

*Reunion West Community  
Development District*

*Agenda*

*March 12, 2020*

# AGENDA

# *Reunion West*

## *Community Development District*

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219 E. Livingston Street, Orlando FL, 32801

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

March 5, 2020

Board of Supervisors  
Reunion West Community  
Development District

Dear Board Members:

The special meeting of the Board of Supervisors of the Reunion West Community Development District will be held **Thursday, March 12, 2020 at 12:30 p.m. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, FL.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of the Minutes of the January 9, 2020 Meeting
4. Review of Landscape Maintenance Proposals
5. Ratification of Series 2019 Requisition #6
6. Ratification of Data Sharing and Usage Agreement with the Osceola County Property Appraiser
7. Discussion of Initiating Parking and Towing Policy
8. Discussion of Sinclair Road Gate Operations
9. Staff Reports
  - A. Attorney
    - i. Update on Auditing Requirements
  - B. Engineer
  - C. District Manager's Report
    - i. Action Items List
    - ii. Approval of Check Register
    - iii. Balance Sheet and Income Statement
    - iv. Status of Direct Bill Assessments
10. Other Business
11. Supervisor's Requests
12. Next Meeting Date
13. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of the minutes of the January 9, 2020 meeting. The minutes are enclosed for your review.

The fourth order of business is the review of landscape maintenance proposals. A copy of the bid tabulation is enclosed for your review and the responses have been provided separately.

The fifth order of business is the ratification of the Series 2019 requisition #6. A copy of the requisition and supporting documentation is enclosed for your review.

The sixth order of business is the ratification of Data Sharing and Usage agreement with the Osceola County Property Appraiser. A copy of the agreement is enclosed for your review.

The seventh order of business is the discussion of initiating a parking and towing policy. This is an open discussion item and there is no back-up material.

The eighth order of business is the discussion of the Sinclair Road gate operations. This is an open discussion item and there is no back-up material.

The ninth order of business is Staff Reports. Section 1 of the Attorney's Report is the presentation of Chapter 2019-15 (SB 7014) regarding the updated auditing requirements. A copy of the chapter is enclosed for your review. Section 1 of the District Manager's Report is the presentation and discussion of the action items list. A copy of the list is enclosed for your review. Section 2 includes the check register for approval and Section 3 includes the balance sheet and income statement for review. Section 4 is the discussion of the status of the direct bill assessment collections. A table with the direct bill information is enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



George S. Flint  
District Manager

Cc: Jan Carpenter, District Counsel  
Steve Boyd, District Engineer

Enclosures

# MINUTES

MINUTES OF MEETING  
REUNION WEST  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Reunion West Community Development District was held on Thursday, January 9, 2020 at 12:30 p.m. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.

Present and constituting a quorum were:

John Chiste	Chairman
Mark Greenstein	Vice-Chairman
Debbie Musser	Assistant Secretary by phone
Michael Mancke	Assistant Secretary by phone
David Burman	Assistant Secretary

Also present were:

George Flint	District Manager
Andrew d'Adesky	District Counsel
Steve Boyd	District Engineer
Alan Scheerer	Field Manager
Victor Vargas	CWS Security
Rob Stulz	Yellowstone

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order at 12:30 p.m. and called the roll. Three Board members were present, and two attended via phone, constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

No comments were made.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the December 12, 2019 Meeting**

Mr. Flint: Did the Board have any comments or corrections on those minutes? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Greenstein seconded by Mr. Chiste, with all in favor, the Minutes of the December 12, 2019 Meeting Minutes were approved.
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**FOURTH ORDER OF BUSINESS****Review of RFP for Landscape Maintenance Services and Authorization to Issue**

Mr. Flint: At the last Reunion East meeting, the issue of the landscape contract was discussed with Yellowstone. I think the Board is aware that previously when we bid the landscaping maintenance out we did a joint RFP with the Resort, The Master Association, and both CDDs. Recently the Resort and Master Association have terminated their contracts with Yellowstone. I think Yellowstone still provides some landscape maintenance services to some of the associations within Reunion, but not the single family, which is the biggest one. And then they provide for Reunion East and Reunion West. The Reunion East Board, based on their discussion, suggested that they go out for RFP on landscape maintenance. Because that is a shared cost, it makes sense if we are going to bid it would be both CDDs bidding those services. So, we've placed it on the agenda for the Board's consideration. The draft RFP is in your agenda package. The scope of work is basically the same as it was previously and what's reflected in the current contract. The difference is it's not a joint RFP that includes some of the other parties, it's just the two CDDs. We've taken out some extensive language regarding the maintenance facility because there was an obligation at that point that all the parties share the costs of that. So, there was a draft of the form of the agreement and all that. We've taken all that out of the RFP. We do have a current lease for the maintenance facility that still has two years remaining. So, we still have to deal with that issue, but for purposes of the RFP we've taken the information related to the maintenance facility out. So, it contemplates that we would not be providing a facility for the bidders. They will need to prepare their bid based on that. We will still be working through that issue to determine whether another facility could be provided, or we would continue to provide the existing facility. Since that issue is kind of influx, we've chosen to take it out of the RFP. Are there any questions?

Mr. Chiste: The lease on the existing facility, is it paid for by Reunion East or Reunion West, and the HOA?

Mr. d'Adesky: So, the split was independent and several. All we know is that we are paying our share that we agreed to pay for. The CDDs aren't responsible for the portions of the shares.

Mr. Chiste: So it was not joint, it was several.

Mr. d'Adesky: Yes.

Mr. Flint: I know there have been conversations between the Resort and the landlord about their existing leases. I don't know where those stand. I understand there may be some demand for that space elsewhere, which may provide an opportunity for all parties to get out sooner. Those discussions really haven't taken place formally between the CDD and the landlord at this point.

Mr. Greenstein: What's the contract end date on that lease?

Mr. d'Adesky: Two years from now.

Mr. Flint: About two years.

Mr. d'Adesky: Roughly, plus or minus.

Mr. Flint: The contract, although we entered into it, there's a date on that lease agreement. It actually didn't become effective until the CO was issued on the building. We have to go back and look at when we actually started paying versus the date of that agreement, because that was what started the clock. Any further discussion? If not, I would ask that we approve it in substantial form as there may be some minor changes?

Mr. Chiste: Yes, absolutely.

On MOTION by Mr. Chiste, seconded by Mr. Greenstein, with all in favor, the RFP for Landscape Maintenance Services and Authorization to Issue, was approved.

#### **FIFTH ORDER OF BUSINESS**

#### **Ratification of Series 2019 Requisition #4**

Mr. Flint: We have two requisitions for ratification. Requisition #4 is for Assessment Area 5. This was the Series 2019 bonds and it's for \$2,076,074.21. A portion is associated with Bears Den Phase 4 and a portion with Reunion West Phase 4. The requisition was signed by the Chair and certified by the District Engineer, Mr. Boyd. There's actually a lot of detail that goes with this requisition, we don't really want to put it in the agenda but if you want the detail we have it. That depleted the funds in the construction acquisition account.

On MOTION by Mr. Greenstein, seconded by Mr. Burman, with all in favor, Series 2019 Requisition #4, was ratified.

#### **SIXTH ORDER OF BUSINESS**

#### **Consideration of Series 2019 Requisition #5**

Mr. Flint: We've got Requisition #5, and this is for construction accounting under our contract for Fiscal Year 2019 and 2020.

On MOTION by Mr. Burman, seconded by Mr. Greenstein, with all in favor, Series 2019 Requisition #5, was approved.

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Flint: Andrew?

Mr. d'Adesky: Nothing other than since we've drilled down the construction account, we'd expect within the recent future we'd be able to confirm that project complete and certify that the District has received all those improvements.

Mr. Flint: Thank you.

**B. Engineer**

Mr. Flint: Steve, anything?

Mr. Boyd: Just an update on the status of the Tradition Boulevard widening and the mail kiosk. While our office was closed for the holidays we got comments from the County including the cost of relocating the one light pole and adding the full landscape plan. I'm pushing back on that requirement because we were basically just saying we are going to replace all the landscaping at the mail kiosk as it exists today and there's no landscaping on the boulevard now. So, I'm in the process of working with the County on that comment. Once I get that resolved, I'll bring you costs and a permit. I'm working through that with the County at this time. So, the good news is there are no other problems with what we proposed other than resolving the requirement to provide landscape plants.

Mr. Flint: I think we discussed with Xabier at the last meeting that if you felt the County was not going to be requiring any major changes that you would go ahead and proceed with bidding the work.

Mr. Boyd: I sent the plans out, but I haven't received a quote from them yet. Once I saw these comments, I held off on sending it to anybody else.

Mr. Flint: Those comments, that's fairly minor. You might need to get a landscape architect to do a set of drawings. There could be a change order for any landscape work, I would go forward with bidding. The four way stop has been completed. There were some line of sight issues that we resolved. There was a sign that needed to be moved.

Mr. Chiste: Is that four way stop the one with the flags on it now?

Mr. d'Adesky: Currently, yes sir.

Mr. Chiste: That I just went through?

Mr. Flint: You and a lot of other people.

Mr. Greenstein: There's actually a sign before you go over the bridge. I wasn't used to it being there.

**C. District Manager's Report**

**i. Action Items List**

**ii. Approval of Check Register**

Mr. Flint: I handed that out to the Board. It was sent out after the agenda was mailed. Does the Board have any questions on the check register?

On MOTION by Mr. Burman, seconded by Mr. Greenstein, with all in favor, the December Check Register in the amount of \$1,561,811.52, was approved.

**iii. Balance Sheet and Income Statement**

Mr. Flint: You also have the unaudited financials through November 30, 2019. If there are any questions, we can discuss those.

**iv. Status of Direct Bill Assessments**

Mr. Flint: I spoke with John about the direct bills.

Mr. Chiste: Did you get that in?

Mr. Flint: It must not have been received by when this schedule was put together.

Mr. Chiste: Everything went out the first of January.

Mr. Flint: So, that is on route or we've received it. I think you said you overnighted it. This schedule was put together before we received that.

**EIGHTH ORDER OF BUSINESS**

**Other Business**

Mr. Greenstein: Alan, was there anything additional to do for development of the recreational parcel. I was reading the minutes on the issue regarding whether the walking trail that we were proposing is feasible.

Mr. Scheerer: I know we looked at it, but we didn't go much further than that. We drove around and looked at where the pond is versus the vacant tract over there. We looked at whether or not we can feasible we can do a walking trail behind it because those are all scheduled to have

homes and whether or not they would want a trail directly behind the homes as opposed to converting the recreational space that's over on Grand Traverse into a passive park or another dog park.

Mr. Flint: There is a tract behind those homes that does tie the pond to the recreational tract. It's owned by the CDD, so it becomes an issue of policy, really.

Mr. d'Adesky: Yes.

Mr. Greenstein: We had a similar issue on Tradition Boulevard across from the Bears Den. That's an easement.

Mr. Scheerer: Yeah, the cul de sac that butts right up to the irrigation pond.

Mr. Flint: This is different. This is not an easement; this is actually a separate tract.

Mr. d'Adesky: The issue you have people walking behind the houses.

Mr. Scheerer: The would be the only concern is once they build the homes whether or not they want people passively walking back there.

Mr. Greenstein: Take a look at the proximity, it would definitely be a notification issue that we can look at to minimize the impact.

Mr. Flint: If the Board has an interest in looking at that further, we can do that. You may want to designate Mark or a lead from the Board at least to bring back findings. On West the bills are up to date. There was a December payment made. Next payment is not until March. So, we are up to date on Reunion West on the direct bills.

## **NINTH ORDER OF BUSINESS**

### **Supervisor's Requests**

Mr. Flint: I hate to bring it up, but did you want to talk about the parking briefly? Half of the people that were at the hearing for East were Reunion West residents.

Mr. Greenstein: That's true. It was interesting because there were some comments that were attention getting at times. When I went through the minutes I was surprised to see that as many people were for the East moving and adopting the rule to allow for designation of certain streets to be parking on only one side and giving us the ability to tow cars, as well as if they violate other parking rules. If they violate other parking rules, like blocking driveways, parking the wrong direction, parking on lots, or on sidewalks and all that kind of stuff. So, it was a lively meeting, and it was clearly two different groups that were present at the meeting. The resident group and the group of property owners that were basically investors who were renting their properties out. There were some, and I don't want to mention names, but there were some

representatives there that recognize the fact that the overarching issue here for us is one of safety. When cars park on both sides of the street and can't get through, that's a safety problem. So, it made no difference even though they were trying to kind of drive a wedge between the residential interest and the property owner interest, it's really one in the same. When you read the minutes, you can see there was overall consensus on it. But unfortunately, we had a little altercation before the meeting could conclude between two property owners. So, we then went ahead and adopted the rule. We have administrative work that both the East/West can adopt relative to determining the mechanics, the administrative aspects of implementing our authorization now that was adopted at the meeting. Is there anything else? The people were really anxious about what we were proposing. By the way, one of the things that came out in the announcement from Kingwood on their long range planning, is the construction of a 1,600 car parking garage which is kind of going back to the proposal to blow out the Grande, expand the Grande, and have a parking facility attached to it on the Old Lake Wilson side. One of the things that people brought up was where you going to put the cars if you don't park on one side of the street? You have to have a long-term facility and shuttle services or something. At the time Anthony didn't say anything at our meeting, but two weeks later when we had the announcement about changes in the membership program it was one of the things listed on enhancements on their capital plan. So, I think it's going to work but the West side is not forgotten. We will probably implement the thing permanently resort wide all at the same time. That's the plan. To the extent possible and with proper notice and all that legal stuff.

Mr. d'Adesky: We haven't passed the legal requirements to do it on both sides fully yet.

Mr. Greenstein: But we are working toward it.

Mr. Flint: John we had that other issue that we need to discuss. It's not on the agenda, but an issue came up within the last day or two. Duke is requiring some switch gear stations to be re-located, and it looks like they are going to need an easement from the District. I wanted to come in front of the Board because of the proposed location.

Duke Representative: This is across Traditions Boulevard from Eagle Trace. It will be centered directly on Nicholas Clubhouse Ln, which is begin paved today but it's currently not paved. It wasn't paved this morning when I took the pictures.

Mr. Flint: That picture is just an example of what the box will look like. The first one is across the street looking at Sinclair where the switch gears would be.

Duke Representative: There is an ownership page there and then the actual Duke design.

Mr. Burman: Is that on the golf course?

Mr. d'Adesky: It look like it's on the Kingwood property.

Duke Representative: It's on Kingwood property. You asked me to bring it.

Mr. Burman: We can't do that easement.

Duke Representative: I understand that, I wasn't going after the CDD for the easement, I was going after Kingwood. I know you guys got drawn into the emails, and I'm not sure why.

Mr. d'Adesky: Is it going to impact the right of way?

Duke Representative: You already have a ten-foot easement along Traditions, the utility easement. This will be behind that easement. You are welcome to keep it for informational purposes, but no action is needed.

Mr. Flint: I think the initial email said something about the CDD providing an easement and that was before had the sketch.

Mr. Burman: The alternative route was to boar underneath the tunnel, and there's no way Duke will do that. They feel the tunnel will collapse if they do that. We don't want that.

Mr. Flint: Sorry for the confusion on that.

Mr. Flint: Alright. That's all we had. Does the Board have anything else?

#### **TENTH ORDER OF BUSINESS**

#### **Next Meeting Date**

This item was not discussed.

#### **TWELVETH ORDER OF BUSINESS**

#### **Adjournment**

There being no further business, Mr. Flint called for a motion to adjourn. The meeting was adjourned at 12:57 p.m.

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV

**REUNION EAST AND WEST CDDS  
2020 RFP FOR LANDSCAPE MAINTENANCE SERVICES  
BID COMPARISON MATRIX**

	BRIGHTVIEW			CAPITAL LAND MANAGEMENT			DOWN TO EARTH			FLORIDA COMMERCIAL CARE			MAINSCAPE			MILLENNIUM			YELLOWSTONE	
	RECDD	RWCDD		RECDD	RWCDD		RECDD	RWCDD		RECDD	RWCDD		RECDD	RWCDD		RECDD	RWCDD		RECDD	RWCDD
GENERAL SERVICES Schedule "A"	\$ 425,690.00	\$ 24,155.00		\$ 239,880.00	\$ 180,684.00		\$ 430,785.00	\$ 162,540.00		\$ 503,832.00	\$ 193,440.00		\$ 480,470.00	\$ 131,965.00		\$ 264,000.00	\$ 252,000.00		\$ 357,912.00	\$ 85,740.00
	Reunion East and West CDDS																			
TURF CARE Schedule "B"	\$ 62,540.00	\$ 14,980.00		\$ 139,000.00	\$ 8,600.00		\$ 86,157.00	\$ 32,508.00		\$ 96,936.00	\$ 40,320.00		\$ 116,927.00	\$ 19,701.00		\$ 21,600.00	\$ 14,400.00		\$ 54,744.00	\$ 13,884.00
TREE/SHRUB CARE Schedule "C"	\$ 40,210.00	\$ 17,030.00		\$ 13,544.00	\$ 6,772.00		\$ 57,438.00	\$ 21,672.00		\$ 29,856.00	\$ 1,956.00		\$ 27,081.00	\$ 3,184.00		\$ 10,740.00	\$ 6,000.00		\$ 30,000.00	\$ 11,640.00
BEDDING PLANTS Schedule "D"	\$ 55,500.00	\$ -		\$ 55,500.00	\$ -		\$ 49,500.00	\$ -		\$ 43,500.00	\$ -		\$ 55,504.00	\$ -		\$ 45,000.00	\$ -		\$ 44,616.00	\$ -
	7500 Units Per Rotation	0 Units Per Rotation		7500 Units Per Rotation	0 Units Per Rotation		7500 Units Per Rotation	0 Units Per Rotation		7500 Units Per Rotation	0 Units Per Rotation		7500 Units Per Rotation	0 Units Per Rotation		7500 Units Per Rotation	0 Units Per Rotation		7500 Units Per Rotation	0 Units Per Rotation
BED DRESSING Schedule "D"	\$ 62,415.00	\$ 1,350.00		\$ 62,415.00	\$ 1,350.00		\$ 62,415.00	\$ 1,350.00		\$ 42,997.00	\$ 1,050.00		\$ 66,576.00	\$ 1,440.00		\$ 58,948.00	\$ 1,350.00		\$ 62,248.00	\$ 1,320.00
	1387 cubic yds.	30 cubic yds.		1387 cubic yds.	30 cubic yds.		1387 cubic yds.	30 cubic yds.		1387 cubic yds.	30 cubic yds.		1387 cubic yds.	30 cubic yds.		1387 cubic yds.	30 cubic yds.		1387 cubic yds.	30 cubic yds.
PALM TRIMMING Schedule "D"	\$ 15,960.00	\$ 175.00		\$ 20,040.00	\$ 840.00		\$ 22,800.00	\$ 475.00		\$ 11,240.00	\$ 330.00		\$ 17,920.00	\$ 700.00		\$ 14,620.00	\$ 430.00		\$ 46,070.00	\$ 416.00
	43 Q/F, 122 D, 169 W	5 Q/F, 9 S		43 Q/F, 122 D, 169 W	5 Q/F, 9 S		43 Q/F, 122 D, 169 W	5 Q/F, 9 S		43 Q/F, 122 D, 169 W	5 Q/F, 9 S		43 Q/F, 122 D, 169 W	5 Q/F, 9 S		43 Q/F, 122 D, 169 W	5 Q/F, 9 S		43 Q/F, 122 D, 169 W	5 Q/F, 9 S
IRRIGATION MAINTENANCE Schedule "E"	\$ 49,140.00	\$ 4,752.00		\$ 25,200.00	\$ 8,400.00		\$ 24,660.00	\$ 7,920.00		\$ 18,084.00	\$ 5,808.00		\$ 50,243.00	\$ 21,533.00		\$ 18,960.00	\$ 9,600.00		\$ 36,000.00	\$ 12,000.00
	137 Zones	44 Zones		137 Zones	44 Zones		137 Zones	44 Zones		137 Zones	44 Zones		137 Zones	44 Zones		137 Zones	44 Zones		137 Zones	44 Zones
TOTAL	\$ 711,455.00	\$ 62,442.00		\$ 555,579.00	\$ 206,646.00		\$ 733,755.00	\$ 226,465.00		\$ 746,445.00	\$ 242,904.00		\$ 814,721.00	\$ 178,523.00		\$ 433,868.00	\$ 283,780.00		\$ 631,590.00	\$ 125,000.00

RECDD Total	\$ 711,455.00		\$ 555,579.00		\$ 733,755.00		\$ 746,445.00		\$ 814,722.10		\$ 433,868.00		\$ 631,590.00
RWCDD Total	\$ 62,442.00		\$ 206,646.00		\$ 226,465.00		\$ 242,904.00		\$ 178,523.90		\$ 283,780.00		\$ 125,000.00
Grand Joint Total	\$ 773,897.00		\$ 762,225.00		\$ 960,220.00		\$ 989,349.00		\$ 993,246.00		\$ 717,648.00		\$ 756,590.00

PREPARED BY GMS  
5-Mar-20

## SECTION V

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2019  
(ASSESSMENT AREA FIVE PROJECT)**

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Reunion West Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, as trustee (the "Trustee"), dated as of April 1, 2015, as supplemented by that certain Fifth Supplemental Trust Indenture dated as of May 1, 2019 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **6**
- (B) Identify Assignment and Acquisition Agreement, if applicable:
- (C) Name of Payee pursuant to Assignment and Acquisition Agreement: **Boyd Civil Engineering**
- (D) Amount Payable: **\$1,200.00**
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): **Invoice# 02527 – Review and process requisition #4.**
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

*Series 2019 Acquisition and Construction Account of the  
Acquisition and Construction Fund.*

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District;
- 2. each disbursement set forth above is a proper charge against the Series 2019 Acquisition and Construction Account; and
- 3. each disbursement set forth above was incurred in connection with the Cost of the Assessment Area Five Project.


The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above,

which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.

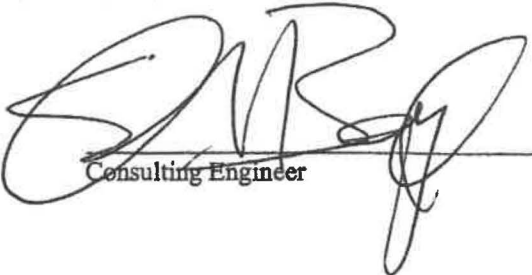
REUNION WEST COMMUNITY  
DEVELOPMENT DISTRICT

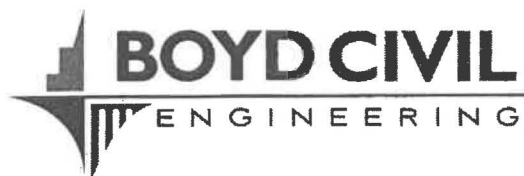
By:   
Responsible Officer

Date: 2/18/2020

#### CONSULTING ENGINEER'S APPROVAL

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Assessment Area Two - Phase One Project and is consistent with: (i) the Assignment and Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

  
Consulting Engineer



6816 Hanging Moss Road • Orlando, Florida 32807

407-494-2693 • www.BoydCivil.com

## INVOICE

January 9, 2020

Contract: 01004.001

Invoice: 02527

Mr. George Flint  
Reunion West CDD  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Via email: [tviscarra@gmscfl.com](mailto:tviscarra@gmscfl.com); [gflint@gmscfl.com](mailto:gflint@gmscfl.com)

Re: Master Agreement for District Engineer  
Miscellaneous Hourly Tasks as Requested- Construction/Bond Issuance  
December 2, 2019 – December 29, 2019

### Professional Services:

Dated	Description	Hours	Hourly Rate	Total Fee
12/19/19	S. Boyd- Review and Process Requisition for 2019 Bonds	4	\$150.00	\$ 600.00
12/20/19	S. Boyd- Review and Process Requisition for 2019 Bonds	4	\$150.00	\$ 600.00
Total		8.00		1,200.00

Mileage:				
Date	Description	Miles	Rate	Amount
Total Reimbursables:				\$0.00

Total Amount Due:

\$ 1,200.00



QUALITY • EXPERIENCE • RESPONSIVENESS

## SECTION VI



# KATRINA S. SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

## Reunion West CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Reunion West CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in FS 119.071.

The confidentiality of personal identifying and location information including: names, physical, mailing, and street addresses, parcel ID, legal property description, neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2020** and shall run until **December 31, 2020**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

### OSCEOLA COUNTY PROPERTY APPRAISER

Signature: \_\_\_\_\_

Print: Katrina S. Scarborough

Date: \_\_\_\_\_

### Reunion West CDD

Signature: 

Print: George S. Elise

Title: District Manager

Date: 2/7/20

Please return signed original copy in the enclosed self-addressed envelope, no later than January 31, 2020

2505 E IRLO BRONSON MEMORIAL HWY  
KISSIMMEE, FL 34744  
(407) 742-5000

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## SECTION IX

# SECTION A

# SECTION 1

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1  
2 An act relating to government accountability; amending  
3 s. 11.40, F.S.; specifying that the Governor, the  
4 Commissioner of Education, or the designee of the  
5 Governor or of the commissioner, may notify the  
6 Legislative Auditing Committee of an entity's failure  
7 to comply with certain auditing and financial  
8 reporting requirements; amending s. 11.45, F.S.;  
9 revising definitions and defining the terms "abuse,"  
10 "fraud," and "waste"; excluding water management  
11 districts from certain audit requirements; removing a  
12 cross-reference; authorizing the Auditor General to  
13 conduct audits of tourist development councils and  
14 county tourism promotion agencies; revising reporting  
15 requirements applicable to the Auditor General;  
16 amending s. 11.47, F.S.; specifying that any person  
17 who willfully fails or refuses to provide access to an  
18 employee, officer, or agent of an entity under audit  
19 is subject to a penalty; amending s. 28.35, F.S.;  
20 revising reporting requirements applicable to the  
21 Florida Clerks of Court Operations Corporation;  
22 amending s. 43.16, F.S.; revising the responsibilities  
23 of the Justice Administrative Commission, each state  
24 attorney, each public defender, the criminal conflict  
25 and civil regional counsel, the capital collateral  
26 regional counsel, and the Guardian Ad Litem Program,  
27 to include the establishment and maintenance of  
28 certain internal controls; amending ss. 129.03,  
29 129.06, and 166.241, F.S.; requiring counties and

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30 municipalities to maintain certain budget documents on  
31 the entities' websites for a specified period;  
32 amending s. 215.86, F.S.; revising the purposes for  
33 which management systems and internal controls must be  
34 established and maintained by each state agency and  
35 the judicial branch; amending s. 215.97, F.S.;  
36 revising certain audit threshold requirements;  
37 amending s. 215.985, F.S.; revising the requirements  
38 for a monthly financial statement provided by a water  
39 management district; amending s. 218.31, F.S.:  
40 revising the definition of the term "financial audit";  
41 amending s. 218.32, F.S.; authorizing the Department  
42 of Financial Services to request additional  
43 information from a local governmental entity in  
44 preparation of an annual report; requiring a local  
45 governmental entity to respond to such requests within  
46 a specified timeframe; requiring the department to  
47 notify the Legislative Auditing Committee of  
48 noncompliance; amending s. 218.33, F.S.; requiring  
49 local governmental entities to establish and maintain  
50 internal controls to achieve specified purposes;  
51 amending s. 218.391, F.S.; revising membership, and  
52 restrictions thereof, for an auditor selection  
53 committee; prescribing requirements and procedures for  
54 selecting an auditor if certain conditions exist;  
55 amending s. 373.536, F.S.; deleting obsolete language;  
56 requiring water management districts to maintain  
57 certain budget documents on the districts' websites  
58 for specified periods; amending s. 1001.42, F.S.;

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59 authorizing additional internal audits as directed by  
60 the district school board; amending s. 1002.33, F.S.;  
61 revising the responsibilities of the governing board  
62 of a charter school to include the establishment and  
63 maintenance of internal controls; amending s. 1002.37,  
64 F.S.; requiring completion of an annual financial  
65 audit of the Florida Virtual School; specifying audit  
66 requirements; requiring an audit report to be  
67 submitted to the board of trustees of the Florida  
68 Virtual School and the Auditor General; deleting  
69 obsolete provisions; amending s. 1010.01, F.S.;  
70 requiring each school district, Florida College System  
71 institution, and state university to establish and  
72 maintain certain internal controls; creating ss.  
73 1012.8551 and 1012.915, F.S.; specifying applicable  
74 standards as to employee background screening and  
75 investigations of Florida College System and State  
76 University System personnel, respectively; amending s.  
77 218.503, F.S.; conforming provisions and cross-  
78 references to changes made by the act; providing a  
79 declaration of important state interest; providing an  
80 effective date.

81  
82 Be It Enacted by the Legislature of the State of Florida:

83  
84 Section 1. Subsection (2) of section 11.40, Florida  
85 Statutes, is amended to read:

86 11.40 Legislative Auditing Committee.—

87 (2) Following notification by the Auditor General, the

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88 Department of Financial Services, ~~or~~ the Division of Bond  
89 Finance of the State Board of Administration, the Governor or  
90 his or her designee, or the Commissioner of Education or his or  
91 her designee of the failure of a local governmental entity,  
92 district school board, charter school, or charter technical  
93 career center to comply with the applicable provisions within s.  
94 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the  
95 Legislative Auditing Committee may schedule a hearing to  
96 determine if the entity should be subject to further state  
97 action. If the committee determines that the entity should be  
98 subject to further state action, the committee shall:

99 (a) In the case of a local governmental entity or district  
100 school board, direct the Department of Revenue and the  
101 Department of Financial Services to withhold any funds not  
102 pledged for bond debt service satisfaction which are payable to  
103 such entity until the entity complies with the law. The  
104 committee shall specify the date that such action must ~~shall~~  
105 begin, and the directive must be received by the Department of  
106 Revenue and the Department of Financial Services 30 days before  
107 the date of the distribution mandated by law. The Department of  
108 Revenue and the Department of Financial Services may implement  
109 ~~the provisions of~~ this paragraph.

110 (b) In the case of a special district created by:

111 1. A special act, notify the President of the Senate, the  
112 Speaker of the House of Representatives, the standing committees  
113 of the Senate and the House of Representatives charged with  
114 special district oversight as determined by the presiding  
115 officers of each respective chamber, the legislators who  
116 represent a portion of the geographical jurisdiction of the

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special district, and the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0651, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

2. A local ordinance, notify the chair or equivalent of the local general-purpose government pursuant to s. 189.0652 and the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0652, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

3. Any manner other than a special act or local ordinance, notify the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067(3).

(c) In the case of a charter school or charter technical career center, notify the appropriate sponsoring entity, which may terminate the charter pursuant to ss. 1002.33 and 1002.34.

Section 2. Subsection (1), paragraph (j) of subsection (2), paragraph (u) of subsection (3), and paragraph (i) of subsection (7) of section 11.45, Florida Statutes, are amended, and paragraph (x) is added to subsection (3) of that section, to

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read:

11.45 Definitions; duties; authorities; reports; rules.—

(1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:

(a) "Abuse" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.

(b) ~~(a)~~ "Audit" means a financial audit, operational audit, or performance audit.

(c) ~~(b)~~ "County agency" means a board of county commissioners or other legislative and governing body of a county, however styled, including that of a consolidated or metropolitan government, a clerk of the circuit court, a separate or ex officio clerk of the county court, a sheriff, a property appraiser, a tax collector, a supervisor of elections, or any other officer in whom any portion of the fiscal duties of a body or officer expressly stated in this paragraph are ~~the above are under law~~ separately placed by law.

(d) ~~(c)~~ "Financial audit" means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards ~~as adopted by the Board of Accountancy~~. When applicable, the scope of financial audits must ~~shall~~ encompass the additional activities

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necessary to establish compliance with the Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal law.

(e) "Fraud" means obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity's assets, bribery, or the use of one's position for personal enrichment through the deliberate misuse or misapplication of an organization's resources.

(f)~~(d)~~ "Governmental entity" means a state agency, a county agency, or any other entity, however styled, that independently exercises any type of state or local governmental function.

(g)~~(e)~~ "Local governmental entity" means a county agency, municipality, tourist development council, county tourism promotion agency, or special district as defined in s. 189.012. The term,~~but~~ does not include any housing authority established under chapter 421.

(h)~~(f)~~ "Management letter" means a statement of the auditor's comments and recommendations.

(i)~~(g)~~ "Operational audit" means an audit whose purpose is to evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines. Operational audits must be conducted in accordance with government auditing standards. Such audits examine internal

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controls that are designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in those internal controls.

(j)~~(h)~~ "Performance audit" means an examination of a program, activity, or function of a governmental entity, conducted in accordance with applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. The term includes an examination of issues related to:

1. Economy, efficiency, or effectiveness of the program.
2. Structure or design of the program to accomplish its goals and objectives.
3. Adequacy of the program to meet the needs identified by the Legislature or governing body.
4. Alternative methods of providing program services or products.
5. Goals, objectives, and performance measures used by the agency to monitor and report program accomplishments.
6. The accuracy or adequacy of public documents, reports, or requests prepared under the program by state agencies.
7. Compliance of the program with appropriate policies, rules, or laws.
8. Any other issues related to governmental entities as directed by the Legislative Auditing Committee.

(k)~~(i)~~ "Political subdivision" means a separate agency or unit of local government created or established by law and

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includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, city, commission, consolidated government, county, department, district, institution, metropolitan government, municipality, office, officer, public corporation, town, or village.

(1)~~(j)~~ "State agency" means a separate agency or unit of state government created or established by law and includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, commission, department, division, institution, office, officer, or public corporation, as the case may be, except any such agency or unit within the legislative branch of state government other than the Florida Public Service Commission.

(m) "Waste" means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

(2) DUTIES.—The Auditor General shall:

(j) Conduct audits of local governmental entities when determined to be necessary by the Auditor General, when directed by the Legislative Auditing Committee, or when otherwise required by law. No later than 18 months after the release of the audit report, the Auditor General shall perform such appropriate followup procedures as he or she deems necessary to determine the audited entity's progress in addressing the findings and recommendations contained within the Auditor General's previous report. The Auditor General shall notify each member of the audited entity's governing body and the Legislative Auditing Committee of the results of his or her determination. For purposes of this paragraph, local

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governmental entities do not include water management districts.

The Auditor General shall perform his or her duties independently but under the general policies established by the Legislative Auditing Committee. This subsection does not limit the Auditor General's discretionary authority to conduct other audits or engagements of governmental entities as authorized in subsection (3).

(3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor General may, pursuant to his or her own authority, or at the direction of the Legislative Auditing Committee, conduct audits or other engagements as determined appropriate by the Auditor General of:

(u) The Florida Virtual School ~~pursuant to s. 1002.37.~~

(x) Tourist development councils and county tourism promotion agencies.

(7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

(i) The Auditor General shall annually transmit by July 15, to the President of the Senate, the Speaker of the House of Representatives, and the Department of Financial Services, a list of all school districts, charter schools, charter technical career centers, Florida College System institutions, state universities, and local governmental entities ~~water management districts~~ that have failed to comply with the transparency requirements as identified in the audit reports reviewed pursuant to paragraph (b) and those conducted pursuant to subsection (2).

Section 3. Subsection (3) of section 11.47, Florida Statutes, is amended to read:

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291 11.47 Penalties; failure to make a proper audit or  
292 examination; making a false report; failure to produce documents  
293 or information.—

294 (3) Any person who willfully fails or refuses to provide  
295 access to an employee, officer, or agent of an entity subject to  
296 an audit or to furnish or produce any book, record, paper,  
297 document, data, or sufficient information necessary to a proper  
298 audit or examination which the Auditor General or the Office of  
299 Program Policy Analysis and Government Accountability is by law  
300 authorized to perform ~~commits shall be guilty of~~ a misdemeanor  
301 of the first degree, punishable as provided in s. 775.082 or s.  
302 775.083.

303 Section 4. Paragraph (d) of subsection (2) of section  
304 28.35, Florida Statutes, is amended to read:

305 28.35 Florida Clerks of Court Operations Corporation.—

306 (2) The duties of the corporation shall include the  
307 following:

308 (d) Developing and certifying a uniform system of workload  
309 measures and applicable workload standards for court-related  
310 functions as developed by the corporation and clerk workload  
311 performance in meeting the workload performance standards. These  
312 workload measures and workload performance standards shall be  
313 designed to facilitate an objective determination of the  
314 performance of each clerk in accordance with minimum standards  
315 for fiscal management, operational efficiency, and effective  
316 collection of fines, fees, service charges, and court costs. The  
317 corporation shall develop the workload measures and workload  
318 performance standards in consultation with the Legislature. When  
319 the corporation finds a clerk has not met the workload

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performance standards, the corporation shall identify the nature of each deficiency and any corrective action recommended and taken by the affected clerk of the court. For quarterly periods ending on the last day of March, June, September, and December of each year, the corporation shall notify the Legislature of any clerk not meeting workload performance standards and provide a copy of any corrective action plans. Such notifications must be submitted no later than 45 days after the end of the preceding quarterly period. As used in this subsection, the term:

1. "Workload measures" means the measurement of the activities and frequency of the work required for the clerk to adequately perform the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

2. "Workload performance standards" means the standards developed to measure the timeliness and effectiveness of the activities that are accomplished by the clerk in the performance of the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

Section 5. Present subsections (6) and (7) of section 43.16, Florida Statutes, are renumbered as subsections (7) and (8), respectively, and a new subsection (6) is added to that section, to read:

43.16 Justice Administrative Commission; membership, powers and duties.—

(6) The commission, each state attorney, each public defender, the criminal conflict and civil regional counsel, the

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capital collateral regional counsel, and the Guardian Ad Litem  
Program shall establish and maintain internal controls designed  
to:

(a) Prevent and detect fraud, waste, and abuse as defined  
in s. 11.45(1).

(b) Promote and encourage compliance with applicable laws,  
rules, contracts, grant agreements, and best practices.

(c) Support economical and efficient operations.

(d) Ensure reliability of financial records and reports.

(e) Safeguard assets.

Section 6. Paragraph (c) of subsection (3) of section  
129.03, Florida Statutes, is amended to read:

129.03 Preparation and adoption of budget.—

(3) The county budget officer, after tentatively  
ascertaining the proposed fiscal policies of the board for the  
next fiscal year, shall prepare and present to the board a  
tentative budget for the next fiscal year for each of the funds  
provided in this chapter, including all estimated receipts,  
taxes to be levied, and balances expected to be brought forward  
and all estimated expenditures, reserves, and balances to be  
carried over at the end of the year.

(c) The board shall hold public hearings to adopt tentative  
and final budgets pursuant to s. 200.065. The hearings shall be  
primarily for the purpose of hearing requests and complaints  
from the public regarding the budgets and the proposed tax  
levies and for explaining the budget and any proposed or adopted  
amendments. The tentative budget must be posted on the county's  
official website at least 2 days before the public hearing to  
consider such budget and must remain on the website for at least

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378 45 days. The final budget must be posted on the website within  
379 30 days after adoption and must remain on the website for at  
380 least 2 years. The tentative budgets, adopted tentative budgets,  
381 and final budgets shall be filed in the office of the county  
382 auditor as a public record. Sufficient reference in words and  
383 figures to identify the particular transactions must ~~shall~~ be  
384 made in the minutes of the board to record its actions with  
385 reference to the budgets.

386 Section 7. Paragraph (f) of subsection (2) of section  
387 129.06, Florida Statutes, is amended to read:

388 129.06 Execution and amendment of budget.—

389 (2) The board at any time within a fiscal year may amend a  
390 budget for that year, and may within the first 60 days of a  
391 fiscal year amend the budget for the prior fiscal year, as  
392 follows:

393 (f) Unless otherwise prohibited by law, if an amendment to  
394 a budget is required for a purpose not specifically authorized  
395 in paragraphs (a)-(e), the amendment may be authorized by  
396 resolution or ordinance of the board of county commissioners  
397 adopted following a public hearing.

398 1. The public hearing must be advertised at least 2 days,  
399 but not more than 5 days, before the date of the hearing. The  
400 advertisement must appear in a newspaper of paid general  
401 circulation and must identify the name of the taxing authority,  
402 the date, place, and time of the hearing, and the purpose of the  
403 hearing. The advertisement must also identify each budgetary  
404 fund to be amended, the source of the funds, the use of the  
405 funds, and the total amount of each fund's appropriations.

406 2. If the board amends the budget pursuant to this

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paragraph, the adopted amendment must be posted on the county's official website within 5 days after adoption and must remain on the website for at least 2 years.

Section 8. Subsections (3) and (5) of section 166.241, Florida Statutes, are amended to read:

166.241 Fiscal years, budgets, and budget amendments.—

(3) The tentative budget must be posted on the municipality's official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 45 days. The final adopted budget must be posted on the municipality's official website within 30 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative budget and final budget to the manager or administrator of such county or counties who shall post the budgets on the county's website.

(5) If the governing body of a municipality amends the budget pursuant to paragraph (4)(c), the adopted amendment must be posted on the official website of the municipality within 5 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the adopted amendment to the manager or administrator of such county or counties who shall post the adopted amendment on the county's website.

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Section 9. Section 215.86, Florida Statutes, is amended to read:

215.86 Management systems and controls.—Each state agency and the judicial branch as defined in s. 216.011 shall establish and maintain management systems and internal controls designed to:

(1) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1). ~~that~~

(2) Promote and encourage compliance with applicable laws, rules, contracts, and grant agreements. ~~+~~

(3) Support economical and ~~economic, efficient, and effective operations.~~ ~~+~~

(4) Ensure reliability of financial records and reports. ~~+~~

(5) Safeguard ~~and safeguarding of assets. Accounting systems and procedures shall be designed to fulfill the requirements of generally accepted accounting principles.~~

Section 10. Paragraph (a) of subsection (2) of section 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

(2) As used in this section, the term:

(a) "Audit threshold" means the threshold amount used to determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit, or a project-specific audit, for such fiscal year in accordance with the requirements of this section. ~~Every 2 years the Auditor General, After consulting with the~~

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465 Executive Office of the Governor, the Department of Financial  
466 Services, and all state awarding agencies, the Auditor General  
467 shall periodically review the threshold amount for requiring  
468 audits under this section and may recommend any appropriate  
469 statutory change to revise the threshold amount in the annual  
470 report submitted to the Legislature pursuant to s. 11.45(7)(h)  
471 ~~adjust such threshold amount consistent with the purposes of~~  
472 ~~this section.~~

473 Section 11. Subsection (11) of section 215.985, Florida  
474 Statutes, is amended to read:

475 215.985 Transparency in government spending.—

476 (11) Each water management district shall provide a monthly  
477 financial statement in the form and manner prescribed by the  
478 Department of Financial Services to the district's ~~its~~ governing  
479 board and make such monthly financial statement available for  
480 public access on its website.

481 Section 12. Subsection (17) of section 218.31, Florida  
482 Statutes, is amended to read:

483 218.31 Definitions.—As used in this part, except where the  
484 context clearly indicates a different meaning:

485 (17) "Financial audit" means an examination of financial  
486 statements in order to express an opinion on the fairness with  
487 which they are presented in conformity with generally accepted  
488 accounting principles and an examination to determine whether  
489 operations are properly conducted in accordance with legal and  
490 regulatory requirements. Financial audits must be conducted in  
491 accordance with auditing standards generally accepted in the  
492 United States and government auditing standards ~~as adopted by~~  
493 ~~the Board of Accountancy and as prescribed by rules promulgated~~

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494 ~~by the Auditor General.~~ When applicable, the scope of financial  
495 audits must ~~shall~~ encompass the additional activities necessary  
496 to establish compliance with the Single Audit Act Amendments of  
497 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal law.

498 Section 13. Subsection (2) of section 218.32, Florida  
499 Statutes, is amended to read:

500 218.32 Annual financial reports; local governmental  
501 entities.—

502 (2) The department shall annually by December 1 file a  
503 verified report with the Governor, the Legislature, the Auditor  
504 General, and the Special District Accountability Program of the  
505 Department of Economic Opportunity showing the revenues, both  
506 locally derived and derived from intergovernmental transfers,  
507 and the expenditures of each local governmental entity, regional  
508 planning council, local government finance commission, and  
509 municipal power corporation that is required to submit an annual  
510 financial report. In preparing the verified report, the  
511 department may request additional information from the local  
512 governmental entity. The information requested must be provided  
513 to the department within 45 days after the request. If the local  
514 governmental entity does not comply with the request, the  
515 department shall notify the Legislative Auditing Committee,  
516 which may take action pursuant to s. 11.40(2). The report must  
517 include, but is not limited to:

518 (a) The total revenues and expenditures of each local  
519 governmental entity that is a component unit included in the  
520 annual financial report of the reporting entity.

521 (b) The amount of outstanding long-term debt by each local  
522 governmental entity. For purposes of this paragraph, the term

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523 "long-term debt" means any agreement or series of agreements to  
524 pay money, which, at inception, contemplate terms of payment  
525 exceeding 1 year in duration.

526 Section 14. Present subsection (3) of section 218.33,  
527 Florida Statutes, is renumbered as subsection (4), and a new  
528 subsection (3) is added to that section, to read:

529 218.33 Local governmental entities; establishment of  
530 uniform fiscal years and accounting practices and procedures.—

531 (3) Each local governmental entity shall establish and  
532 maintain internal controls designed to:

533 (a) Prevent and detect fraud, waste, and abuse as defined  
534 in s. 11.45(1).

535 (b) Promote and encourage compliance with applicable laws,  
536 rules, contracts, grant agreements, and best practices.

537 (c) Support economical and efficient operations.

538 (d) Ensure reliability of financial records and reports.

539 (e) Safeguard assets.

540 Section 15. Subsections (2), (3), and (4) of section  
541 218.391, Florida Statutes, are amended, and subsection (9) is  
542 added to that section, to read:

543 218.391 Auditor selection procedures.—

544 (2) The governing body of a ~~charter~~ county, municipality,  
545 special district, district school board, charter school, or  
546 charter technical career center shall establish an auditor  
547 selection ~~audit~~ committee.

548 (a) The auditor selection committee for a ~~Each noncharter~~  
549 county ~~must~~ shall establish an audit committee that, at a  
550 minimum, shall consist of each of the county officers elected  
551 pursuant to the county charter or s. 1(d), Art. VIII of the

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State Constitution~~7~~ or their respective designees ~~a designee~~~~7~~  
and one member of the board of county commissioners or its  
designee.

(b) The auditor selection committee for a municipality,  
special district, district school board, charter school, or  
charter technical career center must consist of at least three  
members. One member of the auditor selection committee must be a  
member of the governing body of an entity specified in this  
paragraph, who shall serve as the chair of the committee.

(c) An employee, a chief executive officer, or a chief  
financial officer of the county, municipality, special district,  
district school board, charter school, or charter technical  
career center may not serve as a member of an auditor selection  
committee established under this subsection; however, an  
employee, a chief executive officer, or a chief financial  
officer of the county, municipality, special district, district  
school board, charter school, or charter technical career center  
may serve in an advisory capacity.

(d) The primary purpose of the auditor selection ~~audit~~  
committee is to assist the governing body in selecting an  
auditor to conduct the annual financial audit required in s.  
218.39; however, the ~~audit~~ committee may serve other audit  
oversight purposes as determined by the entity's governing body.  
The public may ~~shall~~ not be excluded from the proceedings under  
this section.

(3) The auditor selection ~~audit~~ committee shall:

(a) Establish factors to use for the evaluation of audit  
services to be provided by a certified public accounting firm  
duly licensed under chapter 473 and qualified to conduct audits

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581 in accordance with government auditing standards as adopted by  
582 the Florida Board of Accountancy. Such factors shall include,  
583 but are not limited to, ability of personnel, experience,  
584 ability to furnish the required services, and such other factors  
585 as may be determined by the committee to be applicable to its  
586 particular requirements.

587 (b) Publicly announce requests for proposals. Public  
588 announcements must include, at a minimum, a brief description of  
589 the audit and indicate how interested firms can apply for  
590 consideration.

591 (c) Provide interested firms with a request for proposal.  
592 The request for proposal shall include information on how  
593 proposals are to be evaluated and such other information the  
594 committee determines is necessary for the firm to prepare a  
595 proposal.

596 (d) Evaluate proposals provided by qualified firms. If  
597 compensation is one of the factors established pursuant to  
598 paragraph (a), it shall not be the sole or predominant factor  
599 used to evaluate proposals.

600 (e) Rank and recommend in order of preference no fewer than  
601 three firms deemed to be the most highly qualified to perform  
602 the required services after considering the factors established  
603 pursuant to paragraph (a). If fewer than three firms respond to  
604 the request for proposal, the committee shall recommend such  
605 firms as it deems to be the most highly qualified.

606 (4) The governing body shall inquire of qualified firms as  
607 to the basis of compensation, select one of the firms  
608 recommended by the auditor selection ~~audit~~ committee, and  
609 negotiate a contract, using one of the following methods:

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610           (a) If compensation is not one of the factors established  
611 pursuant to paragraph (3) (a) and not used to evaluate firms  
612 pursuant to paragraph (3) (e), the governing body shall negotiate  
613 a contract with the firm ranked first. If the governing body is  
614 unable to negotiate a satisfactory contract with that firm,  
615 negotiations with that firm shall be formally terminated, and  
616 the governing body shall then undertake negotiations with the  
617 second-ranked firm. Failing accord with the second-ranked firm,  
618 negotiations shall then be terminated with that firm and  
619 undertaken with the third-ranked firm. Negotiations with the  
620 other ranked firms shall be undertaken in the same manner. The  
621 governing body, in negotiating with firms, may reopen formal  
622 negotiations with any one of the three top-ranked firms, but it  
623 may not negotiate with more than one firm at a time.

624           (b) If compensation is one of the factors established  
625 pursuant to paragraph (3) (a) and used in the evaluation of  
626 proposals pursuant to paragraph (3) (d), the governing body shall  
627 select the highest-ranked qualified firm or must document in its  
628 public records the reason for not selecting the highest-ranked  
629 qualified firm.

630           (c) The governing body may select a firm recommended by the  
631 audit committee and negotiate a contract with one of the  
632 recommended firms using an appropriate alternative negotiation  
633 method for which compensation is not the sole or predominant  
634 factor used to select the firm.

635           (d) In negotiations with firms under this section, the  
636 governing body may allow a designee to conduct negotiations on  
637 its behalf.

638           (9) If the entity fails to select the auditor in accordance

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639 with the requirements of subsections (3)-(6), the entity must  
640 again perform the auditor selection process in accordance with  
641 this section to select an auditor to conduct audits for  
642 subsequent fiscal years.

643 Section 16. Paragraph (e) of subsection (4), paragraph (d)  
644 of subsection (5), and paragraph (d) of subsection (6) of  
645 section 373.536, Florida Statutes, are amended to read:

646 373.536 District budget and hearing thereon.—

647 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

648 (e) ~~By September 1, 2012,~~ Each district shall provide a  
649 monthly financial statement in the form and manner prescribed by  
650 the Department of Financial Services to the district's governing  
651 board and make such monthly financial statement available for  
652 public access on its website.

653 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND  
654 APPROVAL.—

655 (d) Each district shall, by August 1 of each year, submit  
656 for review a tentative budget and a description of any  
657 significant changes from the preliminary budget submitted to the  
658 Legislature pursuant to s. 373.535 to the Governor, the  
659 President of the Senate, the Speaker of the House of  
660 Representatives, the chairs of all legislative committees and  
661 subcommittees having substantive or fiscal jurisdiction over  
662 water management districts, as determined by the President of  
663 the Senate or the Speaker of the House of Representatives, as  
664 applicable, the secretary of the department, and the governing  
665 body of each county in which the district has jurisdiction or  
666 derives any funds for the operations of the district. The  
667 tentative budget must be posted on the district's official

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website at least 2 days before budget hearings held pursuant to  
s. 200.065 or other law and must remain on the website for at  
least 45 days.

(6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;  
WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

(d) The final adopted budget must be posted on the water  
management district's official website within 30 days after  
adoption and must remain on the website for at least 2 years.

Section 17. Paragraph (1) of subsection (12) of section  
1001.42, Florida Statutes, as amended by chapter 2018-5, Laws of  
Florida, is amended to read:

1001.42 Powers and duties of district school board.—The  
district school board, acting as a board, shall exercise all  
powers and perform all duties listed below:

(12) FINANCE.—Take steps to assure students adequate  
educational facilities through the financial procedure  
authorized in chapters 1010 and 1011 and as prescribed below:

(1) *Internal auditor.*—May or, in the case of a school  
district receiving annual federal, state, and local funds in  
excess of \$500 million, shall employ an internal auditor. The  
scope of the internal auditor shall not be restricted and shall  
include every functional and program area of the school system.

1. The internal auditor shall perform ongoing financial  
verification of the financial records of the school district, a  
comprehensive risk assessment of all areas of the school system  
every 5 years, and other audits and reviews as the district  
school board directs for determining:

a. The adequacy of internal controls designed to prevent  
and detect fraud, waste, and abuse as defined in s. 11.45(1).

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b. Compliance with applicable laws, rules, contracts, grant agreements, district school board-approved policies, and best practices.

c. The efficiency of operations.

d. The reliability of financial records and reports.

e. The safeguarding of assets.

f. Financial solvency.

g. Projected revenues and expenditures.

h. The rate of change in the general fund balance.

2. The internal auditor shall prepare audit reports of his or her findings and report directly to the district school board or its designee.

3. Any person responsible for furnishing or producing any book, record, paper, document, data, or sufficient information necessary to conduct a proper audit or examination which the internal auditor is by law authorized to perform is subject to the provisions of s. 11.47(3) and (4).

Section 18. Paragraph (j) of subsection (9) of section 1002.33, Florida Statutes, is amended to read:

1002.33 Charter schools.—

(9) CHARTER SCHOOL REQUIREMENTS.—

(j) The governing body of the charter school shall be responsible for:

1. Establishing and maintaining internal controls designed to:

a. Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

b. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

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726 c. Support economical and efficient operations.

727 d. Ensure reliability of financial records and reports.

728 e. Safeguard assets.

729 ~~2.1.~~ Ensuring that the charter school has retained the  
730 services of a certified public accountant or auditor for the  
731 annual financial audit, pursuant to s. 1002.345(2), who shall  
732 submit the report to the governing body.

733 ~~3.2.~~ Reviewing and approving the audit report, including  
734 audit findings and recommendations for the financial recovery  
735 plan.

736 ~~4.a.3.a.~~ Performing the duties in s. 1002.345, including  
737 monitoring a corrective action plan.

738 b. Monitoring a financial recovery plan in order to ensure  
739 compliance.

740 ~~5.4.~~ Participating in governance training approved by the  
741 department which must include government in the sunshine,  
742 conflicts of interest, ethics, and financial responsibility.

743 Section 19. Present subsections (6) through (10) of section  
744 1002.37, Florida Statutes, are renumbered as subsections (7)  
745 through (11), respectively, present subsection (6) is amended,  
746 and a new subsection (6) is added to that section, to read:

747 1002.37 The Florida Virtual School.—

748 (6) The Florida Virtual School shall have an annual  
749 financial audit of its accounts and records conducted by an  
750 independent auditor who is a certified public accountant  
751 licensed under chapter 473. The independent auditor shall  
752 conduct the audit in accordance with rules adopted by the  
753 Auditor General pursuant to s. 11.45 and, upon completion of the  
754 audit, shall prepare an audit report in accordance with such

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755 rules. The audit report must include a written statement by the  
756 board of trustees describing corrective action to be taken in  
757 response to each of the independent auditor's recommendations  
758 included in the audit report. The independent auditor shall  
759 submit the audit report to the board of trustees and the Auditor  
760 General no later than 9 months after the end of the preceding  
761 fiscal year.

762 (7)(6) The board of trustees shall annually submit to the  
763 Governor, the Legislature, the Commissioner of Education, and  
764 the State Board of Education the audit report prepared pursuant  
765 to subsection (6) and a complete and detailed report setting  
766 forth:

767 (a) The operations and accomplishments of the Florida  
768 Virtual School within the state and those occurring outside the  
769 state as Florida Virtual School Global.

770 (b) The marketing and operational plan for the Florida  
771 Virtual School and Florida Virtual School Global, including  
772 recommendations regarding methods for improving the delivery of  
773 education through the Internet and other distance learning  
774 technology.

775 (c) The assets and liabilities of the Florida Virtual  
776 School and Florida Virtual School Global at the end of the  
777 fiscal year.

778 ~~(d) A copy of an annual financial audit of the accounts and~~  
779 ~~records of the Florida Virtual School and Florida Virtual School~~  
780 ~~Global, conducted by an independent certified public accountant~~  
781 ~~and performed in accordance with rules adopted by the Auditor~~  
782 ~~General.~~

783 (d)(e) Recommendations regarding the unit cost of providing

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784 services to students through the Florida Virtual School and  
785 Florida Virtual School Global. In order to most effectively  
786 develop public policy regarding any future funding of the  
787 Florida Virtual School, it is imperative that the cost of the  
788 program is accurately identified. The identified cost of the  
789 program must be based on reliable data.

790 (e) ~~(f)~~ Recommendations regarding an accountability  
791 mechanism to assess the effectiveness of the services provided  
792 by the Florida Virtual School and Florida Virtual School Global.

793 Section 20. Subsection (5) is added to section 1010.01,  
794 Florida Statutes, to read:

795 1010.01 Uniform records and accounts.—

796 (5) Each school district, Florida College System  
797 institution, and state university shall establish and maintain  
798 internal controls designed to:

799 (a) Prevent and detect fraud, waste, and abuse as defined  
800 in s. 11.45(1).

801 (b) Promote and encourage compliance with applicable laws,  
802 rules, contracts, grant agreements, and best practices.

803 (c) Support economical and efficient operations.

804 (d) Ensure reliability of financial records and reports.

805 (e) Safeguard assets.

806 Section 21. Section 1012.8551, Florida Statutes, is created  
807 to read:

808 1012.8551 Employee background screening and investigations  
809 for Florida College System personnel.—Section 110.1127 applies  
810 to each institution in the Florida College System. Each  
811 institution must designate the positions subject to background  
812 screening and investigation pursuant to that section.

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Section 22. Section 1012.915, Florida Statutes, is created to read:

1012.915 Employee background screening and investigations for State University System personnel.—Section 110.1127 applies to each institution in the State University System. Each institution must designate the positions subject to background screening and investigation pursuant to that section.

Section 23. Subsection (3) of section 218.503, Florida Statutes, is amended to read:

218.503 Determination of financial emergency.—

(3) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity or district school board, the Governor or his or her designee shall contact the local governmental entity or the Commissioner of Education or his or her designee shall contact the district school board, as appropriate, to determine what actions have been taken by the local governmental entity or the district school board to resolve or prevent the condition. The information requested must be provided within 45 days after the date of the request. If the local governmental entity or the district school board does not comply with the request, the Governor or his or her designee or the Commissioner of Education or his or her designee shall notify ~~the members of~~ the Legislative Auditing Committee, which ~~who~~ may take action pursuant to s. 11.40(2) ~~11.40~~. The Governor or the Commissioner of Education, as appropriate, shall determine whether the local governmental entity or the district school board needs state assistance to resolve or prevent the condition. If state assistance is needed, the local governmental

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entity or district school board is considered to be in a state of financial emergency. The Governor or the Commissioner of Education, as appropriate, has the authority to implement measures as set forth in ss. 218.50-218.504 to assist the local governmental entity or district school board in resolving the financial emergency. Such measures may include, but are not limited to:

(a) Requiring approval of the local governmental entity's budget by the Governor or approval of the district school board's budget by the Commissioner of Education.

(b) Authorizing a state loan to a local governmental entity and providing for repayment of same.

(c) Prohibiting a local governmental entity or district school board from issuing bonds, notes, certificates of indebtedness, or any other form of debt until such time as it is no longer subject to this section.

(d) Making such inspections and reviews of records, information, reports, and assets of the local governmental entity or district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews.

(e) Consulting with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.

(f) Providing technical assistance to the local governmental entity or the district school board.

(g)1. Establishing a financial emergency board to oversee the activities of the local governmental entity or the district

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871 school board. If a financial emergency board is established for  
872 a local governmental entity, the Governor shall appoint board  
873 members and select a chair. If a financial emergency board is  
874 established for a district school board, the State Board of  
875 Education shall appoint board members and select a chair. The  
876 financial emergency board shall adopt such rules as are  
877 necessary for conducting board business. The board may:

878       a. Make such reviews of records, reports, and assets of the  
879 local governmental entity or the district school board as are  
880 needed.

881       b. Consult with officials and auditors of the local  
882 governmental entity or the district school board and the  
883 appropriate state officials regarding any steps necessary to  
884 bring the books of account, accounting systems, financial  
885 procedures, and reports of the local governmental entity or the  
886 district school board into compliance with state requirements.

887       c. Review the operations, management, efficiency,  
888 productivity, and financing of functions and operations of the  
889 local governmental entity or the district school board.

890       d. Consult with other governmental entities for the  
891 consolidation of all administrative direction and support  
892 services, including, but not limited to, services for asset  
893 sales, economic and community development, building inspections,  
894 parks and recreation, facilities management, engineering and  
895 construction, insurance coverage, risk management, planning and  
896 zoning, information systems, fleet management, and purchasing.

897       2. The recommendations and reports made by the financial  
898 emergency board must be submitted to the Governor for local  
899 governmental entities or to the Commissioner of Education and

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the State Board of Education for district school boards for appropriate action.

(h) Requiring and approving a plan, to be prepared by officials of the local governmental entity or the district school board in consultation with the appropriate state officials, prescribing actions that will cause the local governmental entity or district school board to no longer be subject to this section. The plan must include, but need not be limited to:

1. Provision for payment in full of obligations outlined in subsection (1), designated as priority items, which are currently due or will come due.

2. Establishment of priority budgeting or zero-based budgeting in order to eliminate items that are not affordable.

3. The prohibition of a level of operations which can be sustained only with nonrecurring revenues.

4. Provisions implementing the consolidation, sourcing, or discontinuance of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

Section 24. The Legislature finds that a proper and legitimate state purpose is served when internal controls are established to prevent and detect fraud, waste, and abuse and to safeguard and account for government funds and property.  
Therefore, the Legislature determines and declares that this act fulfills an important state interest.

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929

Section 25. This act shall take effect July 1, 2019.

## SECTION C

# SECTION 1

### Reunion East

Item #	Meeting Assigned	Action Item	Assigned To:	Date Due	Status	Comments
1	3/14/11	Irrigation Turnover	Developer		On Hold	Issue on Hold Pending CUP Negotiation
2	3/16/17	Allocation of 532 Costs	Scheerer/d'Adesky		On Hold	Proposals from Yellowstone presented at August meeting. Counsel Sent Demand Letters for Costs to Each Parcel Owner. Publix Declined Sharing Costs.
3	4/11/19	Corolla Court Parking Issue; Evaluation of Addition of Street Parking Towaway Zones	Williams/Cruz/ Scheerer		In Process	Towing enforcement and towing agreements executed February 2020. Operation guidelines approved 02/13/20. No Parking sign installation completed 02/28/20.
4	4/11/19	Creating Dog Parks/Playground	Goldstein		Partially Complete	Dog Park Complete; Playground Currently in Permitting
5	2/13/20	Acess to Reunion Village/Davenport Creek bridge	Flint		In Process	Encore agreed to have a gate at the entrance to the residential portion of Reunion Village and then another resident only gate before crossing the Davenport Creek bridge going into Reunion proper. Plats, constructions plans, etc. requested 02/28/20

### Reunion West

Item #	Meeting Assigned	Action Item	Assigned To:	Date Due	Status	Comments
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Item #	Meeting Assigned	Action Item	Assigned To:	Date Due	Status	Comments
1	2/21/19	Cost to Install Parking Spaces at Valhalla Mail Kiosk Area	Boyd		In Process	Currently in Permitting. A landscape architect has been engaged. Florida Site and Seed is the low bidder for the project. Bids will be presented at March meeting.
2	2/21/19	Evaluate Traffic Lanes for Sinclair Road Gate	Boyd		In Process	Due to the removal of a driveway, the project scope is now painting only. The DE is trying to get the project removed from the County permit application.

## SECTION 2

# Reunion West

## Community Development District

### Summary of Check Register

February 1, 2020 to February 29, 2020

Fund	Date	Check No.'s	Amount
General Fund	2/5/20	1554	\$ 132.00
	2/6/20	1555	\$ 284,633.28
	2/7/20	1556	\$ 7,419.56
	2/10/20	1557	\$ 848.86
	2/14/20	1558-1562	\$ 144,336.64
	2/18/20	1563	\$ 355.00
	2/19/20	1564	\$ 1,056.34
	2/24/20	1565	\$ 918.95
			\$ 439,700.63
Replacement & Maintenance Fund	2/6/20	19	\$ 70,851.61
			\$ 70,851.61
			\$ 510,552.24

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/05/20	00035	1/31/20 183172	202001 300-13100-10100		*	73.92	
		1/31/20 183172	202001 320-53800-47000		*	58.08	
			AQUATIC PLANT MGMT JAN20				
			AQUATIC PLANT MGMT JAN20				
				APPLIED AQUATIC MANAGEMENT, INC.			132.00 001554
2/06/20	00029	2/06/20 02062020	202002 300-20700-10100		*	284,633.28	
			EXP DUE TO RE SEPT-DEC19				
				REUNION EAST CDD			284,633.28 001555
2/07/20	00020	2/01/20 464	202002 310-51300-34000		*	3,689.50	
			MANAGEMENT FEES-FEB20				
		2/01/20 464	202002 310-51300-35100		*	183.33	
			INFORMATION TECH-FEB20				
		2/01/20 464	202002 310-51300-31300		*	833.33	
			DISSEMINATION FEE-FEB20				
		2/01/20 464	202002 310-51300-51000		*	15.72	
			OFFICE SUPPLIES				
		2/01/20 464	202002 310-51300-42000		*	19.95	
			POSTAGE				
		2/01/20 464	202002 310-51300-42500		*	68.40	
			COPIES				
		2/01/20 465	202002 320-53800-12000		*	2,609.33	
			FIELD MANAGEMENT-FEB20				
				GOVERNMENTAL MANAGEMENT SERVICES			7,419.56 001556
2/10/20	00051	2/05/20 2557	202001 310-51300-31100		*	323.86	
			ATTEND CDD MTG/MILEAGE				
		2/05/20 2558	202001 310-51300-31100		*	150.00	
			MAIL KIOSK PERMITTING				
		2/05/20 2559	202001 310-51300-31100		*	375.00	
			PERMITTING/BIDDING COORD.				
				BOYD CIVIL ENGINEERING			848.86 001557
2/14/20	00031	2/13/20 02132020	202002 300-20700-10000		*	69,986.70	
			FY20 DEBT SERV SER2004-1				
				REUNION WEST C/O USBANK			69,986.70 001558
2/14/20	00031	2/13/20 02132020	202002 300-20700-10400		*	17,174.09	
			FY20 DEBT SERV SER2015				
				REUNION WEST C/O USBANK			17,174.09 001559
2/14/20	00031	2/13/20 02132020	202002 300-20700-10500		*	28,267.91	
			FY20 DEBT SERV SER2016				
				REUNION WEST C/O USBANK			28,267.91 001560
				REUW REUNION WEST TVISCARRA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
2/14/20	00031	2/13/20 02132020	202002 300-20700-10600 FY20 DEBT SERV SER2017	REUNION WEST C/O USBANK	*	26,667.84	26,667.84 001561
2/14/20	00031	2/13/20 02132020	202002 300-20700-10700 FY20 DEBT SERV SER2019	REUNION WEST C/O USBANK	*	2,240.10	2,240.10 001562
2/18/20	00051	10/31/19 2460	201910 310-51300-31100 S.BOYD-MAIL KIOSK PERMIT	BOYD CIVIL ENGINEERING	*	150.00	355.00 001563
		10/31/19 2461	201910 310-51300-31100 TRADITION BLVD WIIDE/PRNT		*	205.00	
2/19/20	00036	1/16/20 DUKE-DUK	201912 320-53800-43000 DUKE ENERGY #12715 05144		*	494.39	
		1/16/20 DUKE-DUK	201912 320-53800-43000 DUKE ENERGY #31537 19104		*	181.82	
		1/29/20 TOHO-TOH	201912 320-53800-43100 TOHO METER#62644093 DEC19	REUNION RESORT	*	380.13	1,056.34 001564
2/24/20	00043	2/20/20 89930	202001 310-51300-31500 MTG/BOND RPRTS/DOCS/CERT.	LATHAM,LUNA,EDEN & BEAUDINE,LLP	*	918.95	918.95 001565
TOTAL FOR BANK A						439,700.63	
TOTAL FOR REGISTER						439,700.63	

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 3/04/20  
 \*\*\* CHECK DATES 02/01/2020 - 02/29/2020 \*\*\* REUNION WEST-R&M

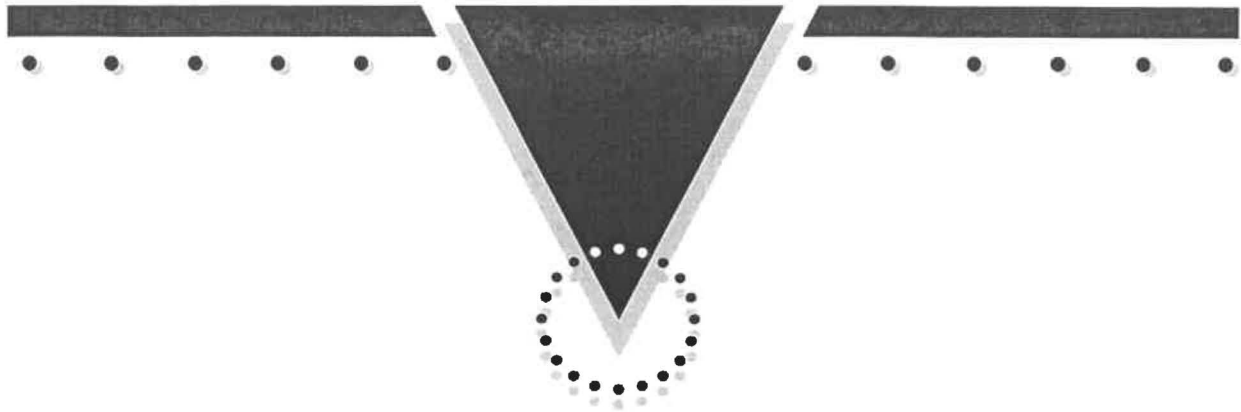
\*\*\* CHECK DATES 02/01/2020 - 02/29/2020 \*\*\*

BANK C REPLACEMENT & MAINT

REUNION EAST CDD

REUW REUNION WEST TVISCARRA

## SECTION 3



# **Reunion West**

## **Community Development District**

**Unaudited Financial Reporting**

**January 31, 2020**



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**Reunion West**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
**January 31, 2020**

	General	Replacement & Maintenance	Debt Service	Capital Projects	(Memorandum Only) 2020
<b>ASSETS:</b>					
CASH	\$1,305,998	\$145,242	---	---	\$1,451,240
CUSTODY ACCOUNT	\$2,871	---	---	---	\$2,871
STATE BOARD OF ADMINISTRATION	---	\$1,084,259	---	---	\$1,084,259
DUE FROM REUNION EAST	\$22,772	---	---	---	\$22,772
INVESTMENTS					
SERIES 2004-1					
Reserve	---	---	\$669,007	---	\$669,007
Revenue	---	---	\$1,154,361	---	\$1,154,361
General Redemption	---	---	\$392	---	\$392
SERIES 2015					
Reserve	---	---	\$164,220	---	\$164,220
Revenue	---	---	\$298,160	---	\$298,160
Construction	---	---	---	\$5	\$5
SERIES 2016					
Reserve	---	---	\$274,520	---	\$274,520
Revenue	---	---	\$424,819	---	\$424,819
Prepayment	---	---	\$23	---	\$23
Construction	---	---	---	\$67	\$67
SERIES 2017					
Reserve	---	---	\$257,952	---	\$257,952
Revenue	---	---	\$383,437	---	\$383,437
Prepayment	---	---	\$2,005	---	\$2,005
Construction	---	---	---	\$609	\$609
SERIES 2019					
Reserve	---	---	\$329,648	---	\$329,648
Revenue	---	---	\$324,639	---	\$324,639
Interest	---	---	\$160,379	---	\$160,379
Construction	---	---	---	\$89,780	\$89,780
<b>TOTAL ASSETS</b>	<b>\$1,331,641</b>	<b>\$1,229,500</b>	<b>\$4,443,562</b>	<b>\$90,461</b>	<b>\$7,095,165</b>
<b>LIABILITIES:</b>					
ACCOUNTS PAYABLE	\$3,311	---	---	---	\$3,311
DUE TO REUNION EAST	\$353,995	\$72,436	---	---	\$426,431
DUE TO DEVELOPER	\$2,883	---	---	---	\$2,883
<b>FUND EQUITY:</b>					
<b>FUND BALANCES:</b>					
ASSIGNED	---	\$1,157,065	---	---	\$1,157,065
UNASSIGNED	\$971,451	---	---	---	\$971,451
RESTRICTED FOR DEBT 2004-1	---	---	\$1,823,761	---	\$1,823,761
RESTRICTED FOR DEBT 2015	---	---	\$462,379	---	\$462,379
RESTRICTED FOR DEBT 2016	---	---	\$699,362	---	\$699,362
RESTRICTED FOR DEBT 2017	---	---	\$643,395	---	\$643,395
RESTRICTED FOR DEBT 2019	---	---	\$814,665	---	\$814,665
RESTRICTED FOR CAP. PROJ. 2015	---	---	---	\$5	\$5
RESTRICTED FOR CAP. PROJ. 2016	---	---	---	\$67	\$67
RESTRICTED FOR CAP. PROJ. 2017	---	---	---	\$609	\$609
RESTRICTED FOR CAP. PROJ. 2019	---	---	---	\$89,780	\$89,780
<b>TOTAL LIABILITIES &amp; FUND EQUITY &amp; OTHER CREDITS</b>	<b>\$1,331,641</b>	<b>\$1,229,500</b>	<b>\$4,443,562</b>	<b>\$90,461</b>	<b>\$7,095,165</b>

**Reunion West**  
**COMMUNITY DEVELOPMENT DISTRICT**

**General Fund**  
**Statement of Revenues & Expenditures**  
For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
Special Assessments - Tax Collector	\$1,093,855	\$808,969	\$808,969	\$0
Special Assessments - Direct	\$203,476	\$100,440	\$100,440	\$0
Interest	\$0	\$0	\$2	\$2
<b>TOTAL REVENUES</b>	<b>\$1,297,331</b>	<b>\$909,409</b>	<b>\$909,410</b>	<b>\$2</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
Supervisor Fees	\$12,000	\$4,000	\$2,400	\$1,600
FICA	\$918	\$306	\$184	\$122
Engineering	\$8,000	\$2,667	\$2,052	\$615
Attorney	\$20,000	\$6,667	\$3,191	\$3,475
Trustee Fee	\$21,000	\$7,000	\$0	\$7,000
Dissemination	\$10,000	\$3,333	\$3,333	\$0
Arbitrage	\$2,400	\$0	\$0	\$0
Collection Agent	\$7,500	\$7,500	\$7,500	\$0
Property Appraiser Fee	\$500	\$167	\$0	\$167
Annual Audit	\$5,200	\$1,733	\$1,026	\$707
Management Fees	\$44,274	\$14,758	\$14,758	\$0
Information Technology	\$3,400	\$1,133	\$733	\$400
Telephone	\$300	\$100	\$20	\$80
Postage	\$1,200	\$400	\$536	(\$136)
Printing & Binding	\$1,600	\$533	\$142	\$391
Insurance	\$9,400	\$9,400	\$8,754	\$646
Legal Advertising	\$1,500	\$500	\$153	\$348
Other Current Charges	\$350	\$117	\$3,050	(\$2,933)
Office Supplies	\$300	\$100	\$62	\$38
Travel Per Diem	\$600	\$200	\$0	\$200
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$150,617</b>	<b>\$60,789</b>	<b>\$48,069</b>	<b>\$12,720</b>
<b><u>MAINTENANCE-SHARED EXPENSES:</u></b>				
Field Management	\$31,312	\$10,437	\$10,437	(\$0)
Facility Lease Agreement	\$17,980	\$5,993	\$5,993	\$0
Telephone	\$3,740	\$1,247	\$1,295	(\$48)
Electric	\$268,400	\$89,467	\$82,740	\$6,727
Water & Sewer	\$35,200	\$11,733	\$11,015	\$719
Gas	\$33,880	\$11,293	\$5,727	\$5,566
Pool and Fountain Maintenance	\$79,200	\$26,400	\$32,226	(\$5,826)
Environmental	\$4,400	\$1,467	\$961	\$506
Property Insurance	\$20,130	\$20,130	\$19,583	\$547
Irrigation Repairs	\$6,600	\$2,200	\$1,246	\$954
Landscape Contract	\$341,568	\$113,856	\$95,376	\$18,480
Landscape Contingency	\$22,000	\$7,333	\$37,320	(\$29,986)
Landscape Consulting	\$17,160	\$5,720	\$7,044	(\$1,324)
Gate and Gatehouse Expenses	\$14,080	\$4,693	\$1,439	\$3,254
Roadways/Sidewalks	\$22,000	\$7,333	\$301	\$7,032
Lighting	\$4,400	\$1,467	\$0	\$1,467
MSA Building Repairs	\$11,000	\$3,667	\$645	\$3,021
Pressure Washing	\$15,400	\$5,133	\$6,323	(\$1,189)
Maintenance (Inspections)	\$770	\$257	\$167	\$89
Repairs & Maintenance	\$8,800	\$2,933	\$1,409	\$1,524
Pest Control	\$319	\$106	\$0	\$106
Signage	\$3,520	\$1,173	\$2,548	(\$1,375)
Security	\$61,600	\$20,533	\$20,533	\$0
<b>TOTAL MAINTENANCE</b>	<b>\$1,146,714</b>	<b>\$361,240</b>	<b>\$344,330</b>	<b>\$16,910</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,297,331</b>	<b>\$422,029</b>	<b>\$392,399</b>	<b>\$29,629</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$517,011</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$454,440</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$971,451</b>	

## Reunion West

### COMMUNITY DEVELOPMENT DISTRICT

#### Replacement & Maintenance Fund

#### Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b>REVENUES:</b>				
Transfer In - General Fund	\$103,255	\$0	\$0	\$0
Interest	\$10,000	\$3,333	\$7,053	\$3,719
<b>TOTAL REVENUES</b>	<b>\$113,255</b>	<b>\$3,333</b>	<b>\$7,053</b>	<b>\$3,719</b>
<b>EXPENDITURES:</b>				
Building Improvements	\$92,400	\$30,800	\$0	\$30,800
Fountain Improvements	\$11,000	\$3,667	\$0	\$3,667
Gate/Gatehouse Improvements	\$4,400	\$1,467	\$0	\$1,467
Landscape Improvements	\$110,000	\$36,667	\$7,832	\$28,835
Lighting Improvements	\$3,520	\$1,173	\$0	\$1,173
Monument Improvements	\$11,000	\$3,667	\$17,019	(\$13,353)
Pool Furniture	\$6,600	\$2,200	\$6,222	(\$4,022)
Pool Repair & Replacements	\$37,400	\$12,467	\$3,648	\$8,818
Roadways/Sidewalks Improvements	\$6,820	\$2,273	\$1,201	\$1,072
Signage	\$22,000	\$7,333	\$0	\$7,333
Contingency	\$0	\$0	\$9,364	(\$9,364)
<b>TOTAL EXPENDITURES</b>	<b>\$305,140</b>	<b>\$101,713</b>	<b>\$45,287</b>	<b>\$56,427</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$191,885)</b>		<b>(\$38,234)</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$1,138,890</b>		<b>\$1,195,299</b>	
<b>FUND BALANCE - Ending</b>	<b>\$947,005</b>		<b>\$1,157,065</b>	

# Reunion West

## COMMUNITY DEVELOPMENT DISTRICT

### Debt Service Fund

Series 2004-1

### Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
Special Assessments - Tax Collector	\$1,336,719	\$929,556	\$929,556	\$0
Interest	\$500	\$167	\$6,505	\$6,339
<b>TOTAL REVENUES</b>	<b>\$1,337,219</b>	<b>\$929,722</b>	<b>\$936,061</b>	<b>\$6,339</b>
<b><u>EXPENDITURES:</u></b>				
Interest Expense 11/01	\$436,563	\$436,563	\$436,563	\$0
Principal Expense 05/01	\$475,000	\$0	\$0	\$0
Interest Expense 05/01	\$436,563	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,348,125</b>	<b>\$436,563</b>	<b>\$436,563</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$10,906)</b>		<b>\$499,499</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$643,623</b>		<b>\$1,324,262</b>	
<b>FUND BALANCE - Ending</b>	<b>\$632,717</b>		<b>\$1,823,761</b>	

# Reunion West

## COMMUNITY DEVELOPMENT DISTRICT

### Debt Service Fund

Series 2015

### Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b>REVENUES:</b>				
Special Assessments Tax Collector	\$326,875	\$228,104	\$228,104	\$0
Interest	\$100	\$33	\$1,435	\$1,402
<b>TOTAL REVENUES</b>	<b>\$326,975</b>	<b>\$228,138</b>	<b>\$229,539</b>	<b>\$1,402</b>
<b>EXPENDITURES:</b>				
Interest Expense 11/01	\$89,644	\$89,644	\$89,644	\$0
Principal Expense 05/01	\$150,000	\$0	\$0	\$0
Interest Expense 05/01	\$89,644	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$329,288</b>	<b>\$89,644</b>	<b>\$89,644</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$2,313)</b>		<b>\$139,896</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$155,168</b>		<b>\$322,484</b>	
<b>FUND BALANCE - Ending</b>	<b>\$152,856</b>		<b>\$462,379</b>	

# Reunion West

## COMMUNITY DEVELOPMENT DISTRICT

### Debt Service Fund

Series 2016

### Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
Special Assessments - Tax Collector	\$549,750	\$375,451	\$375,451	\$0
Interest	\$0	\$0	\$2,579	\$2,579
<b>TOTAL REVENUES</b>	<b>\$549,750</b>	<b>\$375,451</b>	<b>\$378,030</b>	<b>\$2,579</b>
<b><u>EXPENDITURES:</u></b>				
Interest Expense 11/01	\$193,953	\$193,953	\$193,953	\$0
Principal Expense 11/01	\$145,000	\$145,000	\$145,000	\$0
Interest Expense 05/01	\$191,325	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$530,278</b>	<b>\$338,953</b>	<b>\$338,953</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$19,472</b>		<b>\$39,077</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$383,954</b>		<b>\$660,286</b>	
<b>FUND BALANCE - Ending</b>	<b>\$403,426</b>		<b>\$699,362</b>	

# Reunion West

## COMMUNITY DEVELOPMENT DISTRICT

### Debt Service Fund

Series 2017

### Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
Special Assessments - Tax Collector	\$509,250	\$354,199	\$354,199	\$0
Interest	\$0	\$0	\$2,363	\$2,363
<b>TOTAL REVENUES</b>	<b>\$509,250</b>	<b>\$354,199</b>	<b>\$356,563</b>	<b>\$2,363</b>
<b><u>EXPENDITURES:</u></b>				
Interest Expense 11/01	\$182,900	\$182,900	\$182,900	\$0
Principal Expense 11/01	\$140,000	\$140,000	\$140,000	\$0
Interest Expense 05/01	\$180,450	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$503,350</b>	<b>\$322,900</b>	<b>\$322,900</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$5,900</b>		<b>\$33,663</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$350,127</b>		<b>\$609,732</b>	
<b>FUND BALANCE - Ending</b>	<b>\$356,027</b>		<b>\$643,395</b>	

# Reunion West

## COMMUNITY DEVELOPMENT DISTRICT

### Debt Service Fund

Series 2019

### Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b>REVENUES:</b>				
Special Assessments - Tax Collector	\$42,500	\$29,753	\$29,753	\$0
Special Assessments - Direct Billed	\$392,813	\$294,609	\$294,609	\$0
Interest	\$0	\$0	\$2,949	\$2,949
Transfer In	\$0	\$0	\$101	\$101
<b>TOTAL REVENUES</b>	<b>\$435,313</b>	<b>\$324,362</b>	<b>\$327,412</b>	<b>\$3,050</b>
<b>EXPENDITURES:</b>				
Interest Expense 11/01	\$132,329	\$132,329	\$132,329	\$0
Interest Expense 05/01	\$157,744	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$290,073</b>	<b>\$132,329</b>	<b>\$132,329</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$145,240</b>		<b>\$195,083</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$291,755</b>		<b>\$619,583</b>	
<b>FUND BALANCE - Ending</b>	<b>\$436,995</b>		<b>\$814,665</b>	

**Reunion West**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Capital Projects Fund**  
**Series 2015**  
**Statement of Revenues & Expenditures**  
**For The Period Ending January 31, 2020**

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
Interest	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$5</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$5</b>	

# Reunion West

## COMMUNITY DEVELOPMENT DISTRICT

### Capital Projects Fund

Series 2016

### Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
Interest	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay - Construction	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$66</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$67</b>	

# Reunion West

## COMMUNITY DEVELOPMENT DISTRICT

### Capital Projects Fund

Series 2017

### Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
Interest	\$0	\$0	\$3	\$3
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$3</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay - Construction	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$3</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$606</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$609</b>	

# Reunion West

## COMMUNITY DEVELOPMENT DISTRICT

### Capital Projects Fund

Series 2019

### Statement of Revenues & Expenditures

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED THRU 1/31/20	ACTUAL THRU 1/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
Interest	\$0	\$0	\$9,885	\$9,885
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,885</b>	<b>\$9,885</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay - Construction	\$0	\$0	\$3,500	(\$3,500)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>(\$3,500)</b>
Transfer In/(Out)	\$ 0	\$0	(\$101)	(\$101)
<b>TOTAL OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$101)</b>	<b>(\$101)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$6,284</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$83,497</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$89,780</b>	

Reunion West CDD

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Total
<b>Revenues</b>													
Special Assessments - Tax Collector	\$0	\$125,588	\$634,336	\$49,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$808,969
Special Assessments - Direct	\$66,960	\$0	\$0	\$33,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,440
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
<b>Total Revenues</b>	<b>\$66,960</b>	<b>\$125,588</b>	<b>\$634,337</b>	<b>\$82,525</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$909,410</b>
<b>Expenses</b>													
Supervisor Fees	\$800	\$0	\$800	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,400
FICA	\$61	\$0	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$184
Engineering	\$832	\$120	\$252	\$849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,052
Attorney	\$1,306	\$446	\$520	\$919	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,191
Trustee Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$833	\$833	\$833	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,333
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection Agent	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Property Appraiser Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Audit	\$1,000	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026
Management Fees	\$3,690	\$3,690	\$3,690	\$3,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,758
Information Technology	\$183	\$183	\$183	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$733
Telephone	\$7	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Postage	\$141	\$130	\$129	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
Printing & Binding	\$36	\$50	\$3	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Insurance	\$8,754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,754
Legal Advertising	\$0	\$0	\$0	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$153
Other Current Charges	\$3,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,050
Office Supplies	\$16	\$16	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
Travel Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>Total Administrative</b>	<b>\$28,383</b>	<b>\$5,507</b>	<b>\$6,486</b>	<b>\$7,693</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,069</b>

Reunion West CDD

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Field Management	\$2,609	\$2,609	\$2,609	\$2,609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,437
Facility Lease Agreement	\$1,498	\$1,498	\$1,498	\$1,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,993
Telephone	\$320	\$327	\$324	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295
Electric	\$22,896	\$22,357	\$19,533	\$17,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,740
Water & Sewer	\$2,464	\$1,982	\$5,125	\$1,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,015
Gas	\$412	\$912	\$1,303	\$3,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,727
Pool and Fountain Maintenance	\$6,163	\$6,672	\$7,887	\$11,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,226
Environmental	\$115	\$115	\$616	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$961
Property Insurance	\$18,899	\$683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,583
Irrigation Repairs	\$1,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,246
Landscape Contract	\$23,844	\$23,844	\$23,844	\$23,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,376
Landscape Contingency	\$5,332	\$23,692	\$8,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,320
Landscape Consulting	\$1,430	\$1,961	\$1,887	\$1,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,044
Gate and Gatehouse Expenses	\$217	\$292	\$0	\$930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,439
Roadways/Sidewalks	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$301
Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSA Building Repairs	\$221	\$51	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$645
Pressure Washing	\$154	\$0	\$0	\$6,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,323
Maintenance (Inspections)	\$68	\$0	\$57	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Repairs & Maintenance	\$334	\$0	\$992	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,409
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Signage	\$1,875	\$396	\$0	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,548
Security	\$5,133	\$5,133	\$5,133	\$5,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,533
Irrigation System Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out - R&M Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$95,534</b>	<b>\$92,525</b>	<b>\$79,479</b>	<b>\$76,792</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$344,330</b>
<b>Total Expenses</b>	<b>\$123,917</b>	<b>\$98,032</b>	<b>\$85,965</b>	<b>\$84,485</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$392,399</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$56,956)</b>	<b>\$27,556</b>	<b>\$548,372</b>	<b>(\$1,960)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$517,011</b>

**SPECIAL ASSESSMENT RECEIPTS - FY2020**

Gross Assessments	\$	4,155,764	\$	1,233,252	\$	1,417,083	\$	347,739	\$	572,366	\$	539,968	\$	45,357
Net Assessments	\$	3,906,418	\$	1,159,256	\$	1,332,058	\$	326,875	\$	538,024	\$	507,569	\$	42,636

## OFF ROLL ASSESSMENTS

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2019
10/31/19	11/1/19	263366	\$ 263,366.00	\$ 263,366.00	\$ 66,960.00	\$ 196,406.00
1/23/20	2/1/20	28907	\$ 131,683.00	\$ 131,683.00	\$ 33,480.00	\$ 98,203.00
	5/1/20		\$ 131,683.00	\$ -	\$ -	\$ -
			\$ 526,732.00	\$ 395,049.00	\$ 100,440.00	\$ 294,609.00

## SECTION 4

**Reunion East/West CDD Direct Billed Assessments for FY 2019**

District	Landowner	Product	Total O & M	Total Debt	Total Due		O & M	Debt	Total	Paid
Reunion East										
	Orlando Health					Nov	\$113,330	\$0	\$113,330	Paid 11/27/19
	34-25-27-4936-0001-0040					Feb	\$56,665	\$0	\$56,665	Paid 2/10/20
			\$226,659	\$0	\$226,659	May	\$56,665	\$0	\$56,665	
	Totals		<u>\$226,659</u>	<u>\$0</u>	<u>\$226,659</u>	Total	<u>\$226,659</u>	<u>\$0</u>	<u>\$226,659</u>	
	Orlando Reunion Development LLC		\$2,386	\$5,053	\$7,439	Nov	\$1,193	\$2,527	\$3,720	
	35-25-27-4885-PRCL-OC30	4 MF				Feb	\$597	\$1,263	\$1,860	
						May	\$597	\$1,263	\$1,860	
						Total	<u>\$2,386</u>	<u>\$5,053</u>	<u>\$7,439</u>	
	EHOF/SPECTRUM						O & M	Debt	Total	Paid
	11-1-15 Interest									
	27-25-27-2985-TRAC-FD20/FL 296 Condos		\$117,704	\$504,490	\$622,194	Nov	\$191,231	\$550,009	\$741,240	Paid \$318,805 - 1/6/20
	34-25-27-4936-0001FD10	276 SF	\$219,504	\$595,527	\$815,031	Feb	\$95,616	\$275,004	\$370,620	Paid \$203,760 - 2/18/20
	34-25-27-4936-0001-0010/0020/0050/0031	Commercial	\$45,254	\$0	\$45,254	May	\$95,616	\$275,004	\$370,620	
			<u>\$382,462</u>	<u>\$1,100,017</u>	<u>\$1,482,479</u>	Total	<u>\$382,462</u>	<u>\$1,100,017</u>	<u>\$1,482,479</u>	
District	Landowner		Total O & M	Total Debt	Total Due		O & M	Debt	Total	Paid
Reunion West										
	Reunion West Dev. Partners		\$133,920	\$392,813	\$526,733	Dec	\$66,960	\$196,407	\$263,367	Paid 10/31/19
	27-25-27-4927-0001-WC10					March	\$33,480	\$98,203	\$131,683	Paid 1/23/20
	27-25-27-3160-000A-0030					June	\$33,480	\$98,203	\$131,683	
	27-25-27-4927-0001-SF20		<u>\$133,920.00</u>	<u>\$392,813.00</u>	<u>\$526,733.00</u>	Total	<u>\$133,920</u>	<u>\$392,813</u>	<u>\$526,733</u>	