel and the District Manager is currently working with the District Counsel and the District Engineer on that process. It is possible that a challenge could be asserted against the District related to the aforementioned assessment proceedings and/or Kingwood’s request for a transfer of District property.

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE I – DEVELOPER TRANSACTIONS

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

NOTE J – SHARED MAINTENANCE COSTS WITH REUNION EAST CDD

The District has an agreement with Reunion West CDD to share certain maintenance costs, including utilities and pool maintenance costs. The shared costs are allocated on a similar percentage basis as shared infrastructure with 56% allocated to Reunion West and 44% allocated to Reunion East during the current fiscal year. The majority of the costs are paid by Reunion East which is then reimbursed by the District for its proportionate share. The District's portion of these shared costs for the fiscal year ended September 30, 2024 was approximately \$1,759,005. Reunion West owed \$310,234 to the District as of September 30, 2024 related to their share of the costs.

NOTE K - MANAGEMENT COMPANY

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

NOTE L - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE M – CONCENTRATION

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

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2024

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Special assessments	2,005,293	\$ 2,005,293	\$ 2,049,984	\$ 44,691
Miscellaneous revenue	2,800	11,933	11,933	-
Investment earnings	137,605	193,706	252,391	58,685
TOTAL REVENUES	<u>2,145,698</u>	<u>2,210,932</u>	<u>2,314,308</u>	<u>103,376</u>
EXPENDITURES				
Current				
General government	203,691	236,666	230,999	5,667
Physical environment	1,543,822	1,594,227	1,648,678	(54,451)
Culture and recreation	209,608	226,360	210,975	15,385
Public safety	119,766	93,688	93,688	-
Road and streets	70,000	70,000	61,463	8,537
Capital outlay	363,973	363,973	214,888	149,085
TOTAL EXPENDITURES	<u>2,510,860</u>	<u>2,584,914</u>	<u>2,460,691</u>	<u>124,223</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(365,162)</u>	<u>(373,982)</u>	<u>(146,383)</u>	<u>227,599</u>
OTHER FINANCING SOURCES (USES)				
Carry forward surplus	410,761	419,581	-	(419,581)
TOTAL OTHER FINANCING SOURCES (USES)	<u>410,761</u>	<u>419,581</u>	<u>-</u>	<u>(419,581)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	<u>\$ 45,599</u>	<u>\$ 45,599</u>	(146,383)	<u>\$ (191,982)</u>
FUND BALANCES				
Beginning of year			<u>6,056,290</u>	
End of year			<u>\$ 5,909,907</u>	

REUNION EAST COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Reunion East Community Development District, as of September 30, 2024 and for the year ended September 30, 2024, which collectively comprise the Reunion East Community Development District's basic financial statements and have issued our report thereon dated June 30, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 30, 2025

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

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

We have examined Reunion East Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 30, 2025

Management Letter

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

Report on the Financial Statements

We have audited the financial statements of the Reunion East Community Development District ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 30, 2025.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 30, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. The current status of the prior finding is as follows:

Finding 2020-01: Financial Condition Assessment

Observation: The prior Developer failed to pay assessments on both the Series 2002 and 2005 Bonds and there are currently no special assessment revenues pledged to the Series 2002 and 2005 Bonds. The District did not make any of the schedule debt service payments on the Series 2002 and 2005 Bonds during the current fiscal year. Also, the District is not in compliance with the reserve requirements for the Series 2002 and 2005 Bonds. In addition, the debt service fund reported a deficit fund balance of (16,413,214) at September 30, 2024.

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

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Reunion East Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 5.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 18.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$10,897.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$3,079,898.
- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$582,024.
- f. The District amended its final adopted budget under Section 189.016(6), Florida Statutes as included on page 30.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Reunion East Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$423 to \$2,250 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$5,808,523.
- c. The total amount of outstanding bonds issued by the District as \$37,670,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

June 30, 2025

SECTION 7

WORK AUTHORIZATION FOR AMENITY MANAGEMENT SERVICES



This Work Authorization is for consideration pursuant to the Management Agreement between Reunion East Community Development District ("District") and Governmental Management Services-Central Florida, LLC ("Manager" or "GMS"), dated November 10, 2005. This Work Authorization shall be effective from October 1, 2025, until terminated or modified in accordance with the terms of the Management Agreement.

This Work Authorization expands the District Management Services to include Amenity Management Services as detailed below:

SCOPE OF SERVICES:

Electronic Mail Messaging System Management – Reunion East CDD

To enhance stakeholder engagement and keep residents informed, the District Management firm proposes the following comprehensive scope of services for managing an electronic mail messaging system integrated with the Reunion East CDD website. The objective is to ensure timely, accurate, and professional communication of District-related information.

1. System Setup & Integration

- Select and configure an email messaging platform that integrates with the CDD’s website
- Coordinate with the District’s website administrator and hosting vendor to implement a subscriber sign-up interface on the Reunion East CDD website
- Ensure compliance with Florida public records requirements

2. Subscriber Database Management

- Create and maintain a secure and regularly updated subscriber list, including:
 - Resident and stakeholder emails obtained through voluntary sign-up
 - New owners/renters added via public records or welcome communications, or issuance of amenity access cards
 - Opt-out/unsubscribe tracking in accordance with email laws (CAN-SPAM, etc.)
- Segment the subscriber database for targeted messages if needed

3. Message Planning & Content Development

- Identify appropriate content for distribution, including:
 - Policy changes, Board meeting announcements, and public notices
 - Facility closures, maintenance schedules, and construction updates
 - Emergency alerts and time-sensitive issues (e.g., storm prep)
 - Community updates and general information to enhance engagement
- Draft professional, grammatically correct, and visually attractive email messages using branded templates that reflect the District’s identity

4. Message Design & Branding

- Develop and maintain custom email templates that include:
 - CDD logo, colors, and consistent visual style
 - Clear subject lines and responsive layout for mobile devices
 - Accessible and ADA-compliant formatting
- Use engaging visuals, icons, and infographics when applicable to improve clarity and appeal

ORLANDO
219 E. Livingston St.
Orlando, FL 32801
(407) 841-5524

ORLANDO
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822
(407) 841-5524

ST. AUGUSTINE
475 West Town Place
Suite 114
St. Augustine, FL 32092
(904) 940-5850

FT. LAUDERDALE
5385 N. Nob Hill Road
Sunrise, FL 33351
(954) 721-8681

TAMPA
4530 Eagle Falls Pl
Tampa, FL 33619
(813) 344-4844

PALM COAST
393 Palm Coast Parkway SW
Suite 4
Palm Coast, FL 32137
(904) 940-5850

KNOXVILLE
1001 Bradford Way
Kingston, TN 37763
(865) 717-7700



5. Email Distribution & Scheduling

- Send email campaigns on a regular or as-needed basis, including:
 - Quarterly newsletters
 - Special announcements (e.g., new policies, upcoming projects, Board appointments)
 - Event-specific reminders and follow-ups
 - Targeted communications for key initiatives (e.g., budget meetings, amenity upgrades)
 - Schedule messages for optimal delivery times and confirm successful transmission to the subscriber base
-

6. Reporting & Metrics

- Track and report analytics, including:
 - Open rates, click-through rates, unsubscribes, and delivery issues
 - Subscriber growth over time
 - Provide quarterly summary reports to the Board of Supervisors for review
-

7. Public Records Compliance

- Maintain message archives in compliance with Florida's public records laws
 - Ensure all subscriber interactions, message content, and records are properly stored and accessible for District use or public inquiry
-

8. Customer Support & Troubleshooting

- Serve as the main point of contact for questions or technical issues related to email messaging
 - Assist subscribers who request help with sign-up, unsubscribing, or updating contact information
 - Coordinate with the platform provider to resolve any issues (e.g., spam flagging, bounce rates)
-

Optional Add-On Services

- Create a "News Center" on the CDD website to archive and display past messages
 - Include interactive elements like surveys to gather community feedback
-

Summary of Deliverables

- Fully managed, compliant email messaging platform
 - Subscriber database oversight and segmentation
 - Professionally written and designed communications
 - Regular analytics and stakeholder engagement tracking
 - Reliable and secure communication system integrated with the CDD website
-



Facility Rental Management – Reunion East CDD

As the District Management firm for Reunion East CDD, we propose the following comprehensive scope of services to support the efficient and professional management of the CDD's two rental facilities, Seven Eagles/Linear Park and Heritage Crossings Community Center. Our goal is to ensure a smooth rental process for residents and guests while protecting the District's assets and maintaining a high standard of service.

1. Rental Administration

- Respond to inquiries regarding facility availability, rental terms, and rules via phone, email, or website
- Provide rental applications and ensure all forms are completed and signed
- Maintain and update rental agreements in compliance with CDD policies
- Collect and process rental fees, security fees, damage deposits, and other applicable charges
- Issue a timely refund of deposits upon satisfactory post-event inspection
- Maintain accurate financial records related to rentals and provide monthly reconciliation reports to District staff

2. Scheduling & Reservations

- Maintain a real-time calendar of events and facility availability
- Confirm and document all approved reservations, ensuring no double-bookings
- Enforce blackout dates as designated by the CDD for Board Meetings or maintenance needs
- Provide reminders to renters regarding upcoming events, terms, and access procedures

3. Facility Preparation & Oversight

- Coordinate and/or perform pre-event setup, including tables, chairs, signage, or other standard amenities
- Coordinate custodial or cleaning services pre- and post-event
- Coordinate facility inspection before and after each rental to assess cleanliness, damages, and compliance with rental rules
- Notify the District Field Operations Manager of maintenance or repair issues as needed

4. Security Coordination

- Arrange security services as required by the District's rental policies or for specific event types (e.g., after-hours parties, large groups)
- Confirm coverage and arrival time of security personnel with the renter and vendor
- Ensure compliance with any insurance or liability requirements related to third-party services

5. Policy Compliance & Enforcement

- Ensure renters are informed of all CDD facility use rules, including noise restrictions, alcohol use, occupancy limits, and parking regulations
- Monitor for violations of rental policies
- Recommend updates to rental policies or procedures based on observed trends or issues

6. Communication & Customer Service

- Serve as the point of contact for renters before, during, and after events
- Handle minor issues or conflicts that arise on the day of rental and escalate if needed
- Conduct periodic satisfaction surveys or informal feedback follow-ups to improve service quality



7. Reporting & Documentation

- Maintain a log of all rentals, including renter name, date/time, type of event, fees paid, deposit held/refunded, and any incidents
- Provide quarterly reports to District staff and the Board summarizing facility usage, revenues, expenses, and feedback
- Store rental agreements, damage photos, inspection checklists, and correspondence for legal and administrative reference

8. Optional Add-Ons

- Create and manage an online reservation portal or webpage
- Coordinate marketing and promotion of the facilities for increased usage
- Gather feedback from renters to evaluate effectiveness of services

COMPENSATION:

An annual fee of \$9,000, billed monthly, will be included in the District invoice for Amenity Management Services. (Excludes Reimbursable Mailing Expenses)

**Governmental Management
Services-Central Florida, LLC.**

**Reunion East Community
Development District**

George Flint
Vice President

Chair/Vice-Chair, Board of Supervisors

Signature Date

Signature Date

SECTION 8



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

PROPOSAL

Page 1 of 1

TO: GMS

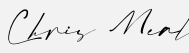
Attention: Alan
Ascheerer@gmscfl.com

PHONE	DATE
	06/18/25
PROPOSAL #	
25-0442	
JOB NAME/LOCATION	
Reunion- Excitement Dr Striping	
Excitement Dr	
From Raidiant Ct to Titian Ct	

We hereby submit specifications and estimates for:

Item	Description	Quantity	U/M	Unit Price	Amount
<u>Excitement Dr (Radiant Ct- Titian Ct)</u>					
<u>OPTION # 1</u>					
	6" Double Yellow Themoplastic Striping and RPMs	1	LS	\$ 5,500.00	\$ 5,500.00
<u>OPTION # 2</u>					
	6" Single Yellow 10- 30 Skip Thermoplastic Striping and RPMs	1	LS	\$ 3,500.00	\$ 3,500.00

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.

Total:	SEE ABOVE
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
Matt Robinson, Project Coordinator/Scheduling
Cris Mercedes, Gen Admin, Insurance, Submittals

estimating@fausnight.com
phil@fausnight.com
matt.robinson@fausnight.com
cris@fausnight.com

SECTION 9

NOTICE OF REVISED MEETING DATES REUNION EAST COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the *Reunion East Community Development District* will hold their regularly scheduled public meetings for **Fiscal Year 2025** at **1:00 pm at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida 34747**, on the **second Thursday** of each month as follows, unless otherwise indicated:

July 10, 2025

August 14, 2025

September 11, 2025 – Joint Meeting with Reunion West CDD at 10:00 am

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 219 E. Livingston Street, Orlando, FL 32801; (407)841-5524, during normal business hours, or by visiting the District's website at <https://reunioneastcdd.com>.

A meeting may be continued to a date, time, and place as evidenced by motion of the majority of Board Members participating at that meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Tricia L. Adams
Governmental Management Services – Central Florida, LLC
District Manager

SECTION 10

SECTION D

SECTION I

Reunion East Action Items				
Meeting Assigned	Item	Assigned To	Status	Comments
2/13/20	Access to Reunion Village/ Davenport Creek Bridge	Curley/Scheerer	In Process	<p>Meyer construction portion of project completed July 2023. ACT/Guardian agreement executed. Permitting with Osceola County issued for construction. Permit for electrical work issued. Directional bore completed. Contractor on site December 2024. Infrastructure gates and equipment installed. Wiring completed March 2025.</p> <p>One Meter installed at west gate as of 06.26.2025. One meter pending for east gate.</p>
5/22/23	RFID & Transponder at Reunion Village Gate	Scheerer/Trucco	In Process	<p>Approved 07.13.2023; RFID/prox card reader installed. Transponder reader installed - dataline needs troubleshooting but pending legal work to verify ownership of guard house.</p>

6/8/23	Determine Best Use of The Stables Parcel	Trucco	In Process	Appraisal completed. District Engineer analysis of bond funds used completed. Proposal from bond counsel for tax analysis approved 01.09.2025 and analysis is pending. Agreement executed.
10/12/23	KORR petition to consider property conveyance from RE to KORR		On Hold	Developer funding agreement in place, request under review.
12/14/23	Vertical Bridge for Access Easement to FDOT Parcel for Cell Tower	Trucco	In Process	Developer funding agreement approved. Offer reviewed 09.12.2024 and BOS delegated further communication to the Chair. New offer approved 11.14.2024. Agreement pending finalization as of 01.09.2025. Alternative access approved by BOS 03.13.2025
3/13/25	Mailbox Kiosk License Agreement or Addendum	Trucco	In Process	02.18.2025 District Manager provided District Counsel with parcel details for two mailbox kiosk locations at Reunion Village. License agreement to be considered at a future meeting.

3/13/25	Mailbox Parking Modification	Curley	In Process	Reunion Village Boulevard and Poplin Street Intersection. Determine if Parking Improvements are feasible.
3/13/25	Reunion East Rentals - Heritage Crossings Community Center	Adams	In Process	District Manager met with Reunion Resort rental Director of Sales and Marketing 03.31.2025. Marketing materials pending. Consideration of agreement for Rental Management to be considered 07.10.2025.
Reunion West Action Items				
Meeting Assigned	Action Item	Assigned To	Status	Comments

1/13/22	Monitor Residential/Industrial/Commercial Development Nearby Reunion			https://permits.osceola.org/CitizenAccess/Default.aspx Parcel Numbers: 282527000000600000 51.02 acres 332527000000500000 52.55 acres 3325273160000A0090 19.04 acres
12/9/21	Monitor Sinclair Road Extension Project			www.Osceola.org/go/sinclairroad

	Monitor Old Lake Wilson Road Improvement Project			South Old Lake Wilson Road improvement (CR 532 intersection to Assembly Ct) expedited due to I-4 planned improvements. Impact to CDD property being evaluated. North Old Lake Wilson Road improvements to be facilitated by FDOT.
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1/9/25	Identify S-Curves for center striping and bring back recommended locations to the Board	Curley	In Process	Excitement Dr. centerline to be considered 07.10.2025.
6/12/25	Review traffic pattern, signs and road markings entering Sinclair Gate	Curley/Scheerer	In Process	Striping and/or signage improvements and/or relocation may be needed to sequester resident traffic versus guests

SECTION II

Reunion East

Community Development District

Summary of Invoices

June 01, 2025 - June 30, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	6/4/25	6496-6501	\$ 34,145.91
	6/12/25	6503-6514	77,071.45
	6/19/25	6515-6529	359,121.89
	6/25/25	6530-6535	11,471.46
			<hr/>
			\$ 481,810.71
R&M Fund			
	6/19/25	290-291	\$ 19,754.60
	6/25/25	292	\$ 3,225.00
			<hr/>
			\$ 22,979.60
Payroll			
	<u>June 2025</u>		
	Diane Davis	50820	\$ 184.70
	John Dryburgh	50821	184.70
	June Wispelwey	50822	184.70
	Mark Greenstein	50823	184.70
	Trudy Hobbs	50824	184.70
			<hr/>
			\$ 923.50
TOTAL			\$ 505,713.81

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/04/25	00129	5/16/25 5823	202505 320-53800-48100		*	493.05	
			RESET CLOCKS/NOSMOKE SIGN				
		5/16/25 5823	202505 300-13100-10100		*	371.95	
			RESET CLOCKS/NOSMOKE SIGN				
		5/16/25 5824	202505 320-53800-46200		*	897.75	
			RPLC 2 UMBRELLAS/STORE 5				
		5/16/25 5824	202505 300-13100-10100		*	677.25	
			RPLC 2 UMBRELLAS/STORE 5				
		5/17/25 5826	202505 320-53800-47200		*	450.30	
			HS-RPLC 8 TREE LGHT/TIMER				
		5/17/25 5826	202505 300-13100-10100		*	339.70	
			HS-RPLC 8 TREE LGHT/TIMER				
BERRY CONSTRUCTION INC.						3,230.00	006496
6/04/25	00072	5/15/25 37750	202505 320-53800-53000		*	940.50	
			BLACKOUT STRIP-TRAD.BLVD				
		5/15/25 37750	202505 300-13100-10100		*	709.50	
			BLACKOUT STRIP-TRAD.BLVD				
		5/15/25 37750	202505 320-53800-53000		*	1,026.00	
			ADD PAINT TURN LANE STRIP				
		5/15/25 37750	202505 300-13100-10100		*	774.00	
			ADD PAINT TURN LANE STRIP				
FAUSNIGHT STRIPE & LINE INC						3,450.00	006497
6/04/25	00054	6/01/25 2025JUN	202506 320-53800-34500		*	6,650.00	
			SECURITY SERVICES JUN25				
		6/01/25 2025JUN	202506 300-13100-10100		*	5,016.66	
			SECURITY SERVICES JUN25				
REUNION RESORT & CLUB MASTER ASSOC.						11,666.66	006498
6/04/25	99999	6/04/25 VOID	202506 000-00000-00000		C	.00	
			VOID CHECK				
*****INVALID VENDOR NUMBER*****						.00	006499
6/04/25	00060	4/28/25 316830-2	202504 320-53800-46200		*	534.35	
			SE-330GAL BLEACH/DELIVERY				
		4/28/25 316830-2	202504 300-13100-10100		*	403.10	
			SE-330GAL BLEACH/DELIVERY				
		5/07/25 317117	202505 320-53800-46200		*	734.96	
			HS-INST.MOTOR/SHAFT SEAL				
		5/07/25 317117	202505 300-13100-10100		*	554.44	
			HS-INST.MOTOR/SHAFT SEAL				
		5/07/25 317131	202505 320-53800-46200		*	194.94	
			SE-INST.TORO VALVE-SPA#2				
		5/07/25 317131	202505 300-13100-10100		*	147.06	
			SE-INST.TORO VALVE-SPA#2				
REUE REUNION EAST TVISCARRA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
6/12/25	00074	5/31/25 228492	202505 320-53800-47000			*	754.11		
			AQUATIC PLANT MGMT MAY25						
		5/31/25 228492	202505 300-13100-10100			*	568.89		
			AQUATIC PLANT MGMT MAY25						
APPLIED AQUATIC MANAGEMENT, INC.								1,323.00	006502
6/12/25	00095	5/30/25 252811	202505 320-53800-57400			*	250.80		
			GATES/BARRIERS WERE OPEN						
		5/30/25 252811	202505 300-13100-10100			*	189.20		
			GATES/BARRIERS WERE OPEN						
ACCESS CONTROL SYSTEMS LLC								440.00	006503
6/12/25	00129	5/24/25 5828	202505 320-53800-57400			*	133.95		
			RPR DOOR ROLLERS ENTRANCE						
		5/24/25 5828	202505 300-13100-10100			*	101.05		
			RPR DOOR ROLLERS ENTRANCE						
		5/24/25 5829	202505 320-53800-46200			*	133.95		
			RPLC UMBRLLS/ADJ BASE LCK						
		5/24/25 5829	202505 300-13100-10100			*	101.05		
			RPLC UMBRLLS/ADJ BASE LCK						
		5/24/25 5830	202505 320-53800-46200			*	126.54		
			RPLC UMBRLL/ADJ HOSE BIB						
		5/24/25 5830	202505 300-13100-10100			*	95.46		
			RPLC UMBRLL/ADJ HOSE BIB						
		5/24/25 5831	202505 320-53800-48100			*	133.95		
			INSTL CABLE POST/RPR ENDS						
		5/24/25 5831	202505 300-13100-10100			*	101.05		
			INSTL CABLE POST/RPR ENDS						
		5/24/25 5832	202505 320-53800-48100			*	532.95		
			PTCHD/PNTD RAILINGS POOL						
		5/24/25 5832	202505 300-13100-10100			*	402.05		
			PTCHD/PNTD RAILINGS POOL						
BERRY CONSTRUCTION INC.								1,862.00	006504
6/12/25	00148	4/01/25 49-60-00	202504 320-53800-46200			*	213.75		
			PERMIT-HOMESTEAD POOL						
		4/01/25 49-60-00	202504 300-13100-10100			*	161.25		
			PERMIT-HOMESTEAD POOL						
		4/01/25 49-60-00	202504 320-53800-46200			*	213.75		
			PERMIT-HC POOL A						
		4/01/25 49-60-00	202504 300-13100-10100			*	161.25		
			PERMIT-HC POOL A						
		4/01/25 49-60-00	202504 320-53800-46200			*	213.75		
			PERMIT-HC POOL B						
		4/01/25 49-60-00	202504 300-13100-10100			*	161.25		
			PERMIT-HC POOL B						
FLORIDA DEPARTMENT OF HEALTH								1,125.00	006505
REUE REUNION EAST TVISCARRA									

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/03/25	PAGE	4
*** CHECK DATES 06/01/2025 - 06/30/2025 ***														
GENERAL FUND														
BANK A REUNION EAST CDD														
CHECK DATE	VEND#	.....INVOICE.....		...EXPENSED TO...			VENDOR NAME		STATUS	AMOUNT	.....CHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS			AMOUNT		#	
6/12/25	00079	6/07/25	11047834	202506	330	53800	47900		*		48.34			
			MTHLY PEST CONTROL JUN25											
		6/07/25	11047834	202506	300	13100	10100		*		36.46			
			MTHLY PEST CONTROL JUN25											
HOMETEAM PEST DEFENSE											84.80	006506		
6/12/25	00119	6/09/25	140857	202505	310	51300	31500		*		1,050.50			
			PHONE/EMAIL/CONFR CALL											
		6/09/25	140858	202505	310	51300	31500		*		476.00			
			REV/I-4 PROJECT/EMAILS											
LATHAM LUNA EDEN & BEAUDINE LLP											1,526.50	006507		
6/12/25	00192	5/25/25	1789	202506	320	53800	43300		*		1,730.52			
			POOL AMENITIES JUN25											
		5/25/25	1789	202506	300	13100	10100		*		1,305.48			
			POOL AMENITIES JUN25											
		5/25/25	1789	202506	320	53800	43300		*		4,320.60			
			POOL ATTENDANT JUN25											
		5/25/25	1789	202506	300	13100	10100		*		3,259.40			
			POOL ATTENDANT JUN25											
		5/25/25	1789	202506	320	53800	43300		*		494.19			
			HCCC CLEANING JUN25											
		5/25/25	1789	202506	300	13100	10100		*		372.81			
			HCCC CLEANING JUN25											
		5/25/25	1789	202506	320	53800	43300		*		44.52			
			LILOPAK 300CNT PAPER CUPS											
		5/25/25	1789	202506	300	13100	10100		*		33.58			
			LILOPAK 300CNT PAPER CUPS											
PG SERVICE GROUP LLC											11,561.10	006508		
6/12/25	00103	6/09/25	06092025	202506	300	20700	10000		*		30,969.46			
			FY25 DEBT SVC SER2015A											
REUNION EAST CDD C/O USBANK											30,969.46	006509		
6/12/25	00103	6/09/25	06092025	202506	300	20700	10800		*		13,675.45			
			FY25 DEBT SVC SER2021											
REUNION EAST CDD C/O USBANK											13,675.45	006510		
6/12/25	00175	6/01/25	1012155	202506	320	53800	46200		*		4,845.00			
			POOL MAINTENANCE JUN25											
		6/01/25	1012155	202506	300	13100	10100		*		3,655.00			
			POOL MAINTENANCE JUN25											
ROBERTS POOL SERVICE AND REPAIR INC											8,500.00	006511		
6/12/25	99999	6/12/25	VOID	202506	000	00000	00000		C		.00			
			VOID CHECK											
*****INVALID VENDOR NUMBER*****											.00	006512		
REUE REUNION EAST TVISCARRA														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/12/25	00060	5/20/25 317552	202505 320-53800-46200	HC-RPL 3 NON-SKID TILES	*	287.11	
		5/20/25 317552	202505 300-13100-10100	HC-RPL 3 NON-SKID TILES	*	216.60	
		5/20/25 317553	202505 320-53800-46200	HC-NEW MOTOR/SHAFT SEAL	*	891.39	
		5/20/25 317553	202505 300-13100-10100	HC-NEW MOTOR/SHAFT SEAL	*	672.46	
		5/21/25 317615	202505 320-53800-46200	SE-290GL BLEACH/8GL ACID	*	514.97	
		5/21/25 317615	202505 300-13100-10100	SE-290GL BLEACH/8GL ACID	*	388.48	
		5/28/25 317758	202505 320-53800-46200	HOM-RPR POP-OFF WDNG POOL	*	279.30	
		5/28/25 317758	202505 300-13100-10100	HOM-RPR POP-OFF WDNG POOL	*	210.70	
		5/28/25 317759	202505 320-53800-46200	HOM-NEW 3" BUTTERFLY VALV	*	413.25	
		5/28/25 317759	202505 300-13100-10100	HOM-NEW 3" BUTTERFLY VALV	*	311.75	
		5/28/25 317771	202505 320-53800-46200	TER-ADJ AUTOFILL BASIN	*	119.70	
		5/28/25 317771	202505 300-13100-10100	TER-ADJ AUTOFILL BASIN	*	90.30	
		5/28/25 317799	202505 320-53800-46200	HC-30GAL BLEACH	*	503.00	
		5/28/25 317799	202505 300-13100-10100	HC-30GAL BLEACH	*	379.45	
		5/29/25 317986	202505 320-53800-46200	HC-180GAL BLEACH	*	282.15	
		5/29/25 317986	202505 300-13100-10100	HC-180GAL BLEACH	*	212.85	
SPIES POOL LLC						5,773.46	006513
6/12/25	00002	5/31/25 11740712	202505 310-51300-48000	NOT WRKSHP-LAND RFP MTG	*	131.49	
		5/31/25 11740712	202505 300-13100-10100	NOT WRKSHP-LAND RFP MTG	*	99.19	
TRIBUNE PUBLISHING COMPANY LLC DBA						230.68	006514
6/19/25	00095	6/10/25 252948	202506 320-53800-57400	NEW GATE ARM/LED ARM	*	1,125.29	
		6/10/25 252948	202506 300-13100-10100	NEW GATE ARM/LED ARM	*	848.90	
		6/16/25 253296	202506 300-15500-10000	PDK CLOUD 7/1/25-7/1/26	*	410.40	
REUE REUNION EAST TVISCARRA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/16/25	253296 202506 300-13100-10100		*	309.60	
			PDK CLOUD 7/1/25-7/1/26				
				ACCESS CONTROL SYSTEMS LLC			2,694.19 006515
6/19/25	00129	6/05/25	5842 202505 320-53800-46200		*	151.05	
			REP 4 UMBRLS/CHECK LIGHTS				
		6/05/25	5842 202505 300-13100-10100		*	113.95	
			REP 4 UMBRLS/CHECK LIGHTS				
		6/05/25	5843 202505 320-53800-46200		*	151.05	
			RMV BROKEN TABLE/UMBRELLA				
		6/05/25	5843 202505 300-13100-10100		*	113.95	
			RMV BROKEN TABLE/UMBRELLA				
		6/05/25	5844 202505 320-53800-47700		*	390.45	
			CLN ROOF DRNS/INSP SDWALL				
		6/05/25	5844 202505 300-13100-10100		*	294.55	
			CLN ROOF DRNS/INSP SDWALL				
		6/08/25	5846 202506 320-53800-47200		*	1,060.20	
			RWR JMPR WIRES/REP LIGHTS				
		6/08/25	5846 202506 300-13100-10100		*	799.80	
			RWR JMPR WIRES/REP LIGHTS				
		6/08/25	5847 202504 320-53800-47700		*	162.45	
			RPR GATE/REP BRKN HINGES				
		6/08/25	5847 202504 300-13100-10100		*	122.55	
			RPR GATE/REP BRKN HINGES				
		6/08/25	5848 202506 320-53800-46200		*	276.45	
			RCV POOL EQUIP/REP TBL TP				
		6/08/25	5848 202506 300-13100-10100		*	208.55	
			RCV POOL EQUIP/REP TBL TP				
		6/08/25	5849 202506 320-53800-46200		*	105.45	
			REP BRKN TABLE/UMBRELLA				
		6/08/25	5849 202506 300-13100-10100		*	79.55	
			REP BRKN TABLE/UMBRELLA				
		6/08/25	5850 202506 320-53800-46200		*	105.45	
			CHK POOL FUR/REP 2 UMBRL				
		6/08/25	5850 202506 300-13100-10100		*	79.55	
			CHK POOL FUR/REP 2 UMBRL				
		6/08/25	5851 202506 320-53800-47200		*	1,291.05	
			REP SIGN LIGHTS/TREE LGHT				
		6/08/25	5851 202506 300-13100-10100		*	973.95	
			REP SIGN LIGHTS/TREE LGHT				
		6/13/25	5855 202506 320-53800-47700		*	361.95	
			REP FLUSH VALVE/WOMEN BTH				
		6/13/25	5855 202506 300-13100-10100		*	273.05	
			REP FLUSH VALVE/WOMEN BTH				
		6/13/25	5856 202506 320-53800-47700		*	390.45	
			NW 30WT DECK LT/RPR SCRWS				

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/13/25		5856	202506 300-13100-10100		*	294.55	
		NW 30WT DECK LT/RPR SCRWS					
6/13/25		5857	202506 320-53800-47700		*	342.00	
		CLN GUTTER/RNTL DOWNSPOUT					
6/13/25		5857	202506 300-13100-10100		*	258.00	
		CLN GUTTER/RNTL DOWNSPOUT					
6/13/25		5859	202506 320-53800-57400		*	270.75	
		RPC BEAM ANCHR/RNTL SIGN					
6/13/25		5859	202506 300-13100-10100		*	204.25	
		RPC BEAM ANCHR/RNTL SIGN					
6/13/25		5860	202506 320-53800-47700		*	162.45	
		RPL SCREEN/WOMENS RSTROOM					
6/13/25		5860	202506 300-13100-10100		*	122.55	
		RPL SCREEN/WOMENS RSTROOM					
BERRY CONSTRUCTION INC.						9,160.00	006518
6/19/25	00134	6/04/25 4406	202504 310-51300-31100		*	1,032.50	
		MAIL KIOSK SKETCH/PLANS					
		6/04/25 4406A	202505 310-51300-31100		*	1,208.75	
		OPENSOURCE DSCSN/CDD MTG					
		6/04/25 4408	202505 310-51300-31100		*	789.40	
		COOR FDOT/CALL MOV FORWRD					
BOYD CIVIL ENGINEERING INC						3,030.65	006519
6/19/25	00049	6/01/25 653	202506 320-53800-12000		*	3,838.58	
		FIELD MANAGEMENT JUN25					
		6/01/25 654	202506 310-51300-34000		*	4,414.50	
		MANAGEMENT FEES JUN25					
		6/01/25 654	202506 310-51300-35200		*	105.00	
		WEBSITE ADMIN JUN25					
		6/01/25 654	202506 310-51300-35100		*	157.50	
		INFORMATION TECH JUN25					
		6/01/25 654	202506 310-51300-31300		*	875.00	
		DISSEMINATION SVCS JUN25					
		6/01/25 654	202506 310-51300-51000		*	.96	
		OFFICE SUPPLIES JUN25					
		6/01/25 654	202506 310-51300-42000		*	31.33	
		POSTAGE JUN25					
GOVERNMENTAL MANAGEMENT SERVICES						9,422.87	006520
6/19/25	00051	6/01/25 49-60-00	202506 320-53800-46200		*	213.75	
		PERMIT-SEVEN EAGLE POOL					
		6/01/25 49-60-00	202506 300-13100-10100		*	161.25	
		PERMIT-SEVEN EAGLE POOL					
		6/01/25 49-60-00	202506 320-53800-46200		*	142.50	
		PERMIT-SEVEN EAGLE SPA 1					

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-SEVEN EAGLE SPA 1	*	107.50	
6/01/25		49-60-00 202506 320-53800-46200		PERMIT-SEVEN EAGLE SPA 2	*	142.50	
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-SEVEN EAGLE SPA 2	*	107.50	
6/01/25		49-60-00 202506 320-53800-46200		PERMIT-HC WADING POOL	*	142.50	
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-HC WADING POOL	*	107.50	
6/01/25		49-60-00 202506 320-53800-46200		PERMIT-HER CROSS SPA B	*	142.50	
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-HER CROSS SPA B	*	107.50	
6/01/25		49-60-00 202506 320-53800-46200		HOME SPA INSPECTN 5/8/25	*	28.50	
6/01/25		49-60-00 202506 300-13100-10100		HOME SPA INSPECTN 5/8/25	*	21.50	
6/01/25		49-60-00 202506 320-53800-46200		HOME WADING INSPCT 5/8/25	*	28.50	
6/01/25		49-60-00 202506 300-13100-10100		HOME WADING INSPCT 5/8/25	*	21.50	
6/01/25		49-60-00 202506 320-53800-46200		PERMIT-HOME WADING POOL	*	142.50	
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-HOME WADING POOL	*	107.50	
6/01/25		49-60-00 202506 320-53800-46200		PERMIT-CARRIAGE PNT POOL	*	213.75	
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-CARRIAGE PNT POOL	*	161.25	
6/01/25		49-60-00 202506 320-53800-46200		PERMIT-CARRIAGE PNT SPA	*	142.50	
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-CARRIAGE PNT SPA	*	107.50	
6/01/25		49-60-00 202506 320-53800-46200		PERMIT-TERRACE POOL	*	213.75	
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-TERRACE POOL	*	161.25	
6/01/25		49-60-00 202506 320-53800-46200		PERMIT-TERRACE SPA	*	142.50	
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-TERRACE SPA	*	107.50	
6/01/25		49-60-00 202506 320-53800-46200		PERMIT-HOMESTEAD SPA	*	142.50	
6/01/25		49-60-00 202506 300-13100-10100		PERMIT-HOMESTEAD SPA	*	107.50	

OSCEOLA COUNTY HEALTH DEPARTMENT

3,225.00 006522

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/19/25	00030	6/01/25 931509	202506 320-53800-47300 LANDSCAPE MAINT JUN25		*	29,023.29	
		6/01/25 931509	202506 300-13100-10100 LANDSCAPE MAINT JUN25		*	21,894.76	
		6/01/25 931509	202506 320-53800-47300 LANDSCAPE MNT PH1-5 JUN25		*	7,235.94	
		6/01/25 931509	202506 300-13100-10100 LANDSCAPE MNT PH1-5 JUN25		*	5,458.69	
		6/01/25 931509	202506 320-53800-47300 STABLE/POND/REV CTR JUN25		*	1,456.92	
		6/01/25 931509	202506 300-13100-10100 STABLE/POND/REV CTR JUN25		*	1,099.08	
		6/01/25 931509	202506 320-53800-47300 BEDDING PLANTS/PH1-3 JUN		*	8,565.20	
		6/01/25 931509	202506 300-13100-10100 BEDDING PLANTS/PH1-3 JUN		*	6,461.47	
		6/01/25 931509	202506 320-53800-47300 PALM TRIMMING JUN25		*	12,609.72	
		6/01/25 931509	202506 300-13100-10100 PALM TRIMMING JUN25		*	9,512.59	
		6/01/25 931509	202506 320-53800-47300 W/O REMAINING PHASE JUN25		*	2,233.83-	
		6/01/25 931509	202506 300-13100-10100 W/O REMAINING PHASE JUN25		*	1,685.17-	
		6/03/25 929043	202505 320-53800-46500 2 RAINBIRD VALVE/SLIP FIX		*	812.25	
		6/03/25 929043	202505 300-13100-10100 2 RAINBIRD VALVE/SLIP FIX		*	612.75	
		6/04/25 929551	202505 320-53800-47400 25B CHOC MLCH/30 RED DWRP		*	578.55	
		6/04/25 929551	202505 300-13100-10100 25B CHOC MLCH/30 RED DWRP		*	436.45	
YELLOWSTONE LANDSCAPE-SOUTHEAST LLC						101,838.66	006529
6/25/25	00074	6/15/25 228974	202506 320-53800-47000 AQUATIC PLANT MGMT JUN25		*	754.11	
		6/15/25 228974	202506 300-13100-10100 AQUATIC PLANT MGMT JUN25		*	568.89	
APPLIED AQUATIC MANAGEMENT, INC.						1,323.00	006530
6/25/25	00092	5/31/25 2790	202505 320-53800-41000 CP PHONE LINE 2365 MAY25		*	49.73	
		5/31/25 2790	202505 300-13100-10100 CP PHONE LINE 2365 MAY25		*	37.52	
		5/31/25 2790	202505 320-53800-41000 HC PHONE LINE 4574 MAY25		*	49.73	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/31/25	2790	202505 300-13100-10100			*	37.52	
		HC PHONE LINE 4574 MAY25					
5/31/25	2790	202505 320-53800-41000			*	49.73	
		HS PHONE LINE 9325 MAY25					
5/31/25	2790	202505 300-13100-10100			*	37.52	
		HS PHONE LINE 9325 MAY25					
5/31/25	2790	202505 320-53800-41000			*	49.73	
		HS PHONE LINE 9385 MAY25					
5/31/25	2790	202505 300-13100-10100			*	37.52	
		HS PHONE LINE 9385 MAY25					
5/31/25	2790	202505 330-53800-41000			*	49.73	
		HC IRRG LINE 9758 MAY25					
5/31/25	2790	202505 300-13100-10100			*	37.52	
		HC IRRG LINE 9758 MAY25					
5/31/25	2790	202505 330-53800-41000			*	49.73	
		HC IRRG LINE 9867 MAY25					
5/31/25	2790	202505 300-13100-10100			*	37.52	
		HC IRRG LINE 9867 MAY25					
5/31/25	2790	202505 330-53800-41000			*	49.73	
		HC FIRE LINE 3534 MAY25					
5/31/25	2790	202505 300-13100-10100			*	37.52	
		HC FIRE LINE 3534 MAY25					
5/31/25	2790	202505 330-53800-41000			*	49.73	
		HC FIRE LINE 9525 MAY25					
5/31/25	2790	202505 300-13100-10100			*	37.52	
		HC FIRE LINE 9525 MAY25					
5/31/25	2791	202505 320-53800-41000			*	385.19	
		POOL CIRCUIT+MODEM MAY25					
5/31/25	2791	202505 300-13100-10100			*	290.58	
		POOL CIRCUIT+MODEM MAY25					
5/31/25	2792	202505 320-53800-41000			*	124.31	
		CENTURYLNK-CP GATE/ACCESS					
5/31/25	2792	202505 300-13100-10100			*	93.78	
		CENTURYLNK-CP GATE/ACCESS					
6/01/25	2793	202505 320-53800-43100			*	108.74	
		TOHO METER#62644090 MAY25					
6/01/25	2794	202506 320-53800-41000			*	49.73	
		CP PHONE LINE 2365 JUN25					
6/01/25	2794	202506 300-13100-10100			*	37.52	
		CP PHONE LINE 2365 JUN25					
6/01/25	2794	202506 320-53800-41000			*	49.73	
		HC PHONE LINE 4574 JUN25					
6/01/25	2794	202506 300-13100-10100			*	37.52	
		HC PHONE LINE 4574 JUN25					
6/01/25	2794	202506 320-53800-41000			*	49.73	
		HS PHONE LINE 9325 JUN25					

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/01/25	2794	2794	202506 300-13100-10100 HS PHONE LINE 9325 JUN25		*	37.52	
6/01/25	2794	2794	202506 320-53800-41000 HS PHONE LINE 9385 JUN25		*	49.73	
6/01/25	2794	2794	202506 300-13100-10100 HS PHONE LINE 9385 JUN25		*	37.52	
6/01/25	2794	2794	202506 330-53800-41000 HC IRRG LINE 9758 JUN25		*	49.73	
6/01/25	2794	2794	202506 300-13100-10100 HC IRRG LINE 9758 JUN25		*	37.52	
6/01/25	2794	2794	202506 330-53800-41000 HC IRRG LINE 9867 JUN25		*	49.73	
6/01/25	2794	2794	202506 300-13100-10100 HC IRRG LINE 9867 JUN25		*	37.52	
6/01/25	2794	2794	202506 330-53800-41000 HC FIRE LINE 3534 JUN25		*	49.73	
6/01/25	2794	2794	202506 300-13100-10100 HC FIRE LINE 3534 JUN25		*	37.52	
6/01/25	2794	2794	202506 330-53800-41000 HC FIRE LINE 9525 JUN25		*	49.73	
6/01/25	2794	2794	202506 300-13100-10100 HC FIRE LINE 9525 JUN25		*	37.52	
6/01/25	2795	2795	202505 320-53800-43000 DUKEENERGY#9100 8323 9862		*	125.16	
6/01/25	2796	2796	202505 320-53800-43000 DUKEENERGY#9100 8324 0443		*	873.09	
KINGWOOD ORLANDO REUNION RESORT LLC						3,396.85	006533
6/25/25	00060	6/02/25	317942 202506 320-53800-46200 CP-INSP SPA HTR/RST SWTCH		*	182.40	
		6/02/25	317942 202506 300-13100-10100 CP-INSP SPA HTR/RST SWTCH		*	137.60	
		6/04/25	318002 202506 320-53800-46200 CP-NEW TORO VALVE ON SPA		*	194.94	
		6/04/25	318002 202506 300-13100-10100 CP-NEW TORO VALVE ON SPA		*	147.06	
		6/04/25	318004 202506 320-53800-46200 CP-NEW CARTRDG SPA FILTER		*	320.34	
		6/04/25	318004 202506 300-13100-10100 CP-NEW CARTRDG SPA FILTER		*	241.66	
		6/04/25	318058 202506 320-53800-46200 CP-QTRLY SFTY INSP POOL		*	592.20	
		6/04/25	318058 202506 300-13100-10100 CP-QTRLY SFTY INSP POOL		*	446.75	
		6/05/25	318060 202506 320-53800-46200 HC-QTRLY SFTY INSP POOL		*	426.86	
REUE REUNION EAST TVISCARRA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/05/25		318060	202506 300-13100-10100 HC-QTRLY SFTY INSP POOL		*	322.02	
6/05/25		318113	202506 320-53800-46200 HC-RPL 4 2"X2" TILES POOL		*	235.63	
6/05/25		318113	202506 300-13100-10100 HC-RPL 4 2"X2" TILES POOL		*	177.75	
6/07/25		318194	202506 320-53800-46200 HC-NEW LIFE RING/THRW LNE		*	355.62	
6/07/25		318194	202506 300-13100-10100 HC-NEW LIFE RING/THRW LNE		*	268.28	
6/11/25		318308	202506 320-53800-46200 SE-240GL BLEACH/4GL DGRSR		*	438.76	
6/11/25		318308	202506 300-13100-10100 SE-240GL BLEACH/4GL DGRSR		*	330.99	
6/12/25		318334	202506 320-53800-46200 HC-RST OUTSIDE BEAM TILES		*	130.39	
6/12/25		318334	202506 300-13100-10100 HC-RST OUTSIDE BEAM TILES		*	98.36	
6/12/25		318355	202506 320-53800-46200 HC-RPL UNITHERM GOV/HEATR		*	343.14	
6/12/25		318355	202506 300-13100-10100 HC-RPL UNITHERM GOV/HEATR		*	258.86	
6/12/25		318356	202506 320-53800-46200 SE-NEW SUMP PUMP/REFILLED		*	628.14	
6/12/25		318356	202506 300-13100-10100 SE-NEW SUMP PUMP/REFILLED		*	473.86	
----- SPIES POOL LLC -----						6,751.61	006535

TOTAL FOR BANK A						481,810.71	
TOTAL FOR REGISTER						481,810.71	

REUE REUNION EAST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/19/25	00044	5/29/25 BSE03924	202505 330-53800-65000		*	6,241.50	
			CONV LT CNTL TO LT SWITCH				
		5/29/25 BSE03924	202505 300-13100-10100		*	4,708.50	
			CONV LT CNTL TO LT SWITCH				
BARBIZON CHARLOTTE, INC DBA							10,950.00 000290
6/19/25	00011	6/10/25 13941631	202505 320-53800-66000		*	5,018.62	
			REPLC GUARD SHACK A/C				
		6/10/25 13941631	202505 300-13100-10100		*	3,785.98	
			REPLC GUARD SHACK A/C				
FRANK'S AIR CONDITIONING, INC.							8,804.60 000291
6/25/25	00001	6/21/25 5862	202506 320-53800-53000		*	1,838.25	
			RMV/FORMD 3 SECTN SIDWALK				
		6/21/25 5862	202506 300-13100-10100		*	1,386.75	
			RMV/FORMD 3 SECTN SIDWALK				
BERRY CONSTRUCTION INC.							3,225.00 000292
TOTAL FOR BANK C						22,979.60	
TOTAL FOR REGISTER						22,979.60	

SECTION III

Reunion East
Community Development District

Unaudited Financial Reporting
May 31, 2025



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Reunion East
Community Development District
Balance Sheet
May 31, 2025

	<i>General Fund</i>	<i>Replacement & Maintenance Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:					
Cash - Truist	\$ 239,491	\$ 74,644	\$ -	\$ -	\$ 314,134
Investments:					
Series 2002A-2					
Reserve	-	-	3	-	3
Revenue	-	-	101,435	-	101,435
Series 2005					
Reserve	-	-	5	-	5
Revenue	-	-	194,411	-	194,411
Construction	-	-	-	11	11
Series 2015A					
Reserve	-	-	175,000	-	175,000
Revenue	-	-	980,881	-	980,881
Prepayment	-	-	40	-	40
Series 2021					
Reserve	-	-	1,116,155	-	1,116,155
Revenue	-	-	523,209	-	523,209
Construction	-	-	-	648,857	648,857
Investment - Custody	518,581	-	-	-	518,581
SBA - Operating	982,377	-	-	-	982,377
SBA - Reserve	-	3,654,674	-	-	3,654,674
Due from General Fund	-	-	5,000	-	5,000
Due from Reunion West	283,681	92,812	-	-	376,493
Prepaid Expenses	767	-	-	-	767
Total Assets	\$ 2,024,896	\$ 3,822,130	\$ 3,096,138	\$ 648,869	\$ 9,592,033
Liabilities:					
Accounts Payable	\$ 47,727	\$ 103,339	\$ -	\$ -	\$ 151,066
Contracts Payable	1,323	-	-	-	1,323
Due to Debt Service 2015A	5,000	-	-	-	5,000
Due to Reunion West	79,365	561	-	-	79,926
Accrued Principal Payment 2002A-2	-	-	5,220,000	-	5,220,000
Accrued Interest Payment 2002A-2	-	-	3,997,700	-	3,997,700
Accrued Principal Payment 2005	-	-	4,800,000	-	4,800,000
Accrued Interest Payment 2005	-	-	3,449,087	-	3,449,087
Total Liabilities	\$ 133,414	\$ 103,900	\$ 17,466,787	\$ -	\$ 17,704,101
Fund Balances:					
Assigned For Debt Service 2002A-2	\$ -	\$ -	\$ (9,116,262)	\$ -	\$ (9,116,262)
Assigned For Debt Service 2005	-	-	(8,054,672)	-	(8,054,672)
Assigned For Debt Service 2015A	-	-	1,160,921	-	1,160,921
Assigned For Debt Service 2021	-	-	1,639,364	-	1,639,364
Assigned For Capital Projects 2005	-	-	-	11	11
Assigned For Capital Projects 2021	-	-	-	648,857	648,857
Unassigned	1,891,482	3,718,230	-	-	5,609,712
Total Fund Balances	\$ 1,891,482	\$ 3,718,230	\$ (14,370,648.67)	\$ 648,869	\$ (8,112,068)
Total Liabilities & Fund Equity	\$ 2,024,896	\$ 3,822,130	\$ 3,096,138	\$ 648,869	\$ 9,592,033

Reunion East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Special Assessments	\$ 2,008,852	\$ 1,894,908	\$ 1,894,908	\$ -
Interest	24,000	16,000	45,459	29,459
Miscellaneous Revenues	-	-	847	847
Rental Income	6,000	4,000	6,260	2,260
Total Revenues	\$ 2,038,852	\$ 1,914,908	\$ 1,947,473	\$ 32,566
Expenditures:				
Administrative:				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 5,800	\$ 2,200
FICA Expense	918	612	444	168
Engineering Fees	30,000	20,000	19,447	553
Attorney	75,000	50,000	51,816	(1,816)
Arbitrage	1,350	-	-	-
Dissemination Agent	10,500	7,000	7,000	-
Annual Audit	4,600	-	-	-
Trustee Fees	8,620	-	-	-
Assessment Administration	7,875	7,875	7,875	-
Management Fees	52,974	35,316	35,316	-
Information Technology	1,890	1,260	1,260	-
Website Maintenance	1,260	840	840	-
Telephone	150	100	-	100
Postage	1,500	1,000	832	168
Printing & Binding	500	333	176	158
Insurance	18,350	18,350	17,841	509
Legal Advertising	5,000	3,333	2,901	432
Other Current Charges	600	400	70	330
Office Supplies	250	167	17	149
Property Appraiser Fee	1,000	696	696	-
Property Taxes	400	400	218	182
Dues, Licenses & Subscriptions	175	175	175	-
Total Administrative:	\$ 234,912	\$ 155,857	\$ 152,723	\$ 3,134

Reunion East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<u>Maintenance - Shared Expenses</u>				
Field Maintenance	\$ 46,063	\$ 30,709	\$ 30,709	\$ 0
Property Insurance	69,608	69,608	63,643	5,965
Telephone	8,550	5,700	11,836	(6,136)
Electric	376,200	250,800	239,459	11,341
Water & Sewer	41,262	27,508	26,936	572
Gas	48,450	32,300	45,159	(12,859)
Landscape - Contract	665,400	443,600	444,270	(670)
Landscape - Contingency	28,500	19,000	14,898	4,102
Pond Maintenance	14,250	9,500	7,729	1,771
Irrigation Repairs & Maintenance	19,950	13,300	6,714	6,586
Pool & Fountain Maintenance	205,428	136,952	157,943	(20,991)
Building Repairs & Maintenance	17,100	11,400	17,331	(5,931)
Contract Cleaning	59,622	39,748	48,412	(8,664)
Fitness Center Repairs & Maintenance	7,923	5,282	2,075	3,207
Gate & Gatehouse Maintenance	42,750	28,500	26,155	2,345
Lighting	8,550	5,700	9,503	(3,803)
Maintenance (Inspections)	1,995	1,330	1,863	(533)
Operating Supplies	1,425	950	-	950
Parking Violation Tags	285	190	-	190
Pressure Washing	28,500	19,000	25,280	(6,280)
Repairs & Maintenance	17,100	11,400	9,119	2,281
Roadways/Sidewalks/Bridge	22,800	15,200	12,167	3,033
Security	121,905	81,270	69,271	11,999
Signage	8,550	5,700	7,138	(1,438)
Hurricane Expenses	-	-	3,524	(3,524)
Total Maintenance - Shared Expenses	\$ 1,862,166	\$ 1,264,647	\$ 1,281,132	\$ (16,485)
<u>Heritage Crossing Community Center</u>				
Telephone	\$ 3,819	\$ 2,546	\$ 801	\$ 1,745
Electric	22,800	15,200	8,120	7,080
Water & Sewer	1,140	760	1,021	(261)
Gas	513	342	190	152
Trash Services	22,800	15,200	-	15,200
Building Repairs & Maintenance	-	-	1,485	(1,485)
Contract Cleaning	22,800	15,200	4,913	10,287
Landscape - Contract	20,417	13,611	-	13,611
Maintenance (Inspections)	641	427	1,237	(810)
Operating Supplies	1,368	912	-	912
Pest Control	684	456	1,481	(1,025)
Pressure Washing	-	-	627	(627)
Repairs & Maintenance	3,420	2,280	800	1,480
Total HC Community Center Shared	\$ 100,403	\$ 66,935	\$ 20,675	\$ 46,260
<u>Reserves</u>				
Capital Reserve Transfer	\$ 920,554	\$ 920,554	\$ 920,554	\$ -
Total Reserves	\$ 920,554	\$ 920,554	\$ 920,554	\$ -
Total Expenditures	\$ 3,118,035	\$ 2,407,993	\$ 2,375,083	\$ 32,910
Excess Revenues (Expenditures)	\$ (1,079,183)		\$ (427,610)	
Fund Balance - Beginning	\$ 1,079,183		\$ 2,319,092	
Fund Balance - Ending	\$ (0)		\$ 1,891,482	

Reunion East
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Special Assessments	\$ -	\$ 213,351	\$ 1,265,269	\$ 78,627	\$ 61,490	\$ 47,273	\$ 169,585	\$ 59,315	\$ -	\$ -	\$ -	\$ -	\$ 1,894,908
Interest	6,652	5,861	5,729	5,636	5,211	5,389	5,451	5,529	-	-	-	-	45,459
Miscellaneous Revenues	847	-	-	-	-	-	-	-	-	-	-	-	847
Rental Income	560	2,280	570	1,710	-	-	570	570	-	-	-	-	6,260
Total Revenues	\$ 8,059	\$ 221,491	\$ 1,271,568	\$ 85,973	\$ 66,701	\$ 52,662	\$ 175,605	\$ 65,413	\$ -	\$ -	\$ -	\$ -	\$ 1,947,473
Expenditures:													
<u>Administrative:</u>													
Supervisor Fees	\$ -	\$ 800	\$ 1,000	\$ 800	\$ 1,200	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800
FICA Expense	-	61	77	61	92	77	77	-	-	-	-	-	444
Engineering Fees	665	3,271	1,256	3,810	1,615	1,920	4,913	1,998	-	-	-	-	19,447
Attorney	12,519	10,627	3,918	6,371	9,123	3,603	4,130	1,527	-	-	-	-	51,816
Arbitrage	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	875	875	875	875	875	875	875	875	-	-	-	-	7,000
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	7,875	-	-	-	-	-	-	-	-	-	-	-	7,875
Management Fees	4,415	4,415	4,415	4,415	4,415	4,415	4,415	4,415	-	-	-	-	35,316
Information Technology	158	158	158	158	158	158	158	158	-	-	-	-	1,260
Website Maintenance	105	105	105	105	105	105	105	105	-	-	-	-	840
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	67	52	143	40	226	103	91	111	-	-	-	-	832
Printing & Binding	-	-	169	1	5	1	-	-	-	-	-	-	176
Insurance	17,841	-	-	-	-	-	-	-	-	-	-	-	17,841
Legal Advertising	-	-	956	790	283	741	-	131	-	-	-	-	2,901
Other Current Charges	-	-	-	35	35	-	-	-	-	-	-	-	70
Office Supplies	1	1	1	12	1	1	1	1	-	-	-	-	17
Property Appraiser Fee	-	-	-	696	-	-	-	-	-	-	-	-	696
Property Taxes	-	218	-	-	-	-	-	-	-	-	-	-	218
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total Administrative:	\$ 44,694	\$ 20,582	\$ 13,071	\$ 18,166	\$ 18,131	\$ 12,996	\$ 15,763	\$ 9,320	\$ -	\$ -	\$ -	\$ -	\$ 152,723

Reunion East
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<u>Maintenance - Shared Expenses</u>													
Field Maintenance	\$ 3,839	\$ 3,839	\$ 3,839	\$ 3,839	\$ 3,839	\$ 3,839	\$ 3,839	\$ 3,839	\$ -	\$ -	\$ -	\$ -	30,709
Property Insurance	63,643	-	-	-	-	-	-	-	-	-	-	-	63,643
Telephone	1,834	1,270	1,719	1,405	1,339	1,388	1,437	1,441	-	-	-	-	11,836
Electric	28,749	29,543	27,134	30,685	19,167	37,187	30,527	36,466	-	-	-	-	239,459
Water & Sewer	2,024	2,260	2,802	3,624	3,354	3,834	4,332	4,705	-	-	-	-	26,936
Gas	1,020	1,159	4,159	6,625	10,135	8,967	7,779	5,316	-	-	-	-	45,159
Landscape - Contract	44,402	98,510	65,283	44,402	44,402	58,465	44,402	44,402	-	-	-	-	444,270
Landscape - Contingency	1,844	10,050	852	-	-	1,402	-	750	-	-	-	-	14,898
Pond Maintenance	966	966	966	966	966	966	966	966	-	-	-	-	7,729
Irrigation Repairs & Maintenance	639	568	-	876	1,373	107	2,000	1,151	-	-	-	-	6,714
Pool & Fountain Maintenance	24,552	16,221	14,468	16,062	18,564	18,887	25,673	23,517	-	-	-	-	157,943
Building Repairs & Maintenance	3,704	3,238	456	1,724	3,451	1,119	3,247	390	-	-	-	-	17,331
Contract Cleaning	6,051	6,051	6,054	6,051	6,051	6,051	6,051	6,051	-	-	-	-	48,412
Fitness Center Repairs & Maintenance	898	-	898	45	-	-	234	-	-	-	-	-	2,075
Gate & Gatehouse Maintenance	2,625	2,067	11,307	4,273	2,737	1,368	1,101	677	-	-	-	-	26,155
Lighting	-	2,337	2,636	815	-	2,002	1,035	678	-	-	-	-	9,503
Maintenance (Inspections)	228	684	-	-	499	-	268	185	-	-	-	-	1,863
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Violation Tags	-	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Washing	-	-	2,907	6,612	7,382	8,379	-	-	-	-	-	-	25,280
Repairs & Maintenance	1,573	-	3,058	2,336	-	271	721	1,160	-	-	-	-	9,119
Roadways/Sidewalks/Bridge	641	-	4,167	-	-	4,318	1,074	1,967	-	-	-	-	12,167
Security	8,692	8,692	8,692	8,692	8,692	8,692	8,406	8,714	-	-	-	-	69,271
Signage	2,933	219	105	2,615	-	162	1,103	-	-	-	-	-	7,138
Hurricane Expenses	3,128	396	-	-	-	-	-	-	-	-	-	-	3,524
Total Maintenance - Shared Expenses	\$ 203,985	\$ 188,070	\$ 161,503	\$ 141,646	\$ 131,951	\$ 167,405	\$ 144,197	\$ 142,376	\$ -	\$ -	\$ -	\$ -	\$ 1,281,132
<u>Heritage Crossing Community Center</u>													
Telephone	\$ -	\$ -	\$ -	\$ -	\$ 224	\$ 179	\$ 199	\$ 199	\$ -	\$ -	\$ -	\$ -	801
Electric	-	1,542	1,007	853	-	2,603	961	1,154	-	-	-	-	8,120
Water & Sewer	-	145	145	168	157	145	134	128	-	-	-	-	1,021
Gas	-	32	26	26	26	26	26	26	-	-	-	-	190
Trash Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Repairs & Maintenance	-	362	-	732	-	-	390	-	-	-	-	-	1,485
Contract Cleaning	494	494	1,433	494	494	494	494	515	-	-	-	-	4,913
Landscape - Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance (Inspections)	228	781	-	-	-	-	228	-	-	-	-	-	1,237
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Pest Control	48	128	48	48	128	48	903	128	-	-	-	-	1,481
Pressure Washing	-	-	-	-	-	627	-	-	-	-	-	-	627
Repairs & Maintenance	-	-	-	-	-	-	800	-	-	-	-	-	800
Total HC Community Center Shared	\$ 771	\$ 3,484	\$ 2,660	\$ 2,322	\$ 1,029	\$ 4,124	\$ 4,136	\$ 2,150	\$ -	\$ -	\$ -	\$ -	\$ 20,675
<u>Reserves</u>													
Capital Reserve Transfer	\$ -	\$ -	\$ 920,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	920,554
Total Reserves	\$ -	\$ -	\$ 920,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 920,554
Total Expenditures	\$ 249,449	\$ 212,135	\$ 1,097,787	\$ 162,134	\$ 151,111	\$ 184,525	\$ 164,095	\$ 153,846	\$ -	\$ -	\$ -	\$ -	\$ 2,375,083
Excess Revenues (Expenditures)	\$ (241,390)	\$ 9,356	\$ 173,781	\$ (76,161)	\$ (84,410)	\$ (131,863)	\$ 11,510	\$ (88,433)	\$ -	\$ -	\$ -	\$ -	\$ (427,610)

Reunion East

Community Development District

Replacement & Maintenance Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Transfer In	\$ 920,554	\$ 920,554	\$ 920,554	\$ -
Interest	150,000	100,000	107,189	7,189
Total Revenues	\$ 1,070,554	\$ 1,020,554	\$ 1,027,743	\$ 7,189
Expenditures:				
Contingency	\$ 600	\$ 400	\$ 349	\$ 51
Capital Outlay	1,424,850	949,900	899,980	49,920
Total Expenditures	\$ 1,425,450	\$ 950,300	\$ 900,328	\$ 49,972
Excess Revenues (Expenditures)	\$ (354,896)		\$ 127,415	
Fund Balance - Beginning	\$ 3,584,823		\$ 3,590,815	
Fund Balance - Ending	\$ 3,229,927		\$ 3,718,230	

Reunion East

Community Development District

Debt Service Fund - Series 2002A-2

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 2,968	\$ 2,968
Total Revenues	\$ -	\$ -	\$ 2,968	\$ 2,968
Expenditures:				
Series 2002A-2				
Debt Service Obligation	\$ -	\$ -	\$ -	\$ -
Other Debt Service Costs	-	-	7,652	(7,652)
Total Expenditures	\$ -	\$ -	\$ 7,652	\$ (7,652)
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ (4,683)	
Fund Balance - Beginning	\$ -		\$ (9,111,579)	
Fund Balance - Ending	\$ -		\$ (9,116,262)	

Reunion East

Community Development District

Debt Service Fund - Series 2005

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 5,610	\$ 5,610
Total Revenues	\$ -	\$ -	\$ 5,610	\$ 5,610
Expenditures:				
Series 2005				
Debt Service Obligation	\$ -	\$ -	\$ -	\$ -
Other Debt Service Costs	-	-	7,543	(7,543)
Total Expenditures	\$ -	\$ -	\$ 7,543	\$ (7,543)
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ (1,933)	
Fund Balance - Beginning	\$ -		\$ (8,052,739)	
Fund Balance - Ending	\$ -		\$ (8,054,672)	

Reunion East

Community Development District

Debt Service Fund - Series 2015A

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<u>Revenues:</u>				
Special Assessments	\$ 2,568,595	\$ 2,418,107	\$ 2,418,107	\$ -
Interest	60,000	40,000	56,991	16,991
Total Revenues	\$ 2,628,595	\$ 2,458,107	\$ 2,475,098	\$ 16,991
<u>Expenditures:</u>				
Series 2015A				
Interest - 11/01	\$ 465,500	\$ 465,500	\$ 465,500	\$ -
Principal - 05/01	1,685,000	1,685,000	1,685,000	-
Interest - 05/01	465,500	465,500	465,500	-
Total Expenditures	\$ 2,616,000	\$ 2,616,000	\$ 2,616,000	\$ -
<u>Other Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 12,595		\$ (140,902)	
Fund Balance - Beginning	\$ 1,098,285		\$ 1,301,823	
Fund Balance - Ending	\$ 1,110,880		\$ 1,160,921	

Reunion East

Community Development District

Debt Service Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Special Assessments	\$ 1,116,155	\$ 1,067,784	\$ 1,067,784	\$ -
Interest	60,000	40,000	52,346	12,346
Total Revenues	\$ 1,176,155	\$ 1,107,784	\$ 1,120,130	\$ 12,346
Expenditures:				
Series 2021				
Interest - 11/01	\$ 331,821	\$ 331,821	\$ 331,821	\$ -
Principal - 05/01	455,000	455,000	455,000	-
Interest - 05/01	331,821	331,821	331,821	-
Total Expenditures	\$ 1,118,643	\$ 1,118,643	\$ 1,118,643	\$ -
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 57,513		\$ 1,488	
Fund Balance - Beginning	\$ 508,034		\$ 1,637,877	
Fund Balance - Ending	\$ 565,547		\$ 1,639,364	

Reunion East

Community Development District

Capital Projects Fund - Series 2005

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 0	\$ 0
Total Revenues	\$ -	\$ -	\$ 0	\$ 0
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 0	
Fund Balance - Beginning	\$ -		\$ 11	
Fund Balance - Ending	\$ -		\$ 11	

Reunion East

Community Development District

Capital Projects Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Interest Income	\$ -	\$ -	\$ 17,794	\$ 17,794
Total Revenues	\$ -	\$ -	\$ 17,794	\$ 17,794
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 17,794	
Fund Balance - Beginning	\$ -		\$ 631,063	
Fund Balance - Ending	\$ -		\$ 648,857	

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)
LESS: PRINCIPAL PAYMENT 05/1/24		(\$1,600,000)
LESS: PRINCIPAL PAYMENT 05/1/25		(\$1,685,000)
CURRENT BONDS OUTSTANDING		\$16,885,000

SERIES 2021, SPECIAL ASSESSMENT BONDS

INTEREST RATES:	2.400%, 2.850%, 3.150%, 4.000%	
MATURITY DATE:	5/1/2051	
RESERVE FUND REQUIREMENT	\$1,116,155	
RESERVE FUND BALANCE	\$1,116,155	
BONDS OUTSTANDING - 8/18/21		\$20,355,000
LESS: PRINCIPAL PAYMENT 05/1/22		(\$425,000)
LESS: PRINCIPAL PAYMENT 05/1/23		(\$435,000)
LESS: PRINCIPAL PAYMENT 05/1/24		(\$445,000)
LESS: PRINCIPAL PAYMENT 05/1/25		(\$455,000)
CURRENT BONDS OUTSTANDING		\$18,595,000

Reunion East
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

Gross Assessments \$ 2,137,071.30 \$ 2,727,133.88 \$ 1,204,244.00 \$ 6,068,449.18
Net Assessments \$ 2,008,847.02 \$ 2,563,505.85 \$ 1,131,989.36 \$ 5,704,342.23

ON ROLL ASSESSMENTS

35.22% 44.94% 19.84% 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&M Portion</i>	<i>2015A Debt Service Asmt</i>	<i>2021 Debt Service Asmt</i>	<i>Total</i>
11/18/24	ACH	\$38,802.91	\$739.27	\$1,839.40	\$0.00	\$36,224.24	\$12,756.77	\$16,279.01	\$7,188.46	\$36,224.24
11/22/24	ACH	\$605,450.43	\$11,624.65	\$24,217.62	\$0.00	\$569,608.16	\$200,593.80	\$255,979.36	\$113,035.01	\$569,608.17
12/10/24	ACH	\$2,278.73	\$45.31	\$13.65	\$0.00	\$2,219.77	\$781.72	\$997.55	\$440.50	\$2,219.77
12/11/24	ACH	\$3,549,200.64	\$68,144.66	\$141,967.66	\$0.00	\$3,339,088.32	\$1,175,896.77	\$1,500,571.33	\$662,620.21	\$3,339,088.31
12/20/24	ACH	\$265,919.24	\$5,133.90	\$9,223.83	\$0.00	\$251,561.51	\$88,590.16	\$113,050.62	\$49,920.73	\$251,561.51
01/09/25	ACH	\$17,401.39	\$338.16	\$495.06	\$0.00	\$16,568.17	\$5,834.66	\$7,445.66	\$3,287.84	\$16,568.16
01/09/25	ACH	\$213,343.81	\$4,138.84	\$6,400.29	\$0.00	\$202,804.68	\$71,419.90	\$91,139.51	\$40,245.26	\$202,804.67
01/28/25	ACH	\$0.00	\$0.00	\$0.00	\$3,896.78	\$3,896.78	\$1,372.29	\$1,751.20	\$773.29	\$3,896.78
02/10/25	ACH	\$1,700.11	\$33.35	\$32.65	\$0.00	\$1,634.11	\$575.47	\$734.36	\$324.28	\$1,634.11
02/10/25	ACH	\$180,375.18	\$3,530.05	\$3,872.34	\$0.00	\$172,972.79	\$60,914.28	\$77,733.20	\$34,325.32	\$172,972.80
03/11/25	ACH	\$8,454.51	\$0.00	\$169.10	\$0.00	\$8,285.41	\$2,917.80	\$3,723.43	\$1,644.19	\$8,285.42
03/11/25	ACH	\$129,909.67	\$2,570.41	\$1,389.18	\$0.00	\$125,950.08	\$44,354.71	\$56,601.40	\$24,993.97	\$125,950.08
04/09/25	ACH	\$13,909.72	\$278.19	\$0.00	\$0.00	\$13,631.53	\$4,800.49	\$6,125.95	\$2,705.09	\$13,631.53
04/09/25	ACH	\$476,612.20	\$9,531.77	\$24.00	\$0.00	\$467,056.43	\$164,479.07	\$209,893.07	\$92,684.29	\$467,056.43
04/30/25	ACH	\$0.00	\$0.00	\$0.00	\$866.26	\$866.26	\$305.06	\$389.29	\$171.90	\$866.25
05/12/25	ACH	\$2,479.05	\$49.57	\$0.00	\$0.00	\$2,429.48	\$855.57	\$1,091.80	\$482.11	\$2,429.48
05/12/25	ACH	\$169,389.26	\$3,387.79	\$0.00	\$0.00	\$166,001.47	\$58,459.25	\$74,600.32	\$32,941.90	\$166,001.47
06/09/25	ACH	\$1,839.85	\$36.80	\$0.00	\$0.00	\$1,803.05	\$634.96	\$810.28	\$357.80	\$1,803.04
06/09/25	ACH	\$68,480.15	\$1,369.60	\$0.00	\$0.00	\$67,110.55	\$23,633.72	\$30,159.18	\$13,317.65	\$67,110.55
06/16/25	ACH	\$339,309.36	\$6,786.19	\$0.00	\$0.00	\$332,523.17	\$117,101.70	\$149,434.42	\$65,987.05	\$332,523.17
TOTAL		\$ 6,084,856.21	\$ 117,738.51	\$ 189,644.78	\$ 4,763.04	\$ 5,782,235.96	\$ 2,036,278.15	\$ 2,598,510.94	\$ 1,147,446.85	\$ 5,782,235.94

101.37%	Net Percent Collected
\$ (77,893.73)	Balance Remaining to Collect

SECTION IV

Reunion East and West R&M

Deferred Project List	Estimated Cost	Date
Seven Eagles Fountain #2 Refurbishment/Redesign	\$ 20,000.00	Defer
Seven Eagles Fitness Center Equipment + Flooring	\$ 79,280.00	Completed
Milling, Resurfacing, Traffic Calming, Striping, Stop Bars	\$ 1,238,925.10	Completed
Access Control System at Reunion Village Gate	\$ 20,000.00	In process
Reunion Resort/Reunion Village (Spine Road) Gate Access + Electrical	\$ 205,000.00	In process
FY2025 Project List		
Heritage Crossing Community Center, Lighting System	\$ 45,000.00	In process - August
Seven Eagles Pool and Spa Lifts	\$ 30,000.00	Completed
Signage Replacement, Radar Speed	\$ 67,531.00	In process - August
Encore RW Playground	\$0	Cancelled
Terrace Pool Renovation/Resurfacing	\$ 75,000.00	Completed
Pool Furniture	\$ 15,000.00	As needed
Reunion Village No Parking Signs Phase 4&5	\$ 40,000.00	TBD
Pool Heater Replacement Allowance	\$ 24,000.00	As needed
Sidewalk Replacement	\$ 75,000.00	As needed
		As needed
HVAC Replacement Allowance	\$ 25,000.00	(Reunion Blvd June 2025)
Contingency	\$ 100,000.00	As needed
	\$ 2,059,736.10	