

*Reunion West Community
Development District*

Agenda

May 12, 2022

AGENDA

Reunion West

Community Development District

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

May 5, 2022

Board of Supervisors
Reunion West Community
Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Reunion West Community Development District will be held **Thursday, May 12, 2022 at 11:00 A.M. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.**

Zoom Information for Members of the Public:

Link: <https://us06web.zoom.us/j/82018699681>

Dial-in Number: (646) 876-9923

Meeting ID: 820 1869 9681

Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of the Minutes of the April 14, 2022 Meeting
4. Review and Acceptance of Fiscal Year 2021 Audit Report
5. Consideration of Resolution 2022-03 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing
6. Consideration of Resolution 2022-04 Authorizing Electronic Documents and Signatures
7. Consideration of Resolution 2022-05 Setting Landowners' Meeting and Election
8. Consideration of Resolution 2022-06 Transitioning Seat 3 and 5 to General Election
9. Maintenance of Traffic at Sinclair Entrance Gate
 - A. Consideration of Proposal for Traffic Control Stakes at Sinclair Entrance
 - B. Consideration of Road Messaging Proposal
 - C. Consideration of Signage Proposal(s)
10. General Election Qualifying Period and Procedure
11. Staff Reports
 - A. Attorney
 - i. Consideration of Encroachment on Stormwater Tract
 - B. Engineer
 - C. District Manager's Report
 - i. Action Items List

- ii. Approval of Check Register
- iii. Balance Sheet and Income Statement
- iv. Replacement and Maintenance Plan
- v. Presentation of Number of Registered Voters: 529

D. Security Report

- i. 313 Vehicle Incidents
- ii. Review Parking Enforcement Procedures

12. Other Business

13. Supervisor's Requests

14. Next Meeting Date June 9th, 2022

15. Adjournment

Sincerely,

Tricia Adams

Tricia Adams
District Manager

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, **April 14, 2022** at 11:00 a.m. at Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, FL.

Present and constituting a quorum:

Mark Greenstein
Graham Staley
Michael Mancke
Sharon Harley

Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Tricia Adams
Kristen Trucco
Jay Lazarovich
Steve Boyd
Mike Smith
Nicole Ailes
Alan Scheerer
Anthony Carll
Steve Goldstein

District Manager
District Counsel
Latham Luna
District Engineer
Yellowstone
Yellowstone
Field Manager
Reunion Resort General Manager
RECDD Board Member

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order and called the roll. Four Board members were in attendance constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams noted there were no public comments.

THIRD ORDER OF BUSINESS

**Approval of the Minutes of the March 10,
2022 Meeting**

Ms. Adams presented a draft of the meeting minutes from March 10, 2022. The Board had no changes to the minutes.

On MOTION by Mr. Staley, seconded by Mr. Greenstein, with all in favor, the Minutes of the March 10, 2022 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Approval of the Engineering Service Rate Increase

Ms. Adams stated the last engineering fee proposal increase was in 2012.

On MOTION by Mr. Greenstein, seconded by Mr. Staley, with all in favor, the Engineering Service Rate Increase, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Traffic Control Stakes at Sinclair Entrance

Ms. Adams reviewed the issues with traffic and the success of the temporary maintenance of traffic program using orange cones to sequester traffic lanes. The Board was seeking something more permanent. The Field Service Manager and District Manager discussed a proposal for flex stake delineators to keep visitors in the inside lane. After discussion, the Board decided to defer action until the May meeting after additional information was received regarding reflective signage and improvements to marking the area for Residents and Visitors.

SIXTH ORDER OF BUSINESS

Consideration of Encroachment on CDD Property

Ms. Adams noted a letter was sent to a property owner and copied to the Board on Friday, April 8, 2022 regarding an encroachment on District property. Mr. Scheerer identified a dry pond on the parcel and it is a part of the overall stormwater system of the CDD. Ms. Adams noted a response from the property owner had not been received at this time. There were several concerns related to an encroachment. The encroachment was private usage of CDD land which is an improper use of District property that had been improved using public bonds. The encroachment was creating a barrier to maintain the stormwater parcel and is a potential violation of the stormwater operating permit. There would be a precedent set if no action was taken to remove the encroachment. The District Engineer noted he had reviewed the parcel and encroachment and that he was concerned that the encroachment could create an erosion problem that could be difficult to control. District Counsel reviewed implications for the Board such as precedent, public access,

and lack of ability to properly maintain the stormwater tract if the encroachment is not removed. Discussion ensued on the changes that had been made to the property such as the installation of fencing, landscape, and hardscape. Mr. Anthony Carll was in attendance representing Reunion Resort and indicated the property owner would pay for engineering analysis of the parcel to determine if there was a work-around or if the property could be purchased.

After discussion, Mr. Staley made the motion to require immediate removal of the fence, and to have the District Engineer investigate the impact of the landscape and other surfaces at the expense of the owner. The motion died due to a lack of a second. After more discussion, the Board decided to defer action pending a more complete analysis and report from the District Engineer. Ms. Adams reiterated the seriousness of the issue as a matter of property ownership, private use of public lands, and potential issue of maintenance of the property and the stormwater permit. She noted the District Management perspective is to move forward with removing the encroachment. Further discussion was held on the fence getting moved to the property line.

On MOTION by Mr. Greenstein, seconded by Mr. Mancke, with all in favor, the Encroachment on CDD Property was Deferred Pending District Engineer's Analysis and Report, was approved.

SEVENTH ORDER OF BUSINESS

Discussion Regarding Possible Merger of Reunion East and Reunion West Community Development Districts.

Ms. Adams reviewed the discussion from the last Board meeting and the request to have District Counsel prepare a memorandum to outline the steps in order to merge the two Districts. These steps were reviewed for the Board and the proposed costs were summarized. District Management staff presented a proposed budget relative to the costs savings for merging at an annual savings of \$72,000. The cost to merge would be approximately \$100,000. Board seats were discussed and the impacts on each community.

After discussion of the process and impacts of timing for both Districts, there was no action taken by the Board.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco reviewed the issues with parking and towing ordinances related to towing vehicles from the sidewalk. Ms. Adams noted the operating guidelines for enforcing Parking Rules has been updated for Board review. Mr. Greenstein commented he did not feel further action was needed at this time and the procedures would be deferred to the next meeting when towing from the sidewalks would be included in the guidelines.

B. Engineer

Mr. Boyd noted they continue to work on the stormwater management needs analysis report.

C. District Manager's Report

i. Action Items List

Ms. Adams reviewed the action items for the District including the permitting issuance, no parking signs, communication to property owners, residential and commercial projects review, gas line installation, stormwater needs analysis list, and traffic calming proposals for speed humps.

ii. Approval of Check Register

Ms. Adams presented the check register from March 1, 2022 to March 31, 2022 which includes general fund items for total amount of \$121,378.69.

On MOTION by Mr. Greenstein, seconded by Mr. Manke, the Check Register for \$121,378.69, was approved.

iii. Balance Sheet and Income Statement

Ms. Adams reviewed the unaudited financials through February 28, 2022 and this item did not require Board action.

iv. Replacement and Maintenance Plan

Ms. Adams stated that this is for planning purposes and upcoming planned expenses were reviewed. Updates to this report will be made and no action is needed.

D. Security Report

i. 404 Vehicle Incidents

ii. Review Parking Enforcement Procedures

A detailed report was provided on parking violations and vehicle towing. Streamlining of the report was discussed. Placement of notice for property management companies were discussed and security usage of colored warning citations. Updates on parking and towing procedures will be brought to the next meeting.

NINTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Supervisor's Requests

Ms. Adams asked if there were any other business or Supervisor requests. There were none.

ELEVENTH ORDER OF BUSINESS

Next Meeting Date May 12, 2022 at 11:00 a.m.

Ms. Adams noted the next meeting will be held on May 12, 2022 at 11:00 a.m. The proposed budget will be discussed at this meeting.

TWELFTH ORDER OF BUSINESS

Adjournment

There being no further business, Ms. Adams asked for a motion to adjourn.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

**REUNION WEST
COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Reunion West Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

April 20, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Reunion West Community Development District, Osceola County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,518,734.
- The change in the District's total net position in comparison with the prior fiscal year was (\$4,051,769), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$5,155,925, a decrease of \$160,740 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service and capital projects funds which are major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the fiscal year.

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

NET POSITION SEPTEMBER 30,		
	2021	2020
Current and other assets	\$ 5,310,005	\$ 5,497,860
Capital assets, net of depreciation	37,690,169	42,681,094
Total assets	43,000,174	48,178,954
Current liabilities	995,329	1,044,669
Long-term liabilities	38,486,111	39,563,782
Total liabilities	39,481,440	40,608,451
Net position		
Net investment in capital assets	(706,569)	3,210,778
Restricted	2,701,403	2,619,877
Unrestricted	1,523,900	1,739,848
Total net position	\$ 3,518,734	\$ 7,570,503

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease was due to the conveyance of infrastructure improvements during the current fiscal year.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2021	2020
Program revenues		
Charges for services	\$ 4,532,415	\$ 4,308,782
Operating grants and contributions	283	28,812
Capital grants and contributions	7	10,112
General revenues		
Unrestricted investment earnings	1,325	12,980
Total revenues	4,534,030	4,360,686
Expenses:		
General government	152,780	146,875
Physical environment	1,668,325	1,534,019
Culture and recreation	168,094	116,345
Public safety	67,200	61,600
Roads and streets	71,267	70,195
Conveyance of infrastructure	4,411,036	
Interest	2,047,097	2,094,156
Total expenses	8,585,799	4,023,190
Change in net position	(4,051,769)	337,496
Net position - beginning	7,570,503	7,233,007
Net position - ending	\$ 3,518,734	\$ 7,570,503

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$8,585,799. The costs of the District's activities were primarily funded by program revenues. Program revenues were comprised primarily of assessments and investment earnings. The increase in program revenues is primarily due to an increase in assessments during the current fiscal year as the District has begun to assess on properties within the Assessment Area 5 during the prior fiscal year. In total, expenses increased due to the conveyance of infrastructure during the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$46,890,795 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$9,200,626 has been taken, which resulted in a net book value of \$37,690,169. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$38,550,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

Subsequent to fiscal year end, the District issued Series 2022 Bonds to refund the Series 2004 Bonds using proceeds from Series 2022 Bonds and funds held on hand. The Series 2022 Bonds were issued for \$11,840,000 and are due on May 1, 2036 with a fixed interest rate of 3.0%.

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 778,133
Investments	844,334
Assessments receivable	32,816
Prepaid expenses	46,004
Restricted assets:	
Investments	3,608,718
Capital assets:	
Nondepreciable	10,272,461
Depreciable, net	27,417,708
Total assets	<u>43,000,174</u>
LIABILITIES	
Accounts payable	29,100
Accrued interest payable	841,249
Due to Reunion East	124,980
Non-current liabilities:	
Due within one year	1,130,000
Due in more than one year	37,356,111
Total liabilities	<u>39,481,440</u>
NET POSITION	
Net investment in capital assets	(706,569)
Restricted for debt service	2,701,403
Unrestricted	1,523,900
Total net position	<u>\$ 3,518,734</u>

See notes to the financial statements

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 152,780	\$ -	\$ -	\$ -	\$ (152,780)
Physical environment	1,668,325	1,323,233	-	7	(345,085)
Culture and recreation	168,094	-	-	-	(168,094)
Public safety	67,200	-	-	-	(67,200)
Roads and streets	71,267	-	-	-	(71,267)
Conveyances of infrastructure	4,411,036	-	-	-	(4,411,036)
Interest on long-term debt	2,047,097	3,209,182	283	-	1,162,368
Total governmental activities	8,585,799	4,532,415	283	7	(4,053,094)
General revenues:					
Unrestricted investment earnings					1,325
Total general revenues					1,325
Change in net position					(4,051,769)
Net position - beginning					7,570,503
Net position - ending					\$ 3,518,734

See notes to the financial statements

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 778,061	\$ -	72	\$ 778,133
Investments	844,334	3,519,417	89,301	4,453,052
Assessments receivable	9,581	23,235	-	32,816
Prepaid expenses	46,004	-	-	46,004
Total assets	<u>\$ 1,677,980</u>	<u>\$ 3,542,652</u>	<u>\$ 89,373</u>	<u>\$ 5,310,005</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 29,100	\$ -	\$ -	\$ 29,100
Due to Reunion East	124,980	-	-	124,980
Total liabilities	<u>154,080</u>	<u>-</u>	<u>-</u>	<u>154,080</u>
Fund balances:				
Nonspendable:				
Prepaid items	46,004	-	-	46,004
Restricted for:				
Debt service	-	3,542,652	-	3,542,652
Capital projects	-	-	89,373	89,373
Unassigned	1,477,896	-	-	1,477,896
Total fund balances	<u>1,523,900</u>	<u>3,542,652</u>	<u>89,373</u>	<u>5,155,925</u>
Total liabilities and fund balances	<u>\$ 1,677,980</u>	<u>\$ 3,542,652</u>	<u>\$ 89,373</u>	<u>\$ 5,310,005</u>

See notes to the financial statements

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Fund balance - governmental funds	\$	5,155,925
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	46,890,795	
Accumulated depreciation	(9,200,626)	37,690,169

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(841,249)	
Bonds payable	(38,486,111)	

Net position of governmental activities	\$	3,518,734
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See notes to the financial statements

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 1,323,233	\$ 3,209,182	\$ -	\$ 4,532,415
Interest	1,325	283	7	1,615
Total revenues	1,324,558	3,209,465	7	4,534,030
EXPENDITURES				
Current:				
General government	149,009	3,771	-	152,780
Physical environment	933,786	-	-	933,786
Culture and recreation	144,448	-	-	144,448
Public safety	67,200	-	-	67,200
Roads and streets	71,267	-	-	71,267
Debt service:				
Principal	-	1,080,000	-	1,080,000
Interest	-	2,066,993	-	2,066,993
Capital outlay	174,796	-	3,500	178,296
Total expenditures	1,540,506	3,150,764	3,500	4,694,770
Excess (deficiency) of revenues over (under) expenditures	(215,948)	58,701	(3,493)	(160,740)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	600	(600)	-
Total other financing sources	-	600	(600)	-
Net change in fund balances	(215,948)	59,301	(4,093)	(160,740)
Fund balances - beginning	1,739,848	3,483,351	93,466	5,316,665
Fund balances - ending	\$ 1,523,900	\$ 3,542,652	\$ 89,373	\$ 5,155,925

See notes to the financial statements

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ (160,740)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is eliminated and capitalized as capital assets in the statement of net position.	178,296
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(758,185)
Conveyances of infrastructure improvements to other governments of previously capitalized capital assets is recorded as an expense in the statement of activities.	(4,411,036)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	22,225
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(2,329)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,080,000
Change in net position of governmental activities	<u>\$ (4,051,769)</u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Reunion West Community Development District ("District") was established on October 3, 2001 by the Board of County Commissioners of Osceola County, Osceola County Ordinance 01-32, amended by Osceola County Ordinance 05-27 and Osceola County Ordinance 19-08, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development and to levy and assess non-ad valorem assessments for the financing and maintenance of improvements.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at-large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, one of the Board members is affiliated with Kingwood Orlando Reunion Resort, LLLP (or related entities).

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

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

Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Stormwater management	30
Roadways	30
Entry Features	30
Landscaping, irrigation and other	20
Recreation and amenities	20

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

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

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

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

The District can establish limitations on the use of fund balance as follows:

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2021:

	Amortized Cost	Credit Risk	Maturities
US Bank Money Market Accounts	\$ 1,357,087	N/A	N/A
Local Government Surplus Trust Funds (FL PRIME)	841,462	S&P AAAM	Weighted average of the fund portfolio: 48 days
First American Government Obligations Fund Class Y	2,254,503	S&P AAAM	Weighted average of the fund portfolio: 14 days
Total Investments	<u>\$ 4,453,052</u>		

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

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

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2021, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 4,261,205	\$ -	\$ -	\$ 4,261,205
Infrastructure under construction	24,978,279	3,500	18,970,523	6,011,256
Total capital assets, not being depreciated	29,239,484	3,500	18,970,523	10,272,461
Capital assets, being depreciated				
Stormwater management	5,035,672	8,076,107	-	13,111,779
Roadways	15,430,703	128,424	-	15,559,127
Entry features	85,096	5,609	-	90,705
Landscaping, irrigation and other	879,988	4,478,060	-	5,358,048
Recreation and amenities	452,592	2,046,083	-	2,498,675
Total capital assets, being depreciated	21,884,051	14,734,283	-	36,618,334
Less accumulated depreciation for:				
Stormwater management	2,010,155	167,856	-	2,178,011
Roadways	5,652,448	518,638	-	6,171,086
Entry features	2,837	3,024	-	5,861
Landscaping, irrigation and other	524,061	45,021	-	569,082
Recreation and amenities	252,940	23,646	-	276,586
Total accumulated depreciation	8,442,441	758,185	-	9,200,626
Total capital assets, being depreciated, net	13,441,610	13,976,098	-	27,417,708
Governmental activities capital assets	\$ 42,681,094	\$ 13,979,598	\$ 18,970,523	\$ 37,690,169

NOTE 6 – CAPITAL ASSETS (Continued)

The Districts master infrastructure project is comprised of five assessment areas, each of which corresponds to a separate Bond issuance in chronological order. Capital assets associated with Assessment Area One were completed and placed into service in a previous fiscal year. Capital assets associated with Assessment Areas Two, Three, Four, were placed in service during the current fiscal year and Assessment Area Five is currently under construction. The District conveyed \$4,411,036 of infrastructure during the current fiscal year.

The Series 2019 Bonds were issued during the prior fiscal year for the construction of the Assessment Area 5 improvements which were estimated to cost \$8,217,133. The infrastructure will include roadways, a stormwater management system, water and sewer systems, reclaimed water distribution, electrical distribution systems, landscaping, hardscaping, signage, recreation facilities and other improvements. Upon completion of the project, certain improvements will be conveyed to other entities for ownership and maintenance.

Depreciation expense was charged to function/programs as follows:

Depreciation allocation:	
Physical environment	\$ 734,539
Culture and recreation	23,646
Total	<u>\$ 758,185</u>

NOTE 7 – LONG-TERM LIABILITIES

Series 2004

In September 2004, the District issued \$59,960,000 of Special Assessment Bonds, Series 2004 due on May 1, 2036 with a fixed interest rate of 6.25%. The Bonds were issued to pay off the Bond Anticipation Notes issued on October 31, 2003 for \$17,815,000 and to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2004. Principal on the 2004 Bonds is to be paid serially commencing May 1, 2008 through May 1, 2036.

On August 21, 2012, the Series 2004 Bonds were trifurcated into three (3) separate Bond Series. As a result of the trifurcation, \$10,000 of the bonds were cancelled and the matured principal amount of \$1,745,000 was amortized over the remaining bond term. The remaining outstanding Series 2004 Bonds with a principal balance of \$57,560,000 exchanged for; \$16,905,000 in principal amount of the District's Series 2004-1, \$40,405,000 in principal amount of the District's Series 2004-2, and \$250,000 in principal amount (paid in November 2012) of the District's Series 2004-3 (collectively, the "Series 2004 Bonds"). The Series 2004 Bonds are due May 1, 2036 with a fixed interest rate of 6.25%.

Series 2015

In April 2015, the District issued \$4,285,000 of Special Assessment Refunding and Improvement Bonds, Series 2015 consisting of multiple term bonds with due rates ranging from May 1, 2025 – May 1, 2036 and fixed interest rates ranging from 4.25% to 5.0%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2016 through May 1, 2036.

Series 2016

In May 2016, the District issued \$8,500,000 of Special Assessment Bonds, Series 2016 consisting of multiple term bonds with due rates ranging from November 1, 2020 – November 1, 2046 and fixed interest rates ranging from 3.625% to 5.0%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2017 through November 1, 2046.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2017

In July 2017, the District issued \$7,945,000 of Special Assessment Bonds, Series 2017 consisting of multiple term bonds with due rates ranging from November 1, 2022 – November 1, 2047 and fixed interest rates ranging from 3.5% to 5.0%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2018 through November 1, 2047.

Series 2019

In May 2019, the District issued \$7,095,000 of Special Assessment Bonds, Series 2019 consisting of multiple term bonds with due rates ranging from May 1, 2024 – May 1, 2050 and fixed interest rates ranging from 3.75% to 4.625%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2021 through May 1, 2050.

All of the Bonds are subject to redemption at the option of the District prior to their maturity. All of the Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indentures established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021 for each Bond Series.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2004	\$ 13,495,000	\$ -	\$ 505,000	\$ 12,990,000	\$ 540,000
Series 2015	3,585,000	-	155,000	3,430,000	160,000
Series 2016	7,880,000	-	155,000	7,725,000	160,000
Less original issue discount	(3,115)	-	(121)	(2,994)	-
Series 2017	7,575,000	-	145,000	7,430,000	145,000
Series 2019	7,095,000	-	120,000	6,975,000	125,000
Less original issue discount	(63,103)	-	(2,208)	(60,895)	-
Total	\$ 39,563,782	\$ -	\$ 1,077,671	\$ 38,486,111	\$ 1,130,000

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2022	\$ 1,130,000	\$ 2,012,957	\$ 3,142,957
2023	1,195,000	1,955,360	3,150,360
2024	1,245,000	1,893,882	3,138,882
2025	1,320,000	1,828,696	3,148,696
2026	1,385,000	1,759,504	3,144,504
2027-2031	8,170,000	7,588,316	15,758,316
2032-2036	10,760,000	5,045,082	15,805,082
2037-2041	4,555,000	2,739,337	7,294,337
2042-2046	5,765,000	1,494,594	7,259,594
2047-2050	3,025,000	246,919	3,271,919
Total	\$ 38,550,000	\$ 26,564,647	\$ 65,114,647

NOTE 8 – SHARED MAINTENANCE COSTS WITH REUNION EAST CDD

The District has an agreement with Reunion East CDD to share certain maintenance costs, including utilities and pool maintenance costs. The shared costs are allocated on a similar percentage basis as shared infrastructure with 56% allocated to Reunion East and 44% allocated to Reunion West during the current fiscal year. The majority of the costs are paid by Reunion East which is then reimbursed by the District for its proportionate share. The District's portion of these shared costs for the fiscal year ended September 30, 2021 was approximately \$1,063,234, of which \$124,980 is due to Reunion East at September 30, 2021.

NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims over the past three years.

NOTE 11 – SUBSEQUENT EVENTS

Subsequent to fiscal year end, the District issued Series 2022 Bonds to refund the Series 2004 Bonds using proceeds from Series 2022 Bonds and funds held on hand. The Series 2022 Bonds were issued for \$11,840,000 and are due on May 1, 2036 with a fixed interest rate of 3.0%.

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
REVENUES			
Assessments	\$ 1,297,331	\$ 1,323,233	\$ 25,902
Interest	10,000	1,325	(8,675)
Total revenues	<u>1,307,331</u>	<u>1,324,558</u>	<u>17,227</u>
EXPENDITURES			
Current:			
General government	152,117	149,009	3,108
Physical environment	1,283,704	933,786	349,918
Culture and recreation	168,000	144,448	23,552
Public safety	67,200	67,200	-
Roads and streets	60,000	71,267	(11,267)
Capital outlay	-	174,796	(174,796)
Total expenditures	<u>1,731,021</u>	<u>1,540,506</u>	<u>190,515</u>
Excess (deficiency) of revenues over (under) expenditures	(423,690)	(215,948)	207,742
OTHER FINANCING SOURCES			
Carryforward surplus	295,139	-	(295,139)
Total other financing sources	<u>295,139</u>	<u>-</u>	<u>(295,139)</u>
Net change in fund balances	<u>\$ (128,551)</u>	<u>(215,948)</u>	<u>\$ (87,397)</u>
Fund balance - beginning		<u>1,739,848</u>	
Fund balance - ending		<u>\$ 1,523,900</u>	

See notes to required supplementary information

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	4
Number of independent contractors compensated in September 2021	8
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$8,680.90
Independent contractor compensation for FYE 9/30/2021	\$443,826.96
Construction projects to begin on or after October 1; (>\$65K)	
Series 2019	\$0
Budget variance report	See page 23 of annual financial report
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	
Operation & Maintenance:	
Multi-Family	\$552.20
Single-Family	\$736.27
Golf	\$368.14
Debt Service:	
Series 2004-1	
Single-Family	\$1,958.65
Golf	\$979.32
Series 2015	
Single-Family	\$2,159.87
Series 2016	
Single-Family	\$2,159.87
Series 2017	
Single-Family	\$2,159.87
Series 2019	
Single-Family	\$2,159.87
Townhomes	\$1,619.23
Special assessments collected FYE 9/30/2021	\$4,532,413.84
Outstanding Bonds:	
Series 2004-1, due May 1, 2036,	see Note 7 for details
Series 2015, due May 1, 2036,	see Note 7 for details
Series 2016, due November 1, 2046,	see Note 7 for details
Series 2017, due November 1, 2047,	see Note 7 for details
Series 2019, due May 1, 2050,	see Note 7 for details



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Reunion West Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 20, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

April 20, 2022



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have examined Reunion West Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

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

April 20, 2022



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Reunion West Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated April 20, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated April 20, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Reunion West Community Development District, Osceola County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

April 20, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 25.

SECTION V

RESOLUTION 2022-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REUNION WEST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Reunion West Community Development District (“**District**”) prior to June 15, 2022, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 11, 2022

HOOR: 11:00 a.m.

LOCATION: Heritage Crossing Community Center
7715 Heritage Crossing Way,
Reunion, FL 34747

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 12th DAY OF MAY, 2022.

ATTEST:

**REUNION WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By:_____
Its:_____



Reunion West
Community Development District
Proposed Budget
FY 2023



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17	<u>Debt Service Fund Series 2015</u>
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Reunion West
Community Development District

Proposed Budget
General Fund
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments - Tax Collector	\$1,764,307	\$1,570,377	\$193,930	\$1,764,307	\$1,763,207
Interest	\$0	\$0	\$0	\$0	\$0
Rental Income	\$0	\$7,168	\$0	\$7,168	\$0

Total Revenues	\$1,764,307	\$1,577,545	\$193,930	\$1,771,475	\$1,763,207
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Expenditures

Administrative

Supervisor Pay	\$12,000	\$4,400	\$4,600	\$9,000	\$12,000
FICA	\$918	\$337	\$352	\$689	\$918
Engineering	\$8,000	\$2,706	\$16,700	\$19,406	\$8,000
Attorney	\$20,000	\$6,320	\$11,680	\$18,000	\$20,000
Trustee Fees	\$21,000	\$0	\$21,000	\$21,000	\$21,000
Dissemination	\$10,000	\$5,000	\$5,000	\$10,000	\$10,000
Arbitrage	\$2,400	\$0	\$2,400	\$2,400	\$2,400
Collection Agent	\$7,500	\$7,500	\$0	\$7,500	\$7,500
Property Appraiser Fee	\$500	\$669	\$0	\$669	\$700
Annual Audit	\$7,300	\$7,400	\$0	\$7,400	\$7,500
Management Fees	\$44,274	\$22,137	\$22,137	\$44,274	\$46,488
Information Technology	\$1,400	\$700	\$700	\$1,400	\$1,600
Website Maintenance	\$800	\$400	\$400	\$800	\$1,000
Telephone	\$300	\$0	\$50	\$50	\$100
Postage	\$1,500	\$772	\$478	\$1,250	\$1,500
Printing & Copies	\$1,600	\$633	\$367	\$1,000	\$500
General Liability Insurance	\$10,150	\$9,513	\$0	\$9,513	\$11,416
Legal Advertising	\$5,000	\$697	\$4,303	\$5,000	\$5,000
Other Current Charges	\$350	\$283	\$67	\$350	\$350
Office Supplies	\$300	\$62	\$63	\$125	\$300
Travel Per Diem	\$600	\$0	\$100	\$100	\$250
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175

Administrative Expenses	\$156,067	\$69,704	\$90,397	\$160,101	\$158,697
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Maintenance - Shared Expenses

Field Management	\$33,625	\$16,812	\$16,812	\$33,625	\$35,306 ¹
Management Services Agreement	\$19,195	\$11,456	\$11,456	\$22,912	\$15,356 ²
Facility Lease Agreement	\$3,218	\$3,201	\$0	\$3,201	\$0 ³
Telephone	\$6,143	\$3,278	\$3,299	\$6,577	\$7,088 ⁴
Electric	\$318,465	\$125,256	\$127,485	\$252,741	\$278,610 ⁵
Water & Sewer	\$37,800	\$13,712	\$14,632	\$28,344	\$34,204 ⁶
Gas	\$36,383	\$18,418	\$7,715	\$26,133	\$38,651 ⁷
Pool and Fountain Maintenance	\$106,313	\$52,968	\$44,802	\$97,770	\$125,213 ⁸
Environmental	\$10,798	\$2,869	\$2,372	\$5,241	\$7,560 ⁹
Property Insurance	\$25,988	\$28,991	\$0	\$28,991	\$34,977 ¹⁰
Irrigation Repairs & Maintenance	\$7,678	\$1,297	\$3,512	\$4,809	\$7,678 ¹¹
Landscape Contract	\$451,184	\$234,186	\$273,674	\$507,861	\$632,878 ¹²
Landscape Contingency	\$23,625	\$1,159	\$7,316	\$8,475	\$23,625 ¹³
Gate & Gatehouse Expenses	\$15,120	\$10,618	\$9,576	\$20,194	\$23,625 ¹⁴
Roadways/Sidewalks/Bridge	\$23,625	\$4,970	\$5,764	\$10,734	\$11,813 ¹⁵
Lighting	\$4,725	\$0	\$4,434	\$4,434	\$4,725 ¹⁶
Building Repairs & Maintenance	\$11,813	\$11	\$6,651	\$6,662	\$9,450 ¹⁷
Pressure Washing	\$16,538	\$14,829	\$0	\$14,829	\$16,538 ¹⁸
Maintenance (Inspections)	\$0	\$0	\$0	\$0	\$236 ¹⁹
Repairs & Maintenance	\$9,450	\$4,627	\$1,330	\$5,957	\$11,813 ²⁰
Contract Cleaning	\$0	\$0	\$0	\$0	\$30,713 ²¹
Fitness Center & Repairs & Maintenance		\$0	\$0	\$0	\$2,363 ²²
Operating Supplies		\$0	\$0	\$0	\$2,363 ²³
Signage	\$11,813	\$284	\$0	\$284	\$4,725 ²⁴
Security	\$66,150	\$32,900	\$32,900	\$65,800	\$69,458 ²⁵
Parking Violation Tags	\$236	\$0	\$44	\$44	\$236 ²⁶

Total Shared Maintenance	\$1,239,881	\$581,845	\$573,775	\$1,155,620	\$1,429,200
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Reunion West
Community Development District
Proposed Budget
General Fund
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
<u>Seven Eagles</u>					
Electric	\$13,041	\$4,991	\$5,703	\$10,694	\$0 ²⁷
Water & Sewer	\$6,163	\$1,893	\$1,860	\$3,753	\$0 ²⁸
Gas	\$7,655	\$4,626	\$5,853	\$10,479	\$0 ²⁹
Telephone / Emergency Pool Phone	\$165	\$0	\$0	\$0	\$0 ³⁰
Contract Cleaning	\$24,290	\$14,437	\$14,446	\$28,883	\$0 ³¹
Landscape Contract	\$8,505	\$4,904	\$3,990	\$8,894	\$0 ³²
Landscape Contingency	\$2,363	\$0	\$2,217	\$2,217	\$0 ³³
Pool Maintenance	\$16,443	\$13,540	\$12,171	\$25,711	\$0 ³⁴
Lighting	\$709	\$0	\$444	\$444	\$0 ³⁵
Fitness Center & Repairs & Maintenance	\$709	\$235	\$1,625	\$1,860	\$0 ³⁶
Operating Supplies	\$5,906	\$0	\$888	\$888	\$0 ³⁷
Pest Control	\$198	\$0	\$0	\$0	\$0 ³⁸
Repairs & Maintenance	\$2,835	\$517	\$3,154	\$3,672	\$0 ³⁹
Total SE Community Center Shared	\$88,982	\$45,142	\$52,351	\$97,494	\$0
<u>Maintenance - Direct Expenses</u>					
Irrigation System Operations	\$20,000	\$0	\$0	\$0	\$20,000
Transfer Out - R&M Fund	\$259,377	\$100,000	\$159,377	\$259,377	\$155,310
Total Maintenance Expenses	\$279,377	\$100,000	\$159,377	\$259,377	\$175,310
Total Expenses	\$1,764,307	\$796,691	\$875,900	\$1,672,591	\$1,763,207
Excess Revenues (Expenditures)	(\$0)	\$780,854	(\$681,970)	\$98,884	\$0

Net Assessments \$1,763,207
Add: Discounts & Collections \$112,545
Gross Assessments \$1,875,752

Notes:

(1 thru 39) is 47% of the shared costs with the remaining 53% allocated to Reunion East for FY22. For FY23, the proposed allocation will be 47% of the shared costs for Reunion West with the remaining 53% allocated to Reunion East.

	Shared Costs				
	FY 2022 Budget	FY 2022 Projections	Total Proposed 2023 Budget	Reunion East 53%	Reunion West 47%
1 Field Maintenance	\$71,163	\$71,163	\$74,721	\$39,415	\$35,306
2 Management Services Agreement	\$40,625	\$48,750	\$32,500	\$17,144	\$15,356
3 Facility Lease Agreement	\$6,811	\$6,811	\$0	\$0	\$0
4 Telephone	\$13,000	\$13,994	\$15,000	\$7,913	\$7,088
5 Electric	\$674,000	\$540,266	\$589,650	\$311,040	\$278,610
6 Water & Sewer	\$80,000	\$60,956	\$72,390	\$38,186	\$34,204
7 Gas	\$77,000	\$55,603	\$81,800	\$43,150	\$38,651
8 Pool & Fountain Maintenance	\$225,000	\$206,057	\$265,000	\$139,788	\$125,213
9 Environmental	\$22,852	\$11,151	\$16,000	\$8,440	\$7,560
10 Property Insurance	\$55,000	\$61,683	\$74,025	\$39,048	\$34,977
11 Irrigation Repairs & Maintenance	\$16,250	\$10,231	\$16,250	\$8,572	\$7,678
12 Landscape Contract	\$954,886	\$1,080,557	\$1,339,425	\$706,547	\$632,878
13 Landscape Contingency	\$50,000	\$18,032	\$50,000	\$26,375	\$23,625
14 Gate and Gatehouse Expenses	\$32,000	\$42,968	\$50,000	\$26,375	\$23,625
15 Roadways/Sidewalks/Bridge	\$50,000	\$24,302	\$25,000	\$13,188	\$11,813
16 Lighting	\$10,000	\$9,434	\$10,000	\$5,275	\$4,725
17 Building Repairs & Maintenance	\$25,000	\$14,174	\$20,000	\$10,550	\$9,450
18 Pressure Washing	\$35,000	\$31,550	\$35,000	\$18,463	\$16,538
19 Maintenance (Inspections)	\$0	\$0	\$500	\$264	\$236
20 Repairs & Maintenance	\$20,000	\$12,068	\$25,000	\$13,188	\$11,813
21 Contract Cleaning	\$0	\$0	\$65,000	\$34,288	\$30,713
22 Fitness Center & Repairs & Maintenance	\$0	\$0	\$5,000	\$2,638	\$2,363
23 Operating Supplies	\$0	\$0	\$5,000	\$2,638	\$2,363
24 Signage	\$25,000	\$605	\$10,000	\$5,275	\$4,725
25 Security	\$140,000	\$140,000	\$147,000	\$77,543	\$69,458
26 Parking Violation Tags	\$500	\$94	\$500	\$264	\$236
Subtotal	\$2,624,087	\$2,460,449	\$3,024,761	\$1,595,562	\$1,429,200
<u>Seven Eagles</u>					
27 Electric	\$27,600	\$21,305	\$0	\$0	\$0
28 Water & Sewer	\$13,044	\$7,988	\$0	\$0	\$0
29 Gas	\$16,200	\$22,295	\$0	\$0	\$0
30 Telephone / Emergency Pool Phone	\$350	\$0	\$0	\$0	\$0
31 Contract Cleaning	\$51,408	\$61,453	\$0	\$0	\$0
32 Landscape Contract	\$18,000	\$18,924	\$0	\$0	\$0
33 Landscape Contingency	\$5,000	\$4,717	\$0	\$0	\$0
34 Pool Maintenance	\$34,800	\$55,191	\$0	\$0	\$0
35 Lighting	\$1,500	\$944	\$0	\$0	\$0
36 Fitness Center & Repairs & Maintenance	\$1,500	\$3,956	\$0	\$0	\$0
37 Operating Supplies	\$12,500	\$1,888	\$0	\$0	\$0
38 Pest Control	\$420	\$0	\$0	\$0	\$0
39 Repairs & Maintenance	\$6,000	\$8,419	\$0	\$0	\$0
Subtotal	\$188,322	\$207,079	\$0	\$0	\$0
TOTAL	\$2,812,409	\$2,667,528	\$3,024,761	\$1,595,562	\$1,429,200

Reunion West
Community Development District
Proposed Budget
General Fund
 Fiscal Year 2023

FISCAL YEAR 2023

Reunion West Projected EAU Administrative & Maintenance Calculation

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Gross Per Unit Assessments
Commercial	1.00	0	0.00	0.00%	\$0.00	\$0.00
Hotel/Condo	1.00	0	0.00	0.00%	\$0.00	\$0.00
Multi-Family	1.50	392	588.00	15.68%	\$294,196.33	\$750.50
Single-Family	2.00	1,568	3,136.00	83.65%	\$1,569,047.07	\$1,000.67
Golf	1.00	25	25.00	0.67%	\$12,508.35	\$500.33
		1,985	3,749.00	100.00%	\$1,875,751.75	

FISCAL YEAR 2022

Reunion West Projected EAU Administrative & Maintenance Calculation

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Gross Per Unit Assessments
Commercial	1.00	0	0.00	0.00%	\$0.00	\$0.00
Hotel/Condo	1.00	0	0.00	0.00%	\$0.00	\$0.00
Multi-Family	1.50	392	588.00	15.68%	\$294,379.97	\$750.97
Single-Family	2.00	1,568	3,136.00	83.65%	\$1,570,026.49	\$1,001.29
Golf	1.00	25	25.00	0.67%	\$12,516.16	\$500.65
		1,985	3,749.00	100.00%	\$1,876,922.61	

GROSS PER UNIT ASSESSMENT COMPARISON CHART

Product Type	FY2019 Gross Per Unit Assessments	FY2020 Gross Per Unit Assessments	FY2021 Gross Per Unit Assessments	FY2022 Gross Per Unit Assessments	FY2023 Gross Per Unit Assessments	Increase/ (Decrease)
Commercial	\$235.53	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Hotel/Condo	\$235.53	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Multi-Family	\$353.29	\$552.20	\$552.20	\$750.97	\$750.50	-\$0.47
Single-Family	\$471.06	\$736.27	\$736.27	\$1,001.29	\$1,000.67	-\$0.62
Golf	\$235.53	\$368.14	\$368.14	\$500.65	\$500.33	-\$0.31

Reunion West
Community Development District
General Fund Budget
Fiscal Year 2023

REVENUES:

Special Assessments – Tax Collector

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

Interest

The District generates funds from invested funds.

Rental Income

Reunion East Community Development District charges rental fees for the special use of certain amenities throughout the District. A portion of the rental income is transmitted to Reunion West Community Development District based on the same percent as the Interlocal Agreement for Reciprocal Use and Shared Expense.

EXPENDITURES:

Administrative:

Supervisor Pay

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

FICA Expenses

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

Engineering

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

Attorney

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

Trustee Fees

The District issued the Series 2015 Special Assessment Refunding & Improvement Bonds, the Series 2016 Special Assessment Bonds, the Series 2017 Special Assessment Bonds, the Series 2019 Special Assessment Bonds and the Series 2022 Special Assessment Refunding Bonds which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Reunion West
Community Development District
General Fund Budget
Fiscal Year 2023

Arbitrage

The District is required to annually have an arbitrage rebate calculation on the District's Series 2016 Special Assessment Bonds, the Series 2017 Special Assessment Bonds, the Series 2019 Special Assessment Bonds and the Series 2022 Special Assessment Refunding Bonds. The District has contracted with Grau & Associates to calculate the rebate liability and submit a report to the District.

Assessment Administration

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

Dissemination

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

Property Appraiser Fee

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

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District hired Grau & Associates to audit the financials records.

District Management Fees

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

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage and servers, security, accounting software, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

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

Reunion West
Community Development District
General Fund Budget
Fiscal Year 2023

Printing & Copies

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

General Liability Insurance

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

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Travel Per Diem

The Board of supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

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

Maintenance:

47% of the maintenance costs are allocated to Reunion West and 53% are allocated to Reunion East during Fiscal Year 2022. The District will remain at 47% of the maintenance costs to Reunion West and 53% to Reunion East during Fiscal Year 2023. The maintenance costs are considered shared costs between the two districts and are allocated based on the number of platted equivalent assessment units (EAUs) in each district in accordance with the Interlocal Agreement between Reunion East and Reunion West regarding the joint maintenance and reciprocal usage of facilities.

Field Management

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

Management Service Agreement

Management Service Agreement between the District and Kingwood Orlando Reunion Resort, LLC for management and operations of certain District facilities.

Reunion West
Community Development District
 General Fund Budget
 Fiscal Year 2023

Telephone

This is for service for phone lines to the pool houses and guard houses.

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

Electric

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

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

Reunion West
Community Development District

General Fund Budget
Fiscal Year 2023

Account #	Duke Energy Service Address
9100 8656 3079	7600 Heritage Crossing Way Pump
9100 8656 3590	7500 Seven Eagles Way Spkl
9100 8656 3847	7693 Heritage Cross. Way Poolhouse
9100 8656 4096	1400 Reunion Blvd Spkl, Irrigation
9100 8656 4319	000 Whitemarsh Way Lite (94-Masters Landing, Legends Corner St. Lights)
9100 8656 4583	7585 Assembly Ln, Pool (Carriage Pointe)
9100 8656 4781	7500 Mourning Dove Cir Irrig (Terraces)
9100 8656 5047	000 Old Lake Wilson Rd Lite, Ph2 Parcel 13
9100 8656 5302	0 Old Lake Wilson Rd Lite Ph2 Prcl 1A (26-Excitement Dr. St. Lights)
9100 8656 5534	1300 Seven Eagles Ct., Fountain
9100 8656 6444	7700 Linkside Loop Spkl
9100 8656 6957	0 Old Lake Wilson Rd Lite PH2 Prcl 1 (10-Excitement Dr. St. Lights)
9100 8659 9170	7755 Osceola Polk Line Rd, Gatehouse (Main Gatehouse)
9100 8659 9378	7600 Tradition Blvd, Irrigation Meter C
9100 8659 9592	700 Desert Mountain Ct Lift
9101 2363 2152	1491 Reunion Village Blvd., Gatehouse
9100 8562 9753	000 Reunion Blvd Traditions Blvd (30-Traditions Blvd St. Lights)
9100 8562 8736	84401 Golden Bear Drive Fountain
9100 8562 8976	700 Tradition Blvd Guardhouse (Westside Gatehouse)
9100 8562 9224	000 Reunion Blvd Par78 (Grand Traverse Pkwy) (84-Westside of RW Streets)
9100 8562 9480	7615 Fairfax Rd. Gate
9100 8562 9993	7800 Tradition Blvd Irrig Meter B
9100 8568 0095	97201 Golden Bear Dr., Monument
9100 8563 0269	300 Sinclair Rd Irrig Meter A
9100 8563 0508	7800 Tradition Blvd Irrig Meter A

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

Reunion West
Community Development District
 General Fund Budget
 Fiscal Year 2023

Water & Sewer

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

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

Gas

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

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

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

Reunion West
Community Development District
General Fund Budget
Fiscal Year 2023

Pool & Fountain Maintenance

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

Description	Monthly	Annual
Pool Maintenance - Roberts Pool	\$13,000	\$156,000
Annual Fees - Kings III of America		\$3,000
Annual Permit Fees - Fl. Dept. of Health		\$3,550
Pool Cleaning - Reunion Resort	\$3,300	\$39,600
Contingency - Misc. Repairs		\$62,850
Total		\$265,000

Environmental

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

Description	Monthly	Annual
Aquatic Plant Management		
1 Pond - Patriots Landing	\$129	\$1,548
2 Stormwater Retention Ponds 1 Reunion Village	\$385	\$4,620
1 Stormwater Retention Pond - Encore Reunion	\$195	\$2,340
1 Stormwater Retention Pond - Grand Traverse	\$132	\$1,584
Contingency - Test America		\$5,908
Total		\$16,000

Property Insurance

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

Irrigation Repairs & Maintenance

Represents the District expense for maintenance of the irrigation system.

Reunion West
Community Development District
General Fund Budget
Fiscal Year 2023

Landscape Contract

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

Description	Monthly	Annual
Landscape Contract		
Common Area - Yellowstone Landscape	\$62,122	\$745,466
Seven Eagles - Yellowstone Landscape	\$1,415	\$16,980
Reunion Village 1-3 - Yellowstone Landscape	\$8,500	\$102,000
Reunion Village 4-5 - Yellowstone Landscape	\$6,383	\$76,596
Bedding Plants/Bed Dressing/Palm Trimming - YS		\$153,000
Encore Area - Creative North Inc.	\$15,133	\$181,600
Contingency		\$63,783
Total		\$1,339,425

Landscape Contingency

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

Gate & Gatehouse Expenses

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

Roadways/Sidewalks/Bridge

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

Lighting

Represents costs for lighting repair scheduled during the fiscal year.

Building Repairs & Maintenance

Repairs for properties covered under the Management Services Agreement.

Pressure Washing

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

Maintenance (Inspections)

Represents quarterly sprinkler inspections, annual fire backflow and domestic backflow inspections and any unforeseen maintenance at Seven Eagles.

Repairs & Maintenance

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

Contract Cleaning

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

Reunion West
Community Development District
General Fund Budget
Fiscal Year 2023

Fitness Center Repairs & Maintenance

Represents costs for preventative maintenance for the Seven Eagles Fitness Center. Services will consist of 12 visits during the fiscal year. District has contracted with Fitness Services of Florida, Inc. for this service.

Description	Monthly	Annual
Preventative Maintenance	\$275	\$3,300
Contingency - Misc. Repairs		\$1,700
Total		\$5,000

Operating Supplies

Represents estimated costs for cleaning/janitorial supplies for Seven Eagles.

Signage

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

Security

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

Parking Violation Tags

Represents estimated costs for purchase of parking violation tags.

Maintenance – Direct Expenses

Irrigation System Operations

Represents estimated net operating expenses for irrigation system serving CDD and POA common areas and Golf Course.

Transfer Out – R&M Fund

Represents proposed amount to transfer to Replacement & Maintenance Fund.

Reunion West
Community Development District
Proposed Budget
Replacement & Maintenance Fund
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Transfer In	\$259,377	\$100,000	\$159,377	\$259,377	\$155,310
Interest	\$750	\$589	\$400	\$989	\$750

Total Revenues	\$260,127	\$100,589	\$159,777	\$260,366	\$156,060
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Expenditures

Contingency	\$100	\$224	\$228	\$452	\$500
Building Improvements	\$114,109	\$0	\$113,442	\$113,442	\$62,777 ¹
Fountain Improvements	\$4,725	\$0	\$0	\$0	\$2,363 ²
Gate/Gatehouse Improvements	\$46,305	\$9,044	\$0	\$9,044	\$165,139 ³
Monument Improvements	\$4,725	\$0	\$0	\$0	\$2,363 ⁴
Pool Furniture	\$11,813	\$6,078	\$0	\$6,078	\$7,088 ⁵
Pool Repair & Replacements	\$24,570	\$6,107	\$21,253	\$27,361	\$11,813 ⁶
Lighting Improvements	\$2,363	\$0	\$0	\$0	\$2,363 ⁷
Landscape Improvements	\$23,625	\$0	\$0	\$0	\$11,813 ⁸
Irrigation Improvements	\$11,813	\$0	\$0	\$0	\$5,906 ⁹
Roadway Improvements	\$23,625	\$4,620	\$15,380	\$20,000	\$13,136 ¹⁰
Signage	\$30,713	\$6,486	\$23,754	\$30,240	\$23,625 ¹¹
Capital Outlay	\$118,125	\$29,283	\$90,826	\$120,109	\$47,250 ¹²

Seven Eagles

Fountain Improvements	\$0	\$0	\$7,328	\$7,328	\$0 ¹³
Gate/Gatehouse Improvements	\$2,363	\$0	\$0	\$0	\$0 ¹⁴
Pool Furniture	\$7,088	\$0	\$0	\$0	\$0 ¹⁵
Pool Repair & Replacements	\$0	\$2,722	\$0	\$2,722	\$0 ¹⁶
Landscape Improvements	\$2,363	\$0	\$0	\$0	\$0 ¹⁷
Capital Outlay	\$0	\$9,431	\$0	\$9,431	\$0 ¹⁸

Total Expenditures	\$428,421	\$73,995	\$272,211	\$346,206	\$356,133
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Excess Revenues/(Expenditures)	(\$168,294)	\$26,594	(\$112,434)	(\$85,840)	(\$200,073)
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Fund Balance - Beginning	\$861,572	\$832,425	\$0	\$832,425	\$746,585
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Fund Balance - Ending	\$693,278	\$859,019	(\$112,434)	\$746,585	\$546,512
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Notes:

(1 thru 18) is 47% of the shared costs with the remaining 53% allocated to Reunion East for FY22. For FY23, (1 thru 12) the proposed allocation will be 47% of the shared costs for Reunion West with the remaining 53% allocated to Reunion East.

Reunion West
Community Development District
Proposed Budget
Replacement & Maintenance Fund
Fiscal Year 2023

	Shared Costs				
	FY 2022 Budget	FY 2022 Projections	Total Proposed 2023 Budget	Reunion East 53%	Reunion West 47%
1 Building Improvements	\$241,500	\$241,365	\$132,862	\$70,085	\$62,777
2 Fountain Improvements	\$10,000	\$0	\$5,000	\$2,638	\$2,363
3 Gate/Gatehouse Improvements	\$98,000	\$19,242	\$349,500	\$184,361	\$165,139
4 Monument Improvements	\$10,000	\$0	\$5,000	\$2,638	\$2,363
5 Pool Furniture	\$25,000	\$12,932	\$15,000	\$7,913	\$7,088
6 Pool Repair & Replacements	\$52,000	\$58,215	\$25,000	\$13,188	\$11,813
7 Lighting Improvements	\$5,000	\$0	\$5,000	\$2,638	\$2,363
8 Landscape Improvements	\$50,000	\$0	\$25,000	\$13,188	\$11,813
9 Irrigation Improvements	\$25,000	\$0	\$12,500	\$6,594	\$5,906
10 Roadway Improvements	\$50,000	\$42,555	\$27,800	\$14,665	\$13,136
11 Signage	\$65,000	\$64,340	\$50,000	\$26,375	\$23,625
12 Capital Outlay	\$250,000	\$255,550	\$100,000	\$52,750	\$47,250
Subtotal	\$881,500	\$694,198	\$752,662	\$397,029	\$355,633
Seven Eagles					
13 Fountain Improvements	\$0	\$15,592	\$0	\$0	\$0
14 Gate/Gatehouse Improvements	\$5,000	\$0	\$0	\$0	\$0
15 Pool Furniture	\$15,000	\$0	\$0	\$0	\$0
16 Pool Repair & Replacements	\$0	\$5,792	\$0	\$0	\$0
17 Landscape Improvements	\$5,000	\$0	\$0	\$0	\$0
18 Capital Outlay	\$0	\$20,065	\$0	\$0	\$0
Subtotal	\$25,000	\$5,792	\$0	\$0	\$0
TOTAL	\$906,500	\$699,990	\$752,662	\$397,029	\$355,633

Reunion West
Community Development District
Proposed Budget
Replacement & Maintenance Fund
Fiscal Year 2023

Updated FY2022 Adopted Expenses	Total	RE 53%	RW 47%
Building Improvements			
Main Guardhouse Structure & Portico - Pressure Wash, Paint, Stucco	\$9,245	\$4,900	\$4,345
Spine Rd Structure & Portico - Pressure Wash, Paint, Stucco	\$8,450	\$4,479	\$3,972
Carriage Pointe Pool - Pressure Wash, Paint, Stucco	\$7,895	\$4,184	\$3,711
Heritage Pool "A" - Pressure Wash, Paint, Stucco	\$8,245	\$4,370	\$3,875
Heritage Pool "B" - Pressure Wash, Paint, Stucco	\$8,245	\$4,370	\$3,875
Homestead Pool - Pressure Wash, Paint Stucco	\$7,895	\$4,184	\$3,711
Repair/Rebuild Two Roadway Arbors	\$9,390	\$4,977	\$4,413
Seven Eagles Roof Replacement	\$167,000	\$88,510	\$78,490
Homestead Pool Pavilion Roof Repairs	\$15,000	\$7,950	\$7,050
	\$241,365	\$127,923	\$113,442
Fountain Improvement			
Resurface Two Seven Eagles Fountains	\$15,592	\$8,264	\$7,328
	\$15,592	\$8,264	\$7,328
Pool Furniture			
30 Sling Chaise Lounge/16 Sling Dining Chairs/4 - 48" Tables	\$13,032	\$6,907	\$6,125
	\$13,032	\$6,907	\$6,125
Pool Repair & Replacement			
Heritage Crossing A Wading Pool Resurfacing	\$5,295	\$2,806	\$2,489
Heritage Crossing B Pool Resurfacing	\$30,882	\$16,367	\$14,515
3 Pool Heaters - \$4,945 per Heater	\$14,835	\$7,863	\$6,972
	\$51,012	\$27,036	\$23,976
Signage			
No Parking Signs	\$64,340	\$34,100	\$30,240
	\$64,340	\$34,100	\$30,240
Capital Outlay			
Grand Traverse Parkway Playground	\$142,000	\$75,260	\$66,740
Grand Traverse Parkway Outdoor Fitness Area	\$107,000	\$56,710	\$50,290
	\$249,000	\$131,970	\$117,030

FY2023 Proposed Expenses	Total	RE 53%	RW 47%
Building Improvements			
HC Unit 1 - 12.5 Ton Trane Package unit AC w/Electric Heat	\$23,460	\$12,375	\$11,085
HC Unit 2 - 12.5 Ton Trane Package unit AC w/Electric Heat	\$23,460	\$12,375	\$11,085
HC Unit 3 - 12.5 Ton Trane Package unit AC w/Electric Heat	\$23,460	\$12,375	\$11,085
HC Unit 4 - 12.5 Ton Trane Package unit AC w/Electric Heat	\$23,460	\$12,375	\$11,085
HC Unit 5 - 10 Ton Trane Package unit AC w/Electric Heat	\$19,511	\$10,292	\$9,219
HC Unit 6 - 10 Ton Trane Package unit AC w/Electric Heat	\$19,511	\$10,292	\$9,219
	\$132,862	\$70,085	\$62,777
Gate Improvement			
Upgrade Access Control System for Reunion Resort/Reunion Village North & South Gates	\$349,474	\$184,348	\$165,126
	\$349,474	\$184,348	\$165,126
Pool Furniture			
30 Sling Chaise Lounge/24 Sling Dining Chairs/6 - 48" Tables	\$15,000	\$7,913	\$7,088
	\$15,000	\$7,913	\$7,088
Roadways/Sidewalks Improvements			
Tradition Boulevard Restriping Entrance Gate to Roundabout	\$27,800	\$14,665	\$13,136
	\$27,800	\$14,665	\$13,136
Signage			
Qty.46 - No Parking Anytime Signs	\$21,760	\$11,478	\$10,282
Driver Feedback Sign, Solar 20W/2x10AH, 11" Display - 23x29 Sign	\$18,870	\$9,954	\$8,916
	\$40,630	\$21,432	\$19,198

Reunion West
Community Development District
Proposed Budget
Debt Service - Series 2004-1
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
Revenues					
Special Assessments - Tax Collector	\$1,336,719	\$1,190,508	\$146,211	\$1,336,719	\$0
Interest Income	\$100	\$78	\$0	\$78	\$0
Carry Forward Surplus	\$682,704	\$1,361,564	\$0	\$1,361,564	\$0
Total Revenue	\$2,019,523	\$2,552,150	\$146,211	\$2,698,361	\$0
Expenditures					
Interest Expense 11/01	\$405,938	\$405,938	\$0	\$405,938	\$0
Principal Expense 05/01	\$540,000	\$0	\$0	\$0	\$0
Interest Expense 05/01	\$405,938	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$61,153	\$245,600	\$306,753	\$0
Transfer Out - Escrow	\$0	\$1,985,670	\$0	\$1,985,670	\$0
Total Expenses	\$1,351,875	\$2,452,761	\$245,600	\$2,698,361	\$0
Excess Revenues (Expenditures)	\$667,648	\$99,389	(\$99,388)	\$0	\$0

Reunion West
Community Development District
Proposed Budget
Debt Service - Series 2015
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments	\$326,875	\$291,334	\$35,541	\$326,875	\$326,875
Interest	\$0	\$13	\$7	\$20	\$0
Carry Forward Surplus	\$170,957	\$173,381	\$0	\$173,381	\$173,951

Total Revenue	\$497,832	\$464,728	\$35,548	\$500,276	\$500,826
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Expenditures

Interest Expense 11/01	\$83,163	\$83,163	\$0	\$83,163	\$79,763
Principal Expense 05/01	\$160,000	\$0	\$160,000	\$160,000	\$170,000
Interest Expense 05/01	\$83,163	\$0	\$83,163	\$83,163	\$79,763

Total Expenses	\$326,325	\$83,163	\$243,163	\$326,325	\$329,525
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Excess Revenues (Expenditures)	\$171,507	\$381,566	(\$207,615)	\$173,951	\$171,301
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11/1/2023 Interest \$76,150

Net Assessments	\$326,875
Add: Discounts & Collections	\$20,864
Gross Assessments	<u>\$347,739</u>

Product Type	Units	Net Annual Per Unit	Gross Per Unit	Total Net Annual	Total Gross Annual
Single-Family	161	\$2,030	\$2,160	\$326,875	\$347,739

Reunion West
Community Development District
Series 2015 Special Assessment Refunding & Improvement Bonds
Debt Service Schedule (Term Bonds Due Combined)

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/22	\$3,430,000.00	\$160,000	\$83,162.50	
11/01/22	\$3,270,000.00	\$0	\$79,762.50	\$322,925.00
05/01/23	\$3,270,000.00	\$170,000	\$79,762.50	
11/01/23	\$3,100,000.00	\$0	\$76,150.00	\$325,912.50
05/01/24	\$3,100,000.00	\$175,000	\$76,150.00	
11/01/24	\$2,925,000.00	\$0	\$72,431.25	\$323,581.25
05/01/25	\$2,925,000.00	\$185,000	\$72,431.25	
11/01/25	\$2,740,000.00	\$0	\$68,500.00	\$325,931.25
05/01/26	\$2,740,000.00	\$190,000	\$68,500.00	
11/01/26	\$2,550,000.00	\$0	\$63,750.00	\$322,250.00
05/01/27	\$2,550,000.00	\$200,000	\$63,750.00	
11/01/27	\$2,350,000.00	\$0	\$58,750.00	\$322,500.00
05/01/28	\$2,350,000.00	\$210,000	\$58,750.00	
11/01/28	\$2,140,000.00	\$0	\$53,500.00	\$322,250.00
05/01/29	\$2,140,000.00	\$225,000	\$53,500.00	
11/01/29	\$1,915,000.00	\$0	\$47,875.00	\$326,375.00
05/01/30	\$1,915,000.00	\$235,000	\$47,875.00	
11/01/30	\$1,680,000.00	\$0	\$42,000.00	\$324,875.00
05/01/31	\$1,680,000.00	\$245,000	\$42,000.00	
11/01/31	\$1,435,000.00	\$0	\$35,875.00	\$322,875.00
05/01/32	\$1,435,000.00	\$260,000	\$35,875.00	
11/01/32	\$1,175,000.00	\$0	\$29,375.00	\$325,250.00
05/01/33	\$1,175,000.00	\$275,000	\$29,375.00	
11/01/33	\$900,000.00	\$0	\$22,500.00	\$326,875.00
05/01/34	\$900,000.00	\$285,000	\$22,500.00	
11/01/34	\$615,000.00	\$0	\$15,375.00	\$322,875.00
05/01/35	\$615,000.00	\$300,000	\$15,375.00	
11/01/35	\$315,000.00	\$0	\$7,875.00	\$323,250.00
05/01/36	\$315,000.00	\$315,000	\$7,875.00	\$322,875.00
		\$3,430,000	\$ 1,430,600.00	\$4,860,600.00

Reunion West
Community Development District
Proposed Budget
Debt Service - Series 2016
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments	\$538,024	\$479,525	\$58,499	\$538,024	\$538,024
Interest	\$0	\$22	\$13	\$35	\$0
Carry Forward Surplus	\$421,379	\$425,348	\$0	\$425,348	\$429,875
Total Revenue	\$959,403	\$904,895	\$58,512	\$963,406	\$967,899

Expenditures

Interest Expense 11/01	\$188,516	\$188,516	\$0	\$188,516	\$185,016
Principal Expense 11/01	\$160,000	\$160,000	\$0	\$160,000	\$165,000
Interest Expense 05/01	\$185,016	\$0	\$185,016	\$185,016	\$181,406

Total Expenses	\$533,531	\$348,516	\$185,016	\$533,531	\$531,422
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Excess Revenues (Expenditures)	\$425,871	\$556,379	(\$126,504)	\$429,875	\$436,477
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11/1/2023 Principal	\$170,000
11/1/2023 Interest	\$181,406
	<u>\$351,406</u>

Net Assessments	\$538,024
Add: Discounts & Collections	\$34,342
Gross Assessments	<u>\$572,366</u>

Product Type	Units	Net Annual Per Unit	Gross Per Unit	Total Net Annual	Total Gross Annual
Single-Family	265	\$2,030	\$2,160	\$538,024	\$572,366

Reunion West
Community Development District
Series 2016 Special Assessment Bonds
Debt Service Schedule (Term Bonds Due Combined)

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/22	\$7,565,000.00	\$0	\$185,015.63	
11/01/22	\$7,565,000.00	\$165,000	\$185,015.63	\$535,031.25
05/01/23	\$7,400,000.00	\$0	\$181,406.25	
11/01/23	\$7,400,000.00	\$170,000	\$181,406.25	\$532,812.50
05/01/24	\$7,230,000.00	\$0	\$177,687.50	
11/01/24	\$7,230,000.00	\$180,000	\$177,687.50	\$535,375.00
05/01/25	\$7,050,000.00	\$0	\$173,750.00	
11/01/25	\$7,050,000.00	\$185,000	\$173,750.00	\$532,500.00
05/01/26	\$6,865,000.00	\$0	\$169,703.13	
11/01/26	\$6,865,000.00	\$195,000	\$169,703.13	\$534,406.25
05/01/27	\$6,670,000.00	\$0	\$165,437.50	
11/01/27	\$6,670,000.00	\$205,000	\$165,437.50	\$535,875.00
05/01/28	\$6,465,000.00	\$0	\$160,953.13	
11/01/28	\$6,465,000.00	\$215,000	\$160,953.13	\$536,906.25
05/01/29	\$6,250,000.00	\$0	\$156,250.00	
11/01/29	\$6,250,000.00	\$220,000	\$156,250.00	\$532,500.00
05/01/30	\$6,030,000.00	\$0	\$150,750.00	
11/01/30	\$6,030,000.00	\$235,000	\$150,750.00	\$536,500.00
05/01/31	\$5,795,000.00	\$0	\$144,875.00	
11/01/31	\$5,795,000.00	\$245,000	\$144,875.00	\$534,750.00
05/01/32	\$5,550,000.00	\$0	\$138,750.00	
11/01/32	\$5,550,000.00	\$255,000	\$138,750.00	\$532,500.00
05/01/33	\$5,295,000.00	\$0	\$132,375.00	
11/01/33	\$5,295,000.00	\$270,000	\$132,375.00	\$534,750.00
05/01/34	\$5,025,000.00	\$0	\$125,625.00	
11/01/34	\$5,025,000.00	\$285,000	\$125,625.00	\$536,250.00
05/01/35	\$4,740,000.00	\$0	\$118,500.00	
11/01/35	\$4,740,000.00	\$300,000	\$118,500.00	\$537,000.00
05/01/36	\$4,440,000.00	\$0	\$111,000.00	
11/01/36	\$4,440,000.00	\$310,000	\$111,000.00	\$532,000.00
05/01/37	\$4,130,000.00	\$0	\$103,250.00	
11/01/37	\$4,130,000.00	\$330,000	\$103,250.00	\$536,500.00
05/01/38	\$3,800,000.00	\$0	\$95,000.00	
11/01/38	\$3,800,000.00	\$345,000	\$95,000.00	\$535,000.00
05/01/39	\$3,455,000.00	\$0	\$86,375.00	
11/01/39	\$3,455,000.00	\$360,000	\$86,375.00	\$532,750.00
05/01/40	\$3,095,000.00	\$0	\$77,375.00	
11/01/40	\$3,095,000.00	\$380,000	\$77,375.00	\$534,750.00
05/01/41	\$2,715,000.00	\$0	\$67,875.00	
11/01/41	\$2,715,000.00	\$400,000	\$67,875.00	\$535,750.00
05/01/42	\$2,315,000.00	\$0	\$57,875.00	
11/01/42	\$2,315,000.00	\$420,000	\$57,875.00	\$535,750.00
05/01/43	\$1,895,000.00	\$0	\$47,375.00	
11/01/43	\$1,895,000.00	\$440,000	\$47,375.00	\$534,750.00
05/01/44	\$1,455,000.00	\$0	\$36,375.00	
11/01/44	\$1,455,000.00	\$460,000	\$36,375.00	\$532,750.00
05/01/45	\$995,000.00	\$0	\$24,875.00	
11/01/45	\$995,000.00	\$485,000	\$24,875.00	\$534,750.00
05/01/46	\$510,000.00	\$0	\$12,750.00	
11/01/46	\$510,000.00	\$510,000	\$12,750.00	\$535,500.00
\$7,565,000			\$5,802,406.25	\$13,367,406.25

Reunion West
Community Development District
Proposed Budget
Debt Service - Series 2017
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments	\$503,509	\$448,763	\$54,746	\$503,509	\$503,509
Interest	\$200	\$20	\$10	\$30	\$200
Carry Forward Surplus	\$382,105	\$386,433	\$0	\$386,433	\$394,735

Total Revenue	\$885,814	\$835,216	\$54,756	\$889,972	\$898,443
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Expenditures

Interest Expense 11/01	\$176,388	\$176,388	\$0	\$176,388	\$173,850
Principal Expense 11/01	\$145,000	\$145,000	\$0	\$145,000	\$155,000
Interest Expense 05/01	\$173,850	\$0	\$173,850	\$173,850	\$171,138

Total Expenses	\$495,238	\$321,388	\$173,850	\$495,238	\$499,988
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Excess Revenues (Expenditures)	\$390,577	\$513,829	(\$119,094)	\$394,735	\$398,456
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11/1/2023 Principal	\$160,000
11/1/2023 Interest	\$171,138
	<u>\$331,138</u>

Net Assessments	\$503,509
Add: Discounts & Collections	\$32,139
Gross Assessments	<u>\$535,648</u>

Product Type	Units	Net Annual Per Unit	Gross Per Unit	Total Net Annual	Total Gross Annual
Single-Family	248	\$2,030	\$2,160	\$503,509	\$535,648

Reunion West
Community Development District
Series 2017 Special Assessment Bonds (Assessment Area 4)
Debt Service Schedule (Term Bonds Due Combined)

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/22	\$7,285,000.00	\$0	\$173,850.00	
11/01/22	\$7,285,000.00	\$155,000	\$173,850.00	\$502,700.00
05/01/23	\$7,130,000.00	\$0	\$171,137.50	
11/01/23	\$7,130,000.00	\$160,000	\$171,137.50	\$502,275.00
05/01/24	\$6,970,000.00	\$0	\$167,737.50	
11/01/24	\$6,970,000.00	\$165,000	\$167,737.50	\$500,475.00
05/01/25	\$6,805,000.00	\$0	\$164,231.25	
11/01/25	\$6,805,000.00	\$170,000	\$164,231.25	\$498,462.50
05/01/26	\$6,635,000.00	\$0	\$160,618.75	
11/01/26	\$6,635,000.00	\$180,000	\$160,618.75	\$501,237.50
05/01/27	\$6,455,000.00	\$0	\$156,793.75	
11/01/27	\$6,455,000.00	\$185,000	\$156,793.75	\$498,587.50
05/01/28	\$6,270,000.00	\$0	\$152,862.50	
11/01/28	\$6,270,000.00	\$195,000	\$152,862.50	\$500,725.00
05/01/29	\$6,075,000.00	\$0	\$148,718.75	
11/01/29	\$6,075,000.00	\$205,000	\$148,718.75	\$502,437.50
05/01/30	\$5,870,000.00	\$0	\$143,850.00	
11/01/30	\$5,870,000.00	\$210,000	\$143,850.00	\$497,700.00
05/01/31	\$5,660,000.00	\$0	\$138,862.50	
11/01/31	\$5,660,000.00	\$220,000	\$138,862.50	\$497,725.00
05/01/32	\$5,440,000.00	\$0	\$133,637.50	
11/01/32	\$5,440,000.00	\$235,000	\$133,637.50	\$502,275.00
05/01/33	\$5,205,000.00	\$0	\$128,056.25	
11/01/33	\$5,205,000.00	\$245,000	\$128,056.25	\$501,112.50
05/01/34	\$4,960,000.00	\$0	\$122,237.50	
11/01/34	\$4,960,000.00	\$255,000	\$122,237.50	\$499,475.00
05/01/35	\$4,705,000.00	\$0	\$116,181.25	
11/01/35	\$4,705,000.00	\$270,000	\$116,181.25	\$502,362.50
05/01/36	\$4,435,000.00	\$0	\$109,768.75	
11/01/36	\$4,435,000.00	\$280,000	\$109,768.75	\$499,537.50
05/01/37	\$4,155,000.00	\$0	\$103,118.75	
11/01/37	\$4,155,000.00	\$295,000	\$103,118.75	\$501,237.50
05/01/38	\$3,860,000.00	\$0	\$96,112.50	
11/01/38	\$3,860,000.00	\$310,000	\$96,112.50	\$502,225.00
05/01/39	\$3,550,000.00	\$0	\$88,750.00	
11/01/39	\$3,550,000.00	\$325,000	\$88,750.00	\$502,500.00
05/01/40	\$3,225,000.00	\$0	\$80,625.00	
11/01/40	\$3,225,000.00	\$340,000	\$80,625.00	\$501,250.00
05/01/41	\$2,885,000.00	\$0	\$72,125.00	
11/01/41	\$2,885,000.00	\$355,000	\$72,125.00	\$499,250.00
05/01/42	\$2,530,000.00	\$0	\$63,250.00	
11/01/42	\$2,530,000.00	\$375,000	\$63,250.00	\$501,500.00
05/01/43	\$2,155,000.00	\$0	\$53,875.00	
11/01/43	\$2,155,000.00	\$390,000	\$53,875.00	\$497,750.00
05/01/44	\$1,765,000.00	\$0	\$44,125.00	
11/01/44	\$1,765,000.00	\$410,000	\$44,125.00	\$498,250.00
05/01/45	\$1,355,000.00	\$0	\$33,875.00	
11/01/45	\$1,355,000.00	\$430,000	\$33,875.00	\$497,750.00
05/01/46	\$925,000.00	\$0	\$23,125.00	
11/01/46	\$925,000.00	\$455,000	\$23,125.00	\$501,250.00
05/01/47	\$470,000.00	\$0	\$11,750.00	
11/01/47	\$470,000.00	\$470,000	\$11,750.00	\$493,500.00
		\$7,285,000	\$5,718,550.00	\$13,003,550.00

Reunion West
Community Development District
Proposed Budget
Debt Service - Series 2019
Fiscal Year 2023

Description	Adopted Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments	\$438,505	\$390,824	\$47,681	\$438,505	\$438,505
Interest	\$0	\$19	\$11	\$30	\$0
Carry Forward Surplus	\$172,892	\$176,134	\$0	\$176,134	\$178,671

Total Revenue	\$611,397	\$566,977	\$47,692	\$614,669	\$617,176
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Expenditures

Interest Expense 11/01	\$155,494	\$155,494	\$0	\$155,494	\$153,150
Principal Expense 05/01	\$125,000	\$0	\$125,000	\$125,000	\$130,000
Interest Expense 05/01	\$155,494	\$0	\$155,494	\$155,494	\$153,150
Transfer Out	\$0	\$10	\$0	\$10	\$0

Total Expenses	\$435,988	\$155,504	\$280,494	\$435,997	\$436,300
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Excess Revenues (Expenditures)	\$175,409	\$411,474	(\$232,802)	\$178,671	\$180,876
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11/1/2023 Interest	\$150,713
	<u>\$150,713</u>

Net Assessments	\$438,505
Add: Discounts & Collections	\$27,990
Gross Assessments	<u>\$466,494</u>

Product Type	Units	Net Annual Per Unit	Gross Per Unit	Total Net Annual	Total Gross Annual
Single-Family	174	\$2,030	\$2,160	\$353,268	\$375,817
Townhomes	56	\$1,522	\$1,619	\$85,236	\$90,677
Total	230			\$438,505	\$466,494

Reunion West
Community Development District
Series 2019 Special Assessment Bonds
Debt Service Schedule (Term Bonds Due Combined)

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/22	\$6,975,000.00	\$125,000	\$155,493.75	\$0.00
11/01/22	\$6,850,000.00	\$0	\$153,150.00	\$433,643.75
05/01/23	\$6,850,000.00	\$130,000	\$153,150.00	\$0.00
11/01/23	\$6,720,000.00	\$0	\$150,712.50	\$433,862.50
05/01/24	\$6,720,000.00	\$135,000	\$150,712.50	\$0.00
11/01/24	\$6,585,000.00	\$0	\$148,181.25	\$433,893.75
05/01/25	\$6,585,000.00	\$140,000	\$148,181.25	\$0.00
11/01/25	\$6,445,000.00	\$0	\$145,381.25	\$433,562.50
05/01/26	\$6,445,000.00	\$145,000	\$145,381.25	\$0.00
11/01/26	\$6,300,000.00	\$0	\$142,481.25	\$432,862.50
05/01/27	\$6,300,000.00	\$150,000	\$142,481.25	\$0.00
11/01/27	\$6,150,000.00	\$0	\$139,481.25	\$431,962.50
05/01/28	\$6,150,000.00	\$155,000	\$139,481.25	\$0.00
11/01/28	\$5,995,000.00	\$0	\$136,381.25	\$430,862.50
05/01/29	\$5,995,000.00	\$165,000	\$136,381.25	\$0.00
11/01/29	\$5,830,000.00	\$0	\$133,081.25	\$434,462.50
05/01/30	\$5,830,000.00	\$170,000	\$133,081.25	\$0.00
11/01/30	\$5,660,000.00	\$0	\$129,681.25	\$432,762.50
05/01/31	\$5,660,000.00	\$180,000	\$129,681.25	\$0.00
11/01/31	\$5,480,000.00	\$0	\$125,631.25	\$435,312.50
05/01/32	\$5,480,000.00	\$185,000	\$125,631.25	\$0.00
11/01/32	\$5,295,000.00	\$0	\$121,468.75	\$432,100.00
05/01/33	\$5,295,000.00	\$195,000	\$121,468.75	\$0.00
11/01/33	\$5,100,000.00	\$0	\$117,081.25	\$433,550.00
05/01/34	\$5,100,000.00	\$205,000	\$117,081.25	\$0.00
11/01/34	\$4,895,000.00	\$0	\$112,468.75	\$434,550.00
05/01/35	\$4,895,000.00	\$210,000	\$112,468.75	\$0.00
11/01/35	\$4,685,000.00	\$0	\$107,743.75	\$430,212.50
05/01/36	\$4,685,000.00	\$220,000	\$107,743.75	\$0.00
11/01/36	\$4,465,000.00	\$0	\$102,793.75	\$430,537.50
05/01/37	\$4,465,000.00	\$235,000	\$102,793.75	\$0.00
11/01/37	\$4,230,000.00	\$0	\$97,506.25	\$435,300.00
05/01/38	\$4,230,000.00	\$245,000	\$97,506.25	\$0.00
11/01/38	\$3,985,000.00	\$0	\$91,993.75	\$434,500.00
05/01/39	\$3,985,000.00	\$255,000	\$91,993.75	\$0.00
11/01/39	\$3,730,000.00	\$0	\$86,256.25	\$433,250.00
05/01/40	\$3,730,000.00	\$265,000	\$86,256.25	\$0.00
11/01/40	\$3,465,000.00	\$0	\$80,128.13	\$431,384.38
05/01/41	\$3,465,000.00	\$280,000	\$80,128.13	\$0.00
11/01/41	\$3,185,000.00	\$0	\$73,653.13	\$433,781.25
05/01/42	\$3,185,000.00	\$290,000	\$73,653.13	\$0.00
11/01/42	\$2,895,000.00	\$0	\$66,946.88	\$430,600.00
05/01/43	\$2,895,000.00	\$305,000	\$66,946.88	\$0.00
11/01/43	\$2,590,000.00	\$0	\$59,893.75	\$431,840.63
05/01/44	\$2,590,000.00	\$320,000	\$59,893.75	\$0.00
11/01/44	\$2,270,000.00	\$0	\$52,493.75	\$432,387.50
05/01/45	\$2,270,000.00	\$335,000	\$52,493.75	\$0.00
11/01/45	\$1,935,000.00	\$0	\$44,746.88	\$432,240.63
05/01/46	\$1,935,000.00	\$350,000	\$44,746.88	\$0.00
11/01/46	\$1,585,000.00	\$0	\$36,653.13	\$431,400.00
05/01/47	\$1,585,000.00	\$370,000	\$36,653.13	\$0.00
11/01/47	\$1,215,000.00	\$0	\$28,096.88	\$434,750.00
05/01/48	\$1,215,000.00	\$385,000	\$28,096.88	\$0.00
11/01/48	\$830,000.00	\$0	\$19,193.75	\$432,290.63
05/01/49	\$830,000.00	\$405,000	\$19,193.75	\$0.00
11/01/49	\$425,000.00	\$0	\$9,828.13	\$434,021.88
05/01/50	\$425,000.00	\$425,000	\$9,828.13	\$434,828.13
\$6,975,000			\$5,581,712.50	\$12,556,712.50

Reunion West
Community Development District
Proposed Budget
Debt Service - Series 2022
Fiscal Year 2023

Description	Proposed Budget FY2022	Actual thru 3/31/22	Projected Next 6 Months	Total thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments	\$0	\$0	\$0	\$0	\$1,039,749
Bond Proceeds	\$11,840,000	\$11,840,000	\$0	\$11,840,000	\$0
Premium	\$184,559	\$184,559	\$0	\$184,559	\$0
Interest	\$0	\$1	\$4	\$5	\$0
Transfer In	\$0	\$61,153	\$245,600	\$306,753	\$0
Carry Forward Surplus	\$0	\$0	\$0	\$0	\$306,758

Total Revenue	\$12,024,559	\$12,085,713	\$245,604	\$12,331,317	\$1,346,506
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Expenditures

Interest Expense 11/01	\$0	\$0	\$0	\$0	\$252,587
Principal Expense 05/01	\$0	\$0	\$0	\$0	\$690,000
Interest Expense 05/01	\$0	\$0	\$0	\$0	\$177,600
Other Debt Service Costs	\$355,731	\$352,025	\$3,706	\$355,731	\$0
Transfer Out - Escrow	\$11,408,981	\$11,408,891	\$0	\$11,408,891	\$0

Total Expenses	\$11,764,712	\$11,760,916	\$3,706	\$11,764,622	\$1,120,187
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Excess Revenues (Expenditures)	\$259,847	\$324,797	\$241,898	\$566,695	\$226,320
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11/1/2023 Interest	\$167,250
	\$167,250

Net Assessments	\$1,039,749
Add: Discounts & Collections	\$66,367
Gross Assessments	\$1,106,116

Product Type	Units	Net Annual Per Unit	Gross Per Unit	Total Net Annual	Total Gross Annual
Single-Family	712	\$1,435	\$1,527	\$1,021,810	\$1,087,032
Townhomes	1	\$17,939	\$19,084	\$17,939	\$19,084
Total	713			\$1,039,749	\$1,106,116

Reunion West
Community Development District
Series 2022 Special Assessment Refunding Bonds
Debt Service Schedule

AMORTIZATION SCHEDULE

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/01/22	\$11,840,000.00	3.000%	\$0	\$252,586.67	\$252,586.67
05/01/23	\$11,840,000.00	3.000%	\$690,000	\$177,600.00	
11/01/23	\$11,150,000.00	3.000%	\$0	\$167,250.00	\$1,034,850.00
05/01/24	\$11,150,000.00	3.000%	\$710,000	\$167,250.00	
11/01/24	\$10,440,000.00	3.000%	\$0	\$156,600.00	\$1,033,850.00
05/01/25	\$10,440,000.00	3.000%	\$735,000	\$156,600.00	
11/01/25	\$9,705,000.00	3.000%	\$0	\$145,575.00	\$1,037,175.00
05/01/26	\$9,705,000.00	3.000%	\$760,000	\$145,575.00	
11/01/26	\$8,945,000.00	3.000%	\$0	\$134,175.00	\$1,039,750.00
05/01/27	\$8,945,000.00	3.000%	\$780,000	\$134,175.00	
11/01/27	\$8,165,000.00	3.000%	\$0	\$122,475.00	\$1,036,650.00
05/01/28	\$8,165,000.00	3.000%	\$805,000	\$122,475.00	
11/01/28	\$7,360,000.00	3.000%	\$0	\$110,400.00	\$1,037,875.00
05/01/29	\$7,360,000.00	3.000%	\$825,000	\$110,400.00	
11/01/29	\$6,535,000.00	3.000%	\$0	\$98,025.00	\$1,033,425.00
05/01/30	\$6,535,000.00	3.000%	\$855,000	\$98,025.00	
11/01/30	\$5,680,000.00	3.000%	\$0	\$85,200.00	\$1,038,225.00
05/01/31	\$5,680,000.00	3.000%	\$875,000	\$85,200.00	
11/01/31	\$4,805,000.00	3.000%	\$0	\$72,075.00	\$1,032,275.00
05/01/32	\$4,805,000.00	3.000%	\$905,000	\$72,075.00	
11/01/32	\$3,900,000.00	3.000%	\$0	\$58,500.00	\$1,035,575.00
05/01/33	\$3,900,000.00	3.000%	\$930,000	\$58,500.00	
11/01/33	\$2,970,000.00	3.000%	\$0	\$44,550.00	\$1,033,050.00
05/01/34	\$2,970,000.00	3.000%	\$960,000	\$44,550.00	
11/01/34	\$2,010,000.00	3.000%	\$0	\$30,150.00	\$1,034,700.00
05/01/35	\$2,010,000.00	3.000%	\$990,000	\$30,150.00	
11/01/35	\$1,020,000.00	3.000%	\$0	\$15,300.00	\$1,035,450.00
05/01/36	\$1,020,000.00	3.000%	\$1,020,000	\$15,300.00	\$1,035,300.00
			\$11,840,000	\$ 2,910,736.67	\$14,750,736.67

SECTION VI

RESOLUTION 2022-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REUNION WEST COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR AND AUTHORIZING THE USE OF ELECTRONIC DOCUMENTS AND SIGNATURES; ADOPTING AND IMPLEMENTING ELECTRONIC DOCUMENT CONTROL PROCESSES AND PROCEDURES; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Reunion West Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within Osceola County, Florida; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to construct, install, operate, and/or maintain systems and facilities for certain basic infrastructure; and

WHEREAS, Chapter 190, *Florida Statutes* authorizes the District Board of Supervisors, to enter into various contracts for the purposes set forth therein; and

WHEREAS, the District Board of Supervisors finds that it is the interest of the District and its residents to reduce waste, costs, and to enhance services; and

WHEREAS, the District Board of Supervisors recognizes that the Florida Legislature, through the passage of The Electronic Signature Act of 1996, intended to, among other goals, facilitate economic development and efficient delivery of government services by means of reliable electronic messages and foster the development of electronic commerce through the use of electronic signatures to lend authenticity and integrity to writings in any electronic medium; and

WHEREAS, the District Board of Supervisors wishes to further these goals through the use of electronic documents and signatures.

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

SECTION 1. INCORPORATION OF RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. FORCE AND EFFECT OF ELECTRONIC DOCUMENTS AND SIGNATURES. Unless otherwise provided by law, electronic documents and signatures submitted to and on behalf of the District may be used for all purposes and shall have the same force and effect as printed documents and manual signatures.

SECTION 3. AUTHORIZING UTILIZATION OF ELECTRONIC SIGNATURES AND DOCUMENTS. All contractors and personnel associated with the District are hereby authorized and encouraged to utilize electronic documents and signatures when reasonably practicable and as permitted by law. The District Manager is authorized and directed to obtain the provision of electronic document services or platforms offered by nationally recognized third party vendors that increase the efficiency of the District's operations.

SECTION 4. CONTROLS PROCESSES AND PROCEDURES. The District Board of Supervisors hereby authorizes and directs the District Manager to create control processes and procedures consistent with Florida Law to ensure adequate integrity, security, confidentiality, and auditability of all transactions conducted using electronic commerce.

SECTION 5. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 12th day of May, 2022.

ATTEST:

**REUNION WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair

SECTION VII

RESOLUTION 2022-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REUNION WEST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District's Board of Supervisors ("**Board**") "shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*]," and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Sharon Harley	November 2024
2	Graham Staley	November 2024
3	Michael Mancke	November 2022
4	Mark Greenstein	November 2022
5	David Burman	November 2022

This year, Seat 4, currently held by Mark Greenstein, is subject to a landowner election. The term of office for the successful landowner candidate shall commence upon election and shall be for a four-year period. Seat 3, currently held by Michael Mancke, and Seat 5, currently held by David Burman, are subject to a General Election process to be conducted by the Osceola County Supervisor of Elections, which General Election process shall be addressed by a separate resolution.

2. **LANDOWNER'S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the _____ day of November 2022, at _____ a/p.m., and located at _____.

3. **PUBLICATION.** The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its **May 12th**, 2022 meeting. A sample notice of

landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services, LLC, located at 219 East Livingston Street, Orlando, Florida 32801.

5. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 12th DAY OF MAY, 2022.

ATTEST:

**REUNION WEST COMMUNITY DEVELOPMENT
DISTRICT**

SECRETARY / ASST. SECRETARY

CHAIRMAN / VICE CHAIRMAN

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE REUNION WEST COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Reunion West Community Development District ("**District**") the location of which is generally described as comprising a parcel or parcels of land containing approximately 930.65 acres of land located entirely within the boundaries of Osceola County, Florida, advising that a meeting of landowners will be held for the purpose of electing one (1) person/people to the District's Board of Supervisors ("**Board**", and individually, "**Supervisor**"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: _____
TIME: _____
PLACE: _____

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, 219 East Livingston Street, Orlando, Florida 32801, Ph: (407) 841-5524 ("**District Manager's Office**"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Tricia Adams
District Manager
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: _____, November __, 2022

TIME: _____ .M.

LOCATION:

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, one (1) seat on the Board will be up for election in a landowner seat for a four year period. The term of office for the successful landowner candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER __, 2022**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (**"Proxy Holder"**) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Reunion West Community Development District to be held at _____, on _____, at _____ a/p.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

Parcel Description

Acreage

Authorized Votes

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes:

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes*, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
REUNION WEST COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER __, 2022

For Election (1 Supervisor): The candidate receiving the highest number of votes will receive a four (4) year term, with the term of office for the successful candidate commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Reunion West Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
4		

Date: _____

Signed: _____

Printed Name: _____

SECTION VIII

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REUNION WEST COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE OSCEOLA COUNTY SUPERVISOR OF ELECTIONS BEGIN CONDUCTING THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, the Board of Supervisors of the District ("**Board**") seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Osceola County Supervisor of Elections ("**Supervisor**") to conduct the District's elections by the qualified electors of the District at the general election ("**General Election**").

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

1. **GENERAL ELECTION SEATS.** Seat 3, currently held by Michael Mancke and Seat 5, currently held by David Burman are scheduled for the General Election beginning in November 2022. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Osceola County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2022, and for each subsequent General Election unless otherwise directed by the District's Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

7. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 12th day of May, 2022.

ATTEST:

**REUNION WEST
COMMUNITY DEVELOPMENT
DISTRICT**

SECRETARY/ASSISTANT SECRETARY

CHAIRPERSON/VICE CHAIRPERSON

EXHIBIT A

**NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
REUNION WEST COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Reunion West Community Development District ("District") will commence at noon on June 13, 2022, and close at noon on June 17, 2022. Candidates must qualify for the office of Supervisor with the Osceola County Supervisor of Elections located at 2509 E. Irlo Bronson Memorial Highway, Kissimmee, Florida 34744; Ph: (407) 742-6000. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a "qualified elector" of the District, as defined in Section 190.003, *Florida Statutes*. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Osceola County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Reunion West Community Development District has two (2) seats up for election, specifically seats 3 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 8, 2022, and in the manner prescribed by law for general elections.

For additional information, please contact the Osceola County Supervisor of Elections.

Publish on or before May 29, 2022.

SECTION IX



Katrina S. Scarborough
Osceola County Property Appraiser

Search: ☒ Address ☐ Owner ☐ PIN

Clear Results

Search

Home

Base Maps

Layers

Sales

Identify

Tools

Print



Build: 2019-08-16

SECTION A



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

PROPOSAL

Page 1 of 1

TO GMS


Attention: Alan Scheerer
ascheerer@gmscfl.com

PHONE	FAX	DATE
		04/06/22
PROPOSAL #		22-0283
JOB NAME/LOCATION		
700 Tradition Blvd Reunion West Flex Stakes 700 Tradition Blvd City of Kissimmee		

We hereby submit specifications and estimates for:

Item	Description	Quantity	U/M	Unit Price	Amount
705-11-1	Mobilize and Install White Flex Stakes with White/Red Reflective Tape Strips	158	EA	\$ 60.00	\$ 9,480.00

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

Total:	\$ 9,480.00
Authorized Signature	Terms: Net 30
	Proposal Valid for
	90 Days

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

Date of Acceptance

Signature

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

estimating@fausnight.com
phil@fausnight.com
john.bruce@fausnight.com
cris@fausnight.com

SECTION B



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

PROPOSAL

Page 1 of 1

TO GMS

Attention: Alan Scheerer
ascheerer@gmscfl.com

PHONE	FAX	DATE
		05/04/22
PROPOSAL #		22-0367
JOB NAME/LOCATION		
Reunion Entrance Messages at Guard Gate Tradition Blvd		


We hereby submit specifications and estimates for:

Item	Description	Quantity	U/M	Unit Price	Amount
	Stripe (1) VISITOR Message & (1) RESIDENT Message at Entrance	1	LS	\$ 650.00	\$ 650.00
	Mobilization (If Performed Separately - See Note Below)	1	LS	\$ 500.00	\$ 500.00

Note:

If this work is done in conjunction with other work, we will waive the mobilization.

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

Total:	\$ 1,150.00
Authorized Signature	Terms: Net 30
	Proposal Valid for
	90 Days

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

Date of Acceptance

Signature

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

estimating@fausnight.com
phil@fausnight.com
john.bruce@fausnight.com
cris@fausnight.com

SECTION C

PROPOSAL 317015

REUNION EAST CDD



Submitted to

CONTACT ALAN SHEERER
ADDRESS 1408 HAMLIN AVE. UNIT E
ST. CLOUD FL 34771

PHONE
EMAIL ascheerer@gmscfl.com FAX

ESTIMATE # 001-22-317015
DATE 4/25/2022
WRITTEN BY DARREN UNER
REFERENCE

Project Detail - Page 1

LOCATION REUNION MASTER DISTANCE 48 MILES COORDINATES
PROJECT NAME PARKING DIRECTIONAL SIGN

Items

		PRICE EACH	QTY	TOTAL
1	SIGN PACKAGES, CUSTOM EXTERIOR SIGN, NON-ILLUMINATED, CUSTOM / 48" X 72" (24 SQ. FT.) 4X6 REUNION PARKING WAYFINDING SIGN WITH ALUMINUM POSTS AND FINIALS	\$3,093.10	1	\$3,093.10
2	LABOR / INSTALLATION, INSTALL, ORLANDO, LOCAL 30-45 ESTIMATED INSTALLATION WITH CONCRETE	\$485.00	1	\$485.00

PRE-TAX TOTAL \$3,578.10

EST TAX (.075) \$0.00

TOTAL \$3,578.10

Terms & Conditions

- All agreements are contingent upon delays and material cost increases beyond our control. Manufacturing cost increases incurred after quotation and prior to a work order being submitted to production will be passed through to the customer. In this scenario, the project will be requested for customer approval.
- Pricing in this proposal is subject to acceptance within 14 days and is void thereafter.
- Depending upon the agreed credit terms, a deposit may be required before work is to commence.
- If a deposit is to be paid by credit card, you authorize OnSight Industries, LLC to charge 50% of the total project cost upfront and the balance of the project upon completion.
- Any labor and installation pricing is approximate and subject to change based upon actual time incurred.
- Delivery/installation postponement will result in the client being progress billed for completed product. At this time, title for the product will transfer to the client. Client agrees to pay progress bill invoice upon receipt. Product will be warehoused until the client is ready for installation, at which time installation labor will be invoiced upon completion.
- Sales tax is estimated and subject to change based upon the actual rate at time of invoicing.
- Unless otherwise noted, client assumes all responsibility for permitting and utility locator services as necessary.
- Customer is responsible for variations from customer supplied architectural drawings & hardscapes.
- Signature on this proposal constitutes approval from the client on supplied artwork/graphics.
- Any credit balance(s) resulting from overpayment that remains on a credit account over 30 days will be applied to the oldest invoice(s) or to upcoming active order(s) and reflected on the following month's statement.
- Invoices are due upon receipt. Any unpaid invoices are subject to late fees equal to 1.5% of the balance due per month (18% per year), collection fees and/or court costs.

ONSIGHT INDUSTRIES, LLC.

DARREN UNER

NAME

4/26/2022

DATE

Proposal Acceptance

THE ABOVE PRICES, SPECIFICATIONS AND CONDITIONS ARE HEREBY ACCEPTED. ONSIGHT INDUSTRIES, LLC IS AUTHORIZED TO PROCEED WITH THE PROJECT AS STATED.
PAYMENT WILL BE MADE AS OUTLINED ABOVE.



SIGNATURE

NAME

DATE

900 CENTRAL PARK DR., SANFORD, FL 32771-6634

P: 407.830.8861 • F: 407.830.5569



S/S WAYFINDING SIGN

Qty 1

48" X 72"

Digital Print (Oracal)

3mm Dibond, Gloss Lam

CUSTOM POSTS

(2) 11' X 6" X 6" Square Aluminum Posts
with (2) 2" X 2" X 48" Aluminum Tubing
Stringers Welded to the Inside of
the 6" X 6" Posts,

(2) 8" X 8" X 20" Aluminum Boots
with .125 Aluminum Caps
and Federation Finials Painted White

PANTONE
363 C

PANTONE
7499 C

PROPOSAL 317015

REUNION EAST CDD



Submitted to

CONTACT ALAN SHEERER
ADDRESS 1408 HAMLIN AVE. UNIT E
ST. CLOUD FL 34771

PHONE
EMAIL ascheerer@gmscfl.com FAX

ESTIMATE # 001-22-317015
DATE 4/25/2022
WRITTEN BY DARREN UNER
REFERENCE

Project Detail - Page 1

LOCATION REUNION MASTER DISTANCE 48 MILES COORDINATES
PROJECT NAME PARKING DIRECTIONAL SIGN

Items

		PRICE EACH	QTY	TOTAL
1	SIGN PACKAGES, CUSTOM EXTERIOR SIGN, NON-ILLUMINATED, CUSTOM / 48" X 72" (24 SQ. FT.) OPTION 2: S/S REFLECTIVE WAYFINDING SIGN W/CUSTOM POSTS, ALUMINUM BOOTS & FEDERATION FINIALS PAINTED WHITE.	\$3,279.00	1	\$3,279.00
2	LABOR / INSTALLATION, INSTALL, ORLANDO, LOCAL 30-45 ESTIMATED INSTALLATION WITH CONCRETE	\$485.00	1	\$485.00

PRE-TAX TOTAL \$3,764.00
EST TAX (.075) \$0.00

TOTAL \$3,764.00

Terms & Conditions

- All agreements are contingent upon delays and material cost increases beyond our control. Manufacturing cost increases incurred after quotation and prior to a work order being submitted to production will be passed through to the customer. In this scenario, the project will be requested for customer approval.
- Pricing in this proposal is subject to acceptance within 14 days and is void thereafter.
- Depending upon the agreed credit terms, a deposit may be required before work is to commence.
- If a deposit is to be paid by credit card, you authorize OnSight Industries, LLC to charge 50% of the total project cost upfront and the balance of the project upon completion.
- Any labor and installation pricing is approximate and subject to change based upon actual time incurred.
- Delivery/installation postponement will result in the client being progress billed for completed product. At this time, title for the product will transfer to the client. Client agrees to pay progress bill invoice upon receipt. Product will be warehoused until the client is ready for installation, at which time installation labor will be invoiced upon completion.
- Sales tax is estimated and subject to change based upon the actual rate at time of invoicing.
- Unless otherwise noted, client assumes all responsibility for permitting and utility locator services as necessary.
- Customer is responsible for variations from customer supplied architectural drawings & hardscapes.
- Signature on this proposal constitutes approval from the client on supplied artwork/graphics.
- Any credit balance(s) resulting from overpayment that remains on a credit account over 30 days will be applied to the oldest invoice(s) or to upcoming active order(s) and reflected on the following month's statement.
- Invoices are due upon receipt. Any unpaid invoices are subject to late fees equal to 1.5% of the balance due per month (18% per year), collection fees and/or court costs.

ONSIGHT INDUSTRIES, LLC.

DARREN UNER

NAME

5/5/2022

DATE

Proposal Acceptance

THE ABOVE PRICES, SPECIFICATIONS AND CONDITIONS ARE HEREBY ACCEPTED. ONSIGHT INDUSTRIES, LLC IS AUTHORIZED TO PROCEED WITH THE PROJECT AS STATED.
PAYMENT WILL BE MADE AS OUTLINED ABOVE.



SIGNATURE

NAME

DATE

900 CENTRAL PARK DR., SANFORD, FL 32771-6634
P: 407.830.8861 • F: 407.830.5569



**1/2" REFLECTIVE
WAYFINDING SIGN**

Qty 1

48" X 72"

Digital Print to Engineer Grade
Reflective Vinyl on 3mm Dibond

CUSTOM POSTS

(2) 1" X 6" X 6" Square Aluminum Posts
with (2) 2" X 2" X 48" Aluminum Tubing
Stringers Welded to the inside of
the 6" X 6" Posts.

(2) 8" X 8" X 20" Aluminum Boots
with 125 Aluminum Caps
and Federation Finials Painted White

PANTONE
363 C

PANTONE
7499 C

SECTION X

2022 SPECIAL DISTRICTS QUALIFYING PROCEDURE

Qualifying Period – Noon, June 13, 2022 to Noon, June 17, 2022

(Dates are subject to change)

Special District Candidates who WILL NOT incur election expenses or contributions will do the following:

1. Present the items listed below during the qualifying period
 - Form 1 – Statement of Financial Interest
 - Form DS-DE 302NP Candidate Oath – Nonpartisan Office
 - Qualifying fee of \$25.00 or
 - 25 valid petitions.

Special District Candidates who WILL incur election expenses or contributions must do the following:

1. File DS-DE9 Appointment of Campaign Treasurer/Designation of Campaign Depository (open campaign account). This must be completed **prior** to accepting campaign contributions and making campaign expenditures, (section 99.061(3), F.S.).
2. Read Chapter 106 of the Florida Statutes, and submit a DS-DE84 Statement of Candidate.
3. File required campaign treasurer's reports
4. Present qualifying documents during the qualifying period.
 - Form 1 – Statement of Financial Interest
 - Form DS-DE 302NP Candidate Oath – Nonpartisan Office
 - Qualifying fee of \$25.00 or
 - 25 valid petitions

Candidates Paying the Qualifying Fee:

All special district candidates, except a person certified to qualify by the petition method or seeking to qualify as a write-in candidate, must pay the qualifying fee of \$25.00.

The qualifying fee for a special district candidate is not required to be drawn upon the candidate's campaign account.

Candidates Qualifying by Petition Method:

Special district candidates need to 25 valid signatures of qualified electors within the district. There is a fee of 10 cents per petition to be paid to the Supervisor of Elections for the cost of verifying the signature. The fee must be paid at the time the petitions are submitted.

The deadline for submitting candidate petitions is **noon, May 16, 2022.**

Special district candidates are not required to file Form DS-DE 9 prior to collecting signatures.

See Section 99.061(3), Florida Statutes.

SECTION XI

SECTION C

SECTION 1

Reunion East Action Items

Meeting Assigned	Action Item	Assigned To	Status	Comments
3/14/11	Irrigation Turnover	Kingwood/ Carpenter	In Process	Kingwood to provide information regarding water service charges to District Counsel February 2022.
2/13/20	Access to Reunion Village/Davenport Creek Bridge	Boyd/Scheerer	In Process	BOS approved design plan 03.10.2022. Construction/bid documents needed.
7/13/21	Functional Fitness Center at Seven Eagles	Adams/Scheerer	In Process	Final shipment expected 05.06.2022. Other transition still items in process: signage updates. Shoulder Press Purchase Order placed 04.22.2022..
9/10/20	Secure Pool Access Gates	Scheerer	In Process	Carriage Pointe fabricated and installation completed and successful. Four other pool gates are pending.
1/14/21	Discontinue Maintenance on South Side of CR 532 RECDD	Trucco/Scheerer	In Process	Proposal to remove landscape beds approved 03.10.2022. uninstallation in process as of 05.05.2022.
9/9/21	Security Improvements at Carriage Point	Scheerer/Vargas	In Process	Access Control proposal approved 03.10.2022.
1/13/22	Stormwater Needs Analysis Report	Boyd	In Process	Draft scheduled for presentation to BOS in May. Report due June.
2/10/22	Security Cameras at Reunion Village Gate	Vargas	Completed	Proposal approved at BOS meeting 02.10.2022. Installed 04.25.2022.
4/14/22	Pool Resurfacing	Scheerer	In Process	Spies proposals for Heritage Crossings A & B Pools approved 04.14.2022. Schedule 06.13.202. Notification pending.
4/14/22	Golf Ball Screen	Scheerer	In Process	Proposal for screen at Heritage and Seven Eagles Pools

Reunion West Action Items

Meeting Assigned	Action Item	Assigned To	Status	Comments
------------------	-------------	-------------	--------	----------

11/12/20	Development of Recreational Parcels on Grand Traverse Parkway & Valhalla Terr.	Boyd/Scheerer	In Process	Design/installation Equipment tentative delivery May 2022. Permit pending, Sidewalks, concrete work, landscape design/installation, and fencing are being addressed by Operations Manager. Signage and Amenity Policy document will be considered at a future meeting.
2/11/21	Parking Rules for Encore at RWCD	Adams/Scheerer	In Process	RWPOA enforcement agreement pending execution as of 05.05.2022. Towing agreement executed by vendor. Signage fully installed.
2/11/21	Monitor Elevation Development Nearby Reunion	Adams	In Process	https://permits.osceola.org/CitizenAccess/Default.aspx Goodman Road and Bella Citta Boulevard Parcel Numbers: 282527000000600000 51.02 acres 332527000000500000 52.55 acres 3325273160000A0090 19.04 acres
1/13/22	Monitor Industrial/Commercial Development Nearby Reunion	Adams	In Process	https://permits.osceola.org/CitizenAccess/Default.aspx Sinclair Road Parcel Number: 22-25-27-3160-000C-0010
3/11/21	Sinclair Gate MOT	Boyd/Scheerer	In Process	Bring proposal for traffic delineator posts and tubes to 04.14.2022 meeting.
5/13/21	Beautification of Sinclair Near Lift Station	Scheerer/Yellowstone	Completed	BOS approved installation of Ribbon Palms 10.14.2021.
9/9/21	Monitor TECO Gas Line Installation	Scheerer	Completed	
12/9/21	Monitor Sinclair Road Expansion Project	Adams	In Process	www.Osceola.org/Go/Sinclair_Road
	Monitor Old Lake Wilson Road Improvement Project	Adams	On Hold	www.improveoldlakewilsonroad.com . Intersection improvements at Pendant Court to be considered in tandem with road improvements.
1/13/22	Stormwater Needs Analysis Report	Boyd	In Process	Draft scheduled for presentation to BOS in May. Report due June.
3/10/22	Traffic Calming		In Process	Staff to provide information on speed humps/tables and radar display signs

SECTION 2

Reunion West

Community Development District

Summary of Check Register

April 1, 2022 to April 30, 2022

Fund	Date	Check No.'s		Amount
General Fund	4/6/22	1891	\$	9,281.00
	4/8/22	1892	\$	7,512.06
	4/13/22	1893-1898	\$	19,218.50
	4/19/22	1899-1904	\$	134,648.40
	4/26/22	1905-1906	\$	7,461.31
			\$	178,121.27
Replacement & Maintenance Fund	4/26/22	35	\$	50,540.00
			\$	50,540.00
Payroll	<u>April 2022</u>			
	Graham Staley	50560	\$	184.70
	Mark Greenstein	50561	\$	184.70
	Sharon Harley	50562	\$	184.70
			\$	554.10
			\$	229,215.37

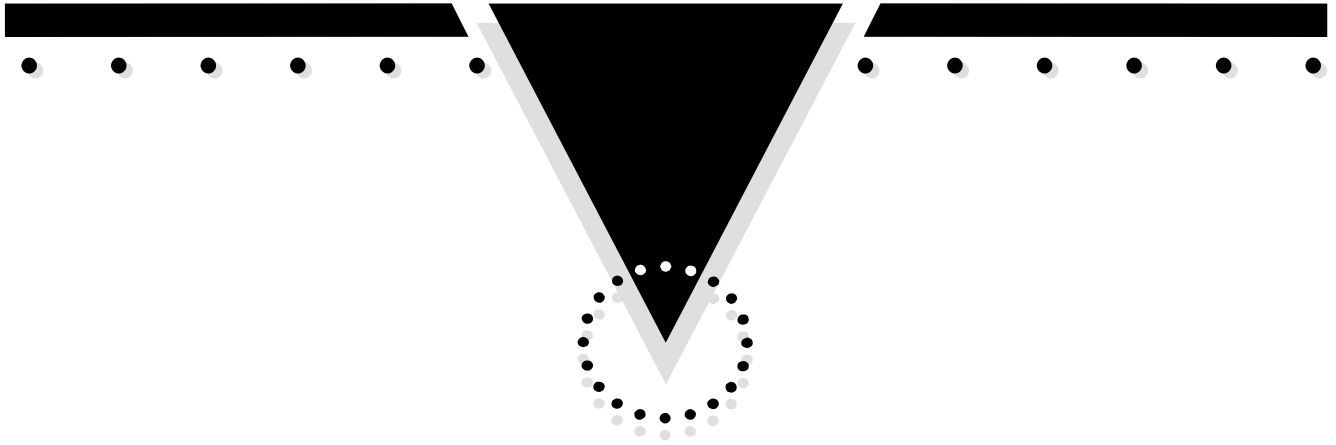
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
4/19/22	00031	4/19/22 04192022	202204 300-20700-10500		*	22,744.77	
		FY22 DEBT SERV SER2016		REUNION WEST C/O USBANK			22,744.77 001902
4/19/22	00031	4/19/22 04192022	202204 300-20700-10600		*	21,285.67	
		FY22 DEBT SERV SER2017		REUNION WEST C/O USBANK			21,285.67 001903
4/19/22	00031	4/19/22 04192022	202204 300-20700-10700		*	18,537.53	
		FY22 DEBT SERV SER2019		REUNION WEST C/O USBANK			18,537.53 001904
4/26/22	00011	4/19/22 7-728-87	202204 310-51300-42000		*	61.31	
		DELIVERY 04/08/22		FEDEX			61.31 001905
4/26/22	00012	4/04/22 22352	202203 310-51300-32200		*	7,400.00	
		FY21 AUDIT-FINAL PAYMENT		GRAU & ASSOCIATES			7,400.00 001906
TOTAL FOR BANK A						178,121.27	
TOTAL FOR REGISTER						178,121.27	

REUW REUNION WEST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/26/22	00007	4/21/22 33744	202204 300-13100-10100		*	26,786.20	
			266 NO PARK SIGN W/ ARROW				
		4/21/22 33744	202204 320-53800-53200		*	23,753.80	
			266 NO PARK SIGN W/ ARROW				
FAUSNIGHT STRIPE & LINE INC							50,540.00 000035

TOTAL FOR BANK C						50,540.00	
TOTAL FOR REGISTER						50,540.00	

SECTION 3



Reunion West

Community Development District

Unaudited Financial Reporting

March 31, 2022



Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund Income Statement</u>
3	<u>Replacement & Maintenance Income Statement</u>
4	<u>Debt Service Series 2004-1 Income Statement</u>
5	<u>Debt Service Series 2015 Income Statement</u>
6	<u>Debt Service Series 2016 Income Statement</u>
7	<u>Debt Service Series 2017 Income Statement</u>
8	<u>Debt Service Series 2019 Income Statement</u>
9	<u>Debt Service Series 2022 Income Statement</u>
10	<u>Capital Projects Series 2015 Income Statement</u>
11	<u>Capital Projects Series 2016 Income Statement</u>
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13-14	<u>Month to Month</u>
15	<u>Long Term Debt</u>
16	<u>FY22 Assessment Receipt Schedule</u>

Reunion West
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
March 31, 2022

	General	Replacement & Maintenance	Debt Service	Capital Projects	(Memorandum Only) 2022
ASSETS:					
CASH	\$1,651,566	\$141,176	---	---	\$1,792,743
CUSTODY ACCOUNT	\$2,872	---	---	---	\$2,872
STATE BOARD OF ADMINISTRATION	---	\$755,974	---	---	\$755,974
DUE FROM REUNION EAST	\$62,172	---	---	---	\$62,172
DUE FROM R&M FUND	\$1,611	---	---	---	\$1,611
INVESTMENTS					
SERIES 2004-1					
Revenue	---	---	\$99,389	---	\$99,389
Construction	---	---	\$72	---	\$72
SERIES 2015					
Reserve	---	---	\$163,443	---	\$163,443
Revenue	---	---	\$381,565	---	\$381,565
SERIES 2016					
Reserve	---	---	\$275,227	---	\$275,227
Revenue	---	---	\$556,346	---	\$556,346
Prepayment	---	---	\$23	---	\$23
SERIES 2017					
Reserve	---	---	\$254,649	---	\$254,649
Revenue	---	---	\$511,340	---	\$511,340
Prepayment	---	---	\$2,480	---	\$2,480
SERIES 2019					
Reserve	---	---	\$326,495	---	\$326,495
Revenue	---	---	\$411,473	---	\$411,473
Construction	---	---	---	\$85,814	\$85,814
SERIES 2022					
Reserve	---	---	\$259,938	---	\$259,938
Revenue	---	---	\$61,154	---	\$61,154
Cost of Issuance	---	---	\$3,706	---	\$3,706
TOTAL ASSETS	\$1,718,222	\$897,151	\$3,307,300	\$85,814	\$6,008,487
LIABILITIES:					
ACCOUNTS PAYABLE	\$22,560	---	---	---	\$22,560
DUE TO GENERAL FUND	---	\$1,611	---	---	\$1,611
DUE TO REUNION EAST	\$223,332	\$36,521	---	---	\$259,853
FUND EQUITY:					
FUND BALANCES:					
ASSIGNED	---	\$859,019	---	---	\$859,019
UNASSIGNED	\$1,472,330	---	---	---	\$1,472,330
RESTRICTED FOR DEBT 2004-1	---	---	\$99,461	---	\$99,461
RESTRICTED FOR DEBT 2015	---	---	\$545,008	---	\$545,008
RESTRICTED FOR DEBT 2016	---	---	\$831,597	---	\$831,597
RESTRICTED FOR DEBT 2017	---	---	\$768,469	---	\$768,469
RESTRICTED FOR DEBT 2019	---	---	\$737,968	---	\$737,968
RESTRICTED FOR DEBT 2022	---	---	\$324,797	---	\$324,797
RESTRICTED FOR CAP. PROJ. 2015	---	---	---	\$0	\$0
RESTRICTED FOR CAP. PROJ. 2016	---	---	---	\$0	\$0
RESTRICTED FOR CAP. PROJ. 2019	---	---	---	\$85,814	\$85,814
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$1,718,222	\$897,151	\$3,307,300	\$85,814	\$6,008,487

Reunion West
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
<u>REVENUES:</u>				
Special Assessments - Tax Collector	\$1,764,307	\$1,570,377	\$1,570,377	\$0
Interest	\$0	\$0	\$0	\$0
Rental Income	\$0	\$0	\$7,168	\$7,168
TOTAL REVENUES	\$1,764,307	\$1,570,377	\$1,577,545	\$7,168
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisor Fees	\$12,000	\$6,000	\$4,400	\$1,600
FICA	\$918	\$459	\$337	\$122
Engineering	\$8,000	\$4,000	\$2,706	\$1,294
Attorney	\$20,000	\$10,000	\$6,320	\$3,680
Trustee Fee	\$21,000	\$0	\$0	\$0
Dissemination	\$10,000	\$5,000	\$5,000	\$0
Arbitrage	\$2,400	\$0	\$0	\$0
Collection Agent	\$7,500	\$7,500	\$7,500	\$0
Property Appraiser Fee	\$500	\$500	\$669	(\$169)
Annual Audit	\$7,300	\$7,300	\$7,400	(\$100)
Management Fees	\$44,274	\$22,137	\$22,137	\$0
Information Technology	\$1,400	\$700	\$700	(\$0)
Website Maintenance	\$800	\$400	\$400	(\$0)
Telephone	\$300	\$150	\$0	\$150
Postage	\$1,500	\$750	\$772	(\$22)
Printing & Binding	\$1,600	\$800	\$633	\$167
Insurance	\$10,150	\$10,150	\$9,513	\$637
Legal Advertising	\$5,000	\$2,500	\$697	\$1,803
Other Current Charges	\$350	\$175	\$283	(\$108)
Office Supplies	\$300	\$150	\$62	\$88
Travel Per Diem	\$600	\$300	\$0	\$300
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$156,067	\$79,146	\$69,704	\$9,442
<u>MAINTENANCE-SHARED EXPENSES:</u>				
Field Management	\$33,625	\$16,813	\$16,812	\$0
Management Services Agreement	\$19,195	\$9,598	\$11,456	(\$1,859)
Facility Lease Agreement	\$3,218	\$1,609	\$3,201	(\$1,592)
Telephone	\$6,143	\$3,072	\$3,278	(\$207)
Electric	\$318,465	\$159,233	\$125,256	\$33,977
Water & Sewer	\$37,800	\$18,900	\$13,712	\$5,188
Gas	\$36,383	\$18,192	\$18,418	(\$227)
Pool and Fountain Maintenance	\$106,313	\$53,157	\$52,968	\$189
Environmental	\$10,798	\$5,399	\$2,869	\$2,530
Property Insurance	\$25,988	\$25,988	\$28,991	(\$3,003)
Irrigation Repairs	\$7,678	\$3,839	\$1,297	\$2,542
Landscape Contract	\$451,184	\$225,592	\$234,186	(\$8,594)
Landscape Contingency	\$23,625	\$11,812	\$1,159	\$10,653
Gate and Gatehouse Expenses	\$15,120	\$7,560	\$10,618	(\$3,058)
Roadways/Sidewalks	\$23,625	\$11,813	\$4,970	\$6,842
Lighting	\$4,725	\$2,362	\$0	\$2,362
Building Repairs & Maintenance	\$11,813	\$5,907	\$11	\$5,896
Pressure Washing	\$16,538	\$8,269	\$14,829	(\$6,560)
Repairs & Maintenance	\$9,450	\$4,725	\$4,627	\$98
Signage	\$11,813	\$5,906	\$284	\$5,622
Security	\$66,150	\$33,075	\$32,900	\$175
Parking Violation Tags	\$236	\$118	\$0	\$118
<u>SEVEN EAGLES:</u>				
Electric	\$13,041	\$6,521	\$4,991	\$1,529
Water & Sewer	\$6,163	\$3,082	\$1,893	\$1,189
Gas	\$7,655	\$3,828	\$4,626	(\$798)
Telephone/Emergency Pool Phone	\$165	\$83	\$0	\$83
Contract Cleaning	\$24,290	\$12,145	\$14,437	(\$2,292)
Landscape Contract	\$8,505	\$0	\$4,904	(\$4,904)
Landscape Contingency	\$2,363	\$1,181	\$0	\$1,181
Pool Maintenance	\$16,443	\$8,222	\$13,540	(\$5,318)
Lighting	\$709	\$354	\$0	\$354
Fitness Center Repairs & Maintenance	\$709	\$355	\$235	\$120
Operating Supplies	\$5,906	\$2,953	\$0	\$2,953
Pest Control	\$198	\$99	\$0	\$99
Repairs & Maintenance	\$2,835	\$1,417	\$517	\$900
<u>MAINTENANCE-DIRECT EXPENSES:</u>				
Irrigation System Operations	\$20,000	\$10,000	\$0	\$10,000
Contingency	\$0	\$0	\$0	\$0
Transfer Out - R&M Fund	\$259,377	\$100,000	\$100,000	\$0
TOTAL MAINTENANCE	\$1,608,240	\$783,173	\$726,987	\$56,186
TOTAL EXPENDITURES	\$1,764,307	\$862,319	\$796,691	\$65,628
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$780,854	\$0
FUND BALANCE - Beginning	\$0	\$0	\$691,476	\$0
FUND BALANCE - Ending	\$0	\$0	\$1,472,330	\$0

Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Replacement & Maintenance Fund

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

REVENUES:

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
Transfer In	\$259,377	\$100,000	\$100,000	\$0
Interest	\$750	\$375	\$589	\$214

TOTAL REVENUES

	\$260,127	\$100,375	\$100,589	\$214
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EXPENDITURES:

Contingency	\$100	\$50	\$224	(\$174)
Building Improvements	\$114,109	\$57,055	\$0	\$57,055
Fountain Improvements	\$4,725	\$2,362	\$0	\$2,362
Gate/Gatehouse Improvements	\$46,305	\$23,152	\$9,044	\$14,108
Landscape Improvements	\$23,625	\$11,812	\$0	\$11,812
Irrigation Improvemnts	\$11,813	\$5,906	\$0	\$5,906
Lighting Improvements	\$2,363	\$1,181	\$0	\$1,181
Monument Improvements	\$4,725	\$2,362	\$0	\$2,362
Pool Furniture	\$11,813	\$5,906	\$6,078	(\$172)
Pool Repair & Replacements	\$24,570	\$12,285	\$3,385	\$8,900
Roadways/Sidewalks Improvements	\$23,625	\$11,813	\$4,620	\$7,192
Signage	\$30,713	\$15,357	\$6,486	\$8,871
Capital Outlay	\$118,125	\$59,063	\$29,283	\$29,780

SEVEN EAGLES:

Building Improvements	\$0	\$0	\$0	\$0
Gate/Gatehouse Improvements	\$2,363	\$1,182	\$0	\$1,182
Landscape Improvements	\$2,363	\$1,182	\$0	\$1,182
Pool Furniture	\$7,088	\$3,544	\$0	\$3,544
Pool Repair & Replacements	\$0	\$0	\$5,444	(\$5,444)
Capital Outlay	\$0	\$0	\$9,431	(\$9,431)

TOTAL EXPENDITURES

	\$428,422	\$214,211	\$73,995	\$140,216
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EXCESS REVENUES (EXPENDITURES)

	(\$168,295)	\$26,594		
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FUND BALANCE - Beginning

	\$861,572	\$832,425		
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FUND BALANCE - Ending

	\$693,278	\$859,019		
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Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Debt Service Fund

Series 2004-1

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
<u>REVENUES:</u>				
Special Assessments - Tax Collector	\$1,336,719	\$1,190,508	\$1,190,508	\$0
Interest	\$100	\$50	\$78	\$28
TOTAL REVENUES	\$1,336,819	\$1,190,558	\$1,190,585	\$28
<u>EXPENDITURES:</u>				
Interest Expense 11/01	\$405,938	\$405,938	\$405,938	\$0
Principal Expense 05/01	\$540,000	\$0	\$0	\$0
Interest Expense 05/01	\$405,938	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,351,875	\$405,938	\$405,938	\$0
Transfer In/(Out)	\$0	\$0	(\$61,081)	(\$61,081)
Transfer Out - Escrow	\$0	\$0	(\$1,985,670)	(\$1,985,670)
TOTAL OTHER	\$0	\$0	(\$2,046,751)	(\$2,046,751)
EXCESS REVENUES (EXPENDITURES)	(\$15,056)		(\$1,262,103)	
FUND BALANCE - Beginning	\$682,704		\$1,361,564	
FUND BALANCE - Ending	\$667,648		\$99,461	

Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Debt Service Fund

Series 2015

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
<u>REVENUES:</u>				
Special Assessments Tax Collector	\$326,875	\$291,334	\$291,334	\$0
Interest	\$0	\$0	\$13	\$13
TOTAL REVENUES	\$326,875	\$291,334	\$291,347	\$13
<u>EXPENDITURES:</u>				
Interest Expense 11/01	\$83,163	\$83,163	\$83,163	\$0
Principal Expense 05/01	\$160,000	\$0	\$0	\$0
Interest Expense 05/01	\$83,163	\$0	\$0	\$0
TOTAL EXPENDITURES	\$326,325	\$83,163	\$83,163	\$0
EXCESS REVENUES (EXPENDITURES)	\$550		\$208,185	
FUND BALANCE - Beginning	\$170,957		\$336,823	
FUND BALANCE - Ending	\$171,507		\$545,008	

Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Debt Service Fund

Series 2016

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
<u>REVENUES:</u>				
Special Assessments - Tax Collector	\$538,024	\$479,525	\$479,525	\$0
Interest	\$0	\$0	\$22	\$22
TOTAL REVENUES	\$538,024	\$479,525	\$479,547	\$22
<u>EXPENDITURES:</u>				
Interest Expense 11/01	\$188,516	\$188,516	\$188,516	\$0
Principal Expense 11/01	\$160,000	\$160,000	\$160,000	\$0
Interest Expense 05/01	\$185,016	\$0	\$0	\$0
TOTAL EXPENDITURES	\$533,531	\$348,516	\$348,516	\$0
EXCESS REVENUES (EXPENDITURES)	\$4,493		\$131,031	
FUND BALANCE - Beginning	\$421,379		\$700,565	
FUND BALANCE - Ending	\$425,872		\$831,597	

Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Debt Service Fund

Series 2017

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
<u>REVENUES:</u>				
Special Assessments - Tax Collector	\$503,509	\$448,763	\$448,763	\$0
Interest	\$200	\$100	\$20	(\$80)
TOTAL REVENUES	\$503,709	\$448,863	\$448,783	(\$80)
<u>EXPENDITURES:</u>				
Interest Expense 11/01	\$176,388	\$176,388	\$176,388	\$0
Principal Expense 11/01	\$145,000	\$145,000	\$145,000	\$0
Interest Expense 05/01	\$173,850	\$0	\$0	\$0
TOTAL EXPENDITURES	\$495,238	\$321,388	\$321,388	\$0
EXCESS REVENUES (EXPENDITURES)	\$8,472		\$127,396	
FUND BALANCE - Beginning	\$382,105		\$641,074	
FUND BALANCE - Ending	\$390,577		\$768,469	

Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Debt Service Fund

Series 2019

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

REVENUES:

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
Special Assessments - Tax Collector	\$438,505	\$390,824	\$390,824	\$0
Interest	\$0	\$0	\$19	\$19

TOTAL REVENUES	\$438,505	\$390,824	\$390,843	\$19
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EXPENDITURES:

Interest Expense 11/01	\$155,494	\$155,494	\$155,494	\$0
Principal Expense 05/01	\$125,000	\$0	\$0	\$0
Interest Expense 05/01	\$155,494	\$0	\$0	\$0

TOTAL EXPENDITURES	\$435,988	\$155,494	\$155,494	\$0
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Transfer In/(Out)	\$0	\$0	(\$10)	\$10
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TOTAL OTHER	\$0	\$0	(\$10)	\$10
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EXCESS REVENUES (EXPENDITURES)	\$2,518		\$235,339	
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FUND BALANCE - Beginning	\$172,892		\$502,628	
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FUND BALANCE - Ending	\$175,410		\$737,968	
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Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Debt Service Fund

Series 2022

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
<u>REVENUES:</u>				
Bond Proceeds	\$0	\$0	\$11,840,000	\$11,840,000
Premium	\$0	\$0	\$184,559	\$184,559
Interest	\$0	\$0	\$1	\$1
TOTAL REVENUES	\$0	\$0	\$12,024,560	\$12,024,560
<u>EXPENDITURES:</u>				
Other Debt Service Costs	\$0	\$0	\$352,025	(\$352,025)
TOTAL EXPENDITURES	\$0	\$0	\$352,025	(\$352,025)
Transfer In/(Out)	\$0	\$0	(\$11,347,738)	\$11,347,738
TOTAL OTHER	\$0	\$0	(\$11,347,738)	\$11,347,738
EXCESS REVENUES (EXPENDITURES)	\$0		\$324,797	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$324,797	

Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Capital Projects Fund

Series 2015

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
<u>REVENUES:</u>				
Interest	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
Transfer In/(Out)	\$0	\$0	(\$5)	(\$5)
TOTAL OTHER	\$0	\$0	(\$5)	(\$5)
EXCESS REVENUES (EXPENDITURES)	\$0		(\$5)	
FUND BALANCE - Beginning	\$0		\$5	
FUND BALANCE - Ending	\$0		\$0	

Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Capital Projects Fund

Series 2016

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
<u>REVENUES:</u>				
Interest	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
Capital Outlay - Construction	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
Transfer In/(Out)	\$0	\$0	(\$67)	(\$67)
TOTAL OTHER	\$0	\$0	(\$67)	(\$67)
EXCESS REVENUES (EXPENDITURES)	\$0		(\$67)	
FUND BALANCE - Beginning	\$0		\$67	
FUND BALANCE - Ending	\$0		\$0	

Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Capital Projects Fund

Series 2019

Statement of Revenues & Expenditures

For The Period Ending March 31, 2022

	ADOPTED BUDGET	PRORATED THRU 3/31/22	ACTUAL THRU 3/31/22	VARIANCE
<u>REVENUES:</u>				
Interest	\$0	\$0	\$3	\$3
TOTAL REVENUES	\$0	\$0	\$3	\$3
<u>EXPENDITURES:</u>				
Capital Outlay - Construction	\$0	\$0	\$3,500	(\$3,500)
TOTAL EXPENDITURES	\$0	\$0	\$3,500	(\$3,500)
Transfer In/(Out)	\$0	\$0	\$10	\$10
TOTAL OTHER	\$0	\$0	\$10	\$10
EXCESS REVENUES (EXPENDITURES)	\$0		(\$3,487)	
FUND BALANCE - Beginning	\$0		\$89,301	
FUND BALANCE - Ending	\$0		\$85,814	

Reunion West CDD

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Total
Revenues													
Special Assessments - Tax Collector	\$0	\$261,780	\$1,096,863	\$80,643	\$77,858	\$53,233	\$0	\$0	\$0	\$0	\$0	\$0	\$1,570,377
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rental Income	\$0	\$0	\$0	\$0	\$0	\$7,168	\$0	\$0	\$0	\$0	\$0	\$0	\$7,168
Total Revenues	\$0	\$261,780	\$1,096,863	\$80,643	\$77,858	\$60,401	\$0	\$0	\$0	\$0	\$0	\$0	\$1,577,545
Expenses													
Supervisor Fees	\$800	\$800	\$600	\$600	\$800	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$4,400
FICA	\$61	\$61	\$46	\$46	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$337
Engineering	\$1,102	\$375	\$0	\$375	\$375	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$2,706
Attorney	\$1,627	\$962	\$857	\$324	\$632	\$1,917	\$0	\$0	\$0	\$0	\$0	\$0	\$6,320
Trustee Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$833	\$833	\$833	\$833	\$833	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
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	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$669
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$7,400	\$0	\$0	\$0	\$0	\$0	\$0	\$7,400
Management Fees	\$3,690	\$3,690	\$3,690	\$3,690	\$3,690	\$3,690	\$0	\$0	\$0	\$0	\$0	\$0	\$22,137
Information Technology	\$117	\$117	\$117	\$117	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$700
Website Maintenance	\$67	\$67	\$67	\$67	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$400
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$39	\$9	\$6	\$30	\$13	\$676	\$0	\$0	\$0	\$0	\$0	\$0	\$772
Printing & Binding	\$159	\$144	\$116	\$56	\$4	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$633
Insurance	\$9,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,513
Legal Advertising	\$0	\$193	\$0	\$264	\$0	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$697
Other Current Charges	\$131	\$84	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
Office Supplies	\$15	\$15	\$15	\$15	\$1	\$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
Total Administrative	\$25,829	\$7,350	\$6,413	\$6,417	\$6,592	\$17,102	\$0	\$0	\$0	\$0	\$0	\$0	\$69,704

Reunion West CDD

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Maintenance-Shared Expenses:													
Field Management	\$2,802	\$2,802	\$2,802	\$2,802	\$2,802	\$2,802	\$0	\$0	\$0	\$0	\$0	\$0	\$16,812
Management Services Agreement	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$0	\$0	\$0	\$0	\$0	\$0	\$11,456
Facility Lease Agreement	\$1,600	\$1,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,201
Telephone	\$551	\$549	\$549	\$549	\$487	\$593	\$0	\$0	\$0	\$0	\$0	\$0	\$3,278
Electric	\$23,510	\$21,015	\$13,870	\$24,271	\$24,561	\$18,029	\$0	\$0	\$0	\$0	\$0	\$0	\$125,256
Water & Sewer	\$2,573	\$1,864	\$2,145	\$2,420	\$1,323	\$3,388	\$0	\$0	\$0	\$0	\$0	\$0	\$13,712
Gas	\$940	\$1,509	\$2,698	\$4,017	\$3,970	\$5,285	\$0	\$0	\$0	\$0	\$0	\$0	\$18,418
Pool and Fountain Maintenance	\$14,420	\$9,638	\$8,555	\$7,446	\$6,306	\$6,602	\$0	\$0	\$0	\$0	\$0	\$0	\$52,968
Environmental	\$703	\$214	\$214	\$395	\$947	\$395	\$0	\$0	\$0	\$0	\$0	\$0	\$2,869
Property Insurance	\$28,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,991
Irrigation Repairs	\$652	\$0	\$0	\$543	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,297
Landscape Contract	\$30,688	\$60,565	\$42,608	\$30,688	\$30,688	\$38,950	\$0	\$0	\$0	\$0	\$0	\$0	\$234,186
Landscape Contingency	\$0	\$0	\$0	\$0	\$1,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,159
Gate and Gatehouse Expenses	\$3,982	\$1,172	\$2,243	\$919	\$1,471	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$10,618
Roadways/Sidewalks	\$0	\$2,092	\$0	\$0	\$2,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,970
Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSA Building Repairs	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
Pressure Washing	\$0	\$5,485	\$5,537	\$3,149	\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,829
Repairs & Maintenance	\$451	\$2,209	\$0	\$470	\$0	\$1,497	\$0	\$0	\$0	\$0	\$0	\$0	\$4,627
Signage	\$0	\$0	\$0	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284
Security	\$5,483	\$5,483	\$5,483	\$5,483	\$5,483	\$5,483	\$0	\$0	\$0	\$0	\$0	\$0	\$32,900
Parking Violation Tags	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seven Eagles:													
Electric	\$1,235	\$152	\$213	\$886	\$1,653	\$853	\$0	\$0	\$0	\$0	\$0	\$0	\$4,991
Water & Sewer	\$298	\$343	\$287	\$357	\$316	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$1,893
Gas	\$261	\$237	\$369	\$1,253	\$1,082	\$1,424	\$0	\$0	\$0	\$0	\$0	\$0	\$4,626
Telephone/Emergency Pool Phone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contract Cleaning	\$2,459	\$2,395	\$2,395	\$2,459	\$2,268	\$2,459	\$0	\$0	\$0	\$0	\$0	\$0	\$14,437
Landscape Contract	\$472	\$1,820	\$1,002	\$472	\$472	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$4,904
Landscape Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pool Maintenance	\$1,785	\$2,276	\$2,122	\$1,640	\$2,223	\$3,495	\$0	\$0	\$0	\$0	\$0	\$0	\$13,540
Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fitness Center Repairs & Maintenance	\$0	\$118	\$0	\$0	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$125	\$0	\$0	\$362	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$517
Maintenance - Direct:													
Irrigation System Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out - R&M Fund	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
Total Maintenance	\$125,891	\$225,449	\$95,002	\$92,775	\$92,888	\$94,982	\$0	\$0	\$0	\$0	\$0	\$0	\$726,987
Total Expenses	\$151,721	\$232,798	\$101,415	\$99,192	\$99,480	\$112,084	\$0	\$0	\$0	\$0	\$0	\$0	\$796,691
Excess Revenues (Expenditures)	(\$151,721)	\$28,981	\$995,448	(\$18,549)	(\$21,622)	(\$51,683)	\$0	\$0	\$0	\$0	\$0	\$0	\$780,854

**Reunion West
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT**

SERIES 2015, SPECIAL ASSESSMENT REFUNDING AND IMPROVEMENT BONDS	
ASSESSMENT AREA TWO - PHASE ONE	
INTEREST RATES:	3.500%, 4.250%, 5.000%
MATURITY DATE:	5/1/2036
RESERVE FUND REQUIREMENT	\$163,438
RESERVE FUND BALANCE	\$163,443
BONDS OUTSTANDING - 9/30/20	\$3,585,000
LESS: PRINCIPAL PAYMENT 05/01/21	(\$155,000)
CURRENT BONDS OUTSTANDING	\$3,430,000

SERIES 2016, SPECIAL ASSESSMENT BONDS	
ASSESSMENT AREA THREE PROJECT	
INTEREST RATES:	3.625%, 4.375%, 5.000%
MATURITY DATE:	11/1/2046
RESERVE FUND REQUIREMENT	\$274,875
RESERVE FUND BALANCE	\$275,227
BONDS OUTSTANDING - 9/30/20	\$7,880,000
LESS: PRINCIPAL PAYMENT 11/1/20	(\$155,000)
LESS: PRINCIPAL PAYMENT 11/1/21	(\$160,000)
CURRENT BONDS OUTSTANDING	\$7,565,000

SERIES 2017, SPECIAL ASSESSMENT BONDS	
ASSESSMENT AREA FOUR PROJECT	
INTEREST RATES:	3.500%, 4.250%, 4.750%, 5.000%
MATURITY DATE:	11/1/2047
RESERVE FUND REQUIREMENT	\$254,625
RESERVE FUND BALANCE	\$254,649
BONDS OUTSTANDING - 9/30/20	\$7,575,000
LESS: PRINCIPAL PAYMENT 11/1/20	(\$145,000)
LESS: PRINCIPAL PAYMENT 11/1/21	(\$145,000)
CURRENT BONDS OUTSTANDING	\$7,285,000

SERIES 2019, SPECIAL ASSESSMENT BONDS	
ASSESSMENT AREA FIVE PROJECT	
INTEREST RATES:	3.750%, 4.000%, 4.500%, 4.625%
MATURITY DATE:	5/1/2050
RESERVE FUND REQUIREMENT	\$326,484
RESERVE FUND BALANCE	\$326,495
BONDS OUTSTANDING - 9/30/20	\$7,095,000
LESS: PRINCIPAL PAYMENT 05/01/21	(\$120,000)
CURRENT BONDS OUTSTANDING	\$6,975,000

SERIES 2022, SPECIAL ASSESSMENT REFUNDING BONDS	
INTEREST RATES:	3.000%
MATURITY DATE:	5/1/2031
RESERVE FUND BALANCE	\$259,938
BONDS OUTSTANDING - 02/15/22	\$11,840,000
CURRENT BONDS OUTSTANDING	\$11,840,000

**REUNION WEST
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2022

TAX COLLECTOR

							Gross Assessments	\$	5,217,660	\$	1,874,416	\$	1,421,000	\$	347,739	\$	572,366	\$	535,648	\$	466,492			
							Net Assessments	\$	4,904,601	\$	1,761,951	\$	1,335,740	\$	326,875	\$	538,024	\$	503,509	\$	438,502			

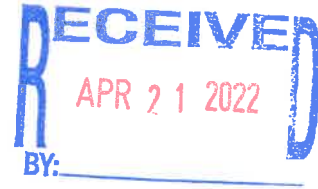
SECTION 4

*This item will be provided under
separate cover*

SECTION 5



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS



April 19, 2022

Ms. Monica Virgen
Recording Secretary
Reunion West Community Development District
219 E. Livingston St.
Orlando, FL 32801

RE: Reunion West Community Development District – Registered Voters

Dear Ms. Virgen:

Thank you for your letter of April 15, 2022, requesting confirmation of the number of registered voters within the Reunion West Community Development District as of April 15, 2022.

The number of registered voters within the Reunion West CDD is 529 as of April 15, 2022.

If I can be of further assistance, please contact me at 407.742.6000.

Respectfully yours,

A handwritten signature in blue ink that reads "Mary Jane Arrington".

Mary Jane Arrington
Supervisor of Elections



SECTION D

SECTION 2

DRAFT MAY 2022
Reunion East and West
Community Development Districts
Parking Enforcement Guidelines

Reunion East Community Development District Adopted Parking and Towing Rules December 19, 2019 and Amended and Restated November 11, 2021. Reunion West Community Development District (collectively with Reunion East Community Development District the “Districts”) Adopted Parking and Towing Rules August 13, 2020 and Amended and Restated April 8, 2021. The Parking Rules prohibit on-street parking on certain roads or portions of roads within the Districts. The Districts have the ability to place parking warnings on vehicles and to have vehicles towed at the owner’s expense. No Parking areas are marked with No Parking signs.

For all Districts’ roadways, vehicles should not park to block mailboxes/mailbox kiosks, nor park blocking driveways, nor park blocking sidewalks, nor park on most culs de sac. Districts’ Parking Rules allow for towing of disabled vehicles, illegal vehicles, or vehicles that are unsafely parked on the street.

The Districts’ Parking Rules apply to commercial vehicles. Vendors and contractors are allowed to temporarily park in No Parking zones for deliveries or when it is essential to the provision of services. Unless essential, commercial vehicles are not allowed to park in No Parking zones for extended periods of time. Security officers will use their discretion to determine what is temporary and essential based on the trade and the circumstances.

The Districts have entered in to an amended security agreement with Reunion Master Association. Reunion Master Association has been charged with enforcement of the parking regulations per the District’s Parking and Towing Rules. Reunion West Community Development District has also entered into an amended security agreement with Reunion West Property Owners Association (executed amendment pending April 22, 2022) to enforce Parking Rules. Thus, Reunion Master Association and Reunion West Property Owners Association should be familiar with the Amended and Restated Parking Rules and Parking Maps in their entirety. The Associations will provide a roving security patrol officer to enforce all parking restrictions. This is to include: communicating with owners/drivers of improperly parked vehicles, placing a warning on the offending vehicle and logging all vehicle information, to include make, model, color, location and tag number. The District is authorized to have vehicles towed, at the owner’s expense, that are in violation of the District’s parking restrictions.

Property Management companies operating in Reunion are encouraged to make tenants aware of the Districts’ Parking Rules. Ideally, a prominent notice should be placed in the rental property explaining the consequences of illegal parking in that improperly parked vehicles are subject to being towed.

These guidelines are provided to ensure certain procedures, including those implemented for safety purposes, are followed for enforcing parking restrictions at the Districts.

Reunion Security Operating Guidelines:

Security officers will patrol the Districts’ roads and Districts’ sidewalks within the community. During this patrol the security officer will identify vehicles in violation of the Districts’ Parking Rules such as parking in a No Parking zone or parking/blocking the sidewalk.

The security officer will then log all improperly parked vehicles with tag number, make, model, color and address of the vehicle.

Once this vehicle has been logged, the security officer will then issue a colored warning/citation and attempt to inform the driver/owner of the vehicle that they are in violation of the Districts' parking restrictions and the vehicle must be moved.

The owner must then comply by moving their vehicle from the prohibited area.

Within a reasonable period of time but no more than three hours, if the vehicle has not been moved, a different colored warning/citation may be issued indicating the vehicle is subject to being towed.

Once the security officer has issued the proper warnings, attempted to inform the driver/owner, and logged the appropriate vehicle information, the security officer can then call the towing agent for the District. Security will use its discretion in determining what is a reasonable period of time to further enforce Parking Rules with towing. Vehicles that are improperly parked in an unsafe manner are subject to being immediately towed. In cases when an owner of a vehicle cannot be reached, after issuing the proper warning, and logging the appropriate vehicle information, the security officer can then call the towing agent for the District. The security officer will then meet the towing company at the address of the illegally parked vehicle to ensure that the proper vehicle is being towed.

In all cases, the length of time from the first warning being issued to security officers contacting the towing company should be four hours or less.

Reunion Security will then send this information regarding the towed vehicle to the District Office via electronic mail to tadams@gmscfl.com

When needed, traffic and parking matters can be referred to Osceola County Sheriff's Office for appropriate law enforcement response.

Revised for Board of Supervisors review 05.12.2022

RULES OF THE REUNION WEST COMMUNITY DEVELOPMENT DISTRICT

CHAPTER V

PARKING AND TOWING RULES

Adopted August 13, 2020 (Resolution 2020-04)_____

Revised April 8, 2021 (Resolution 2021-06)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5.5 Enforcement

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

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

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

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

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

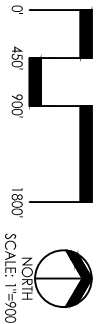
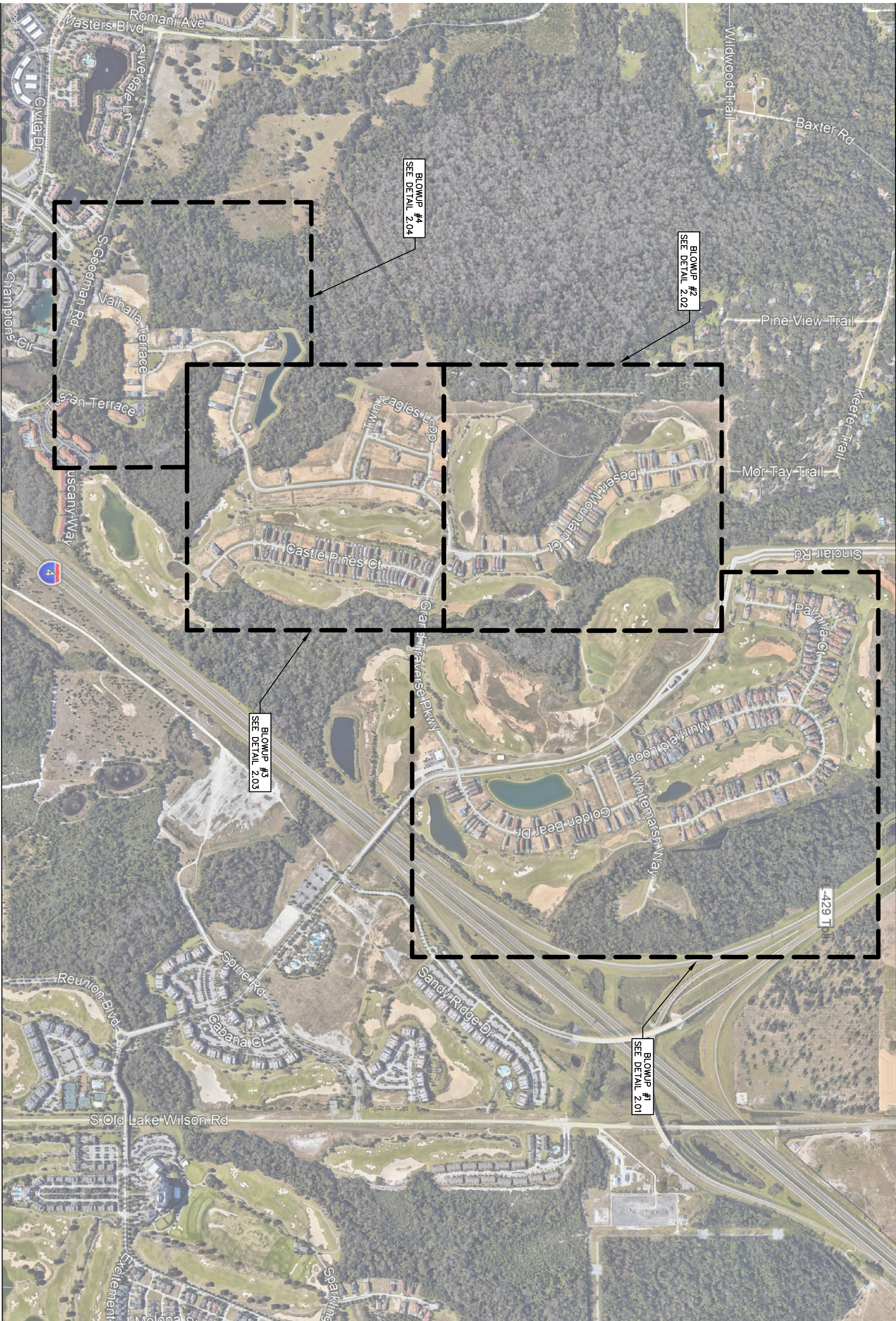
5.9 Other Traffic and Parking Regulations. Nothing in these District Parking and Towing Rules shall prohibit local law enforcement from enforcing the laws that are a part of the State Uniform Traffic Control Law, Chapter 316, *Florida Statutes*, or any other local or state law, rule or ordinance pertaining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

Effective : August 13, 2020

Appendix 5.0

District Parking and Towing Maps

[ATTACHED ON FOLLOWING PAGE(S)]



REUNION WEST CDD

REUNION CDD
ORANGE COUNTY, FLORIDA

AREAS OF NO PARKING OVERALL

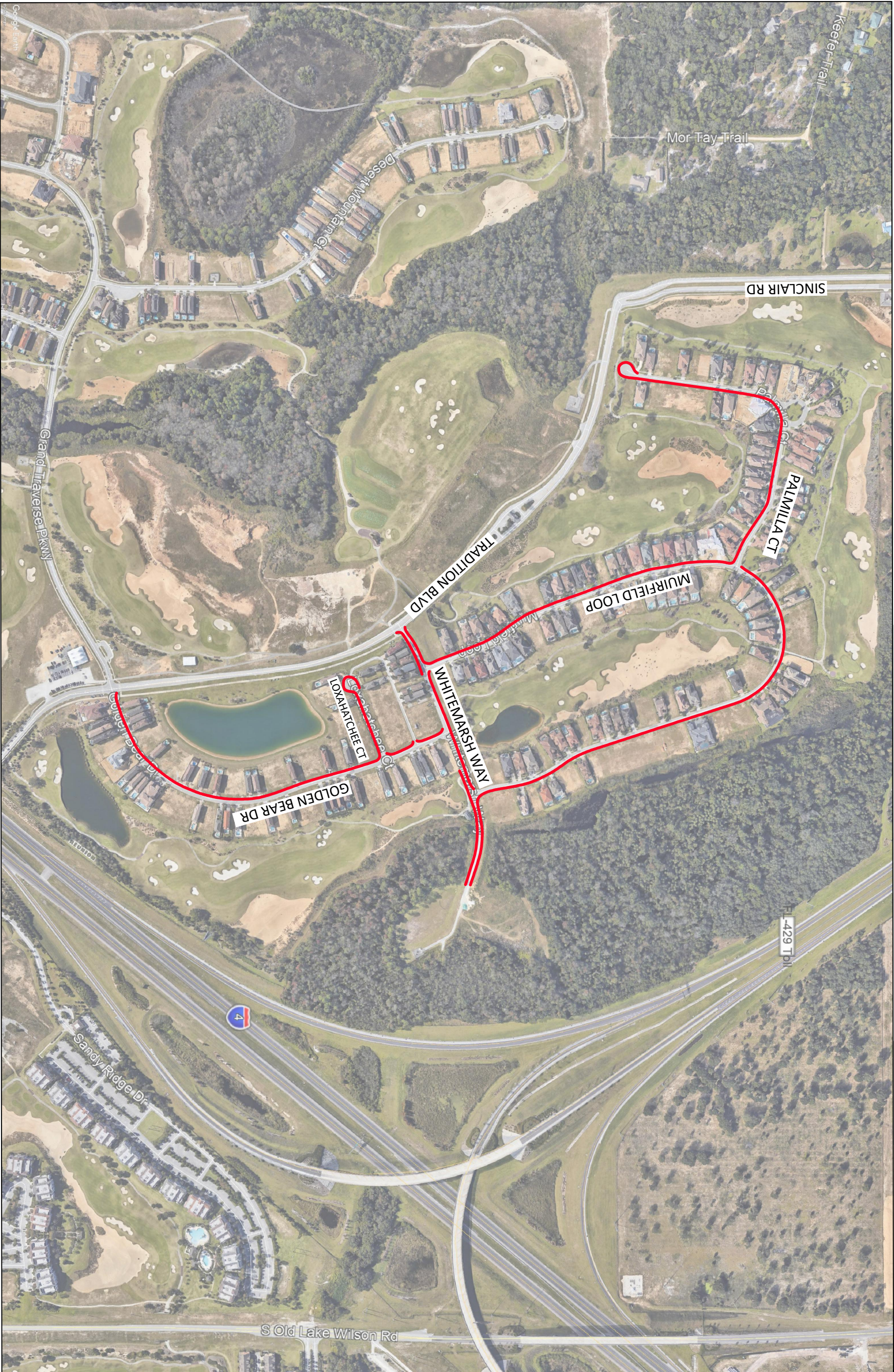
Rev.	Date	Description	Chk By

Civil Engineer
STEVEN N. BOYD, P.E.

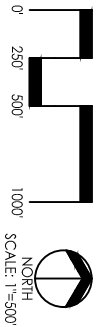
License No. 43225

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

SHEET NO.
2.00



LEGEND
— AREAS OF NO PARKING



REUNION WEST CDD

REUNION CDD
ORANGE COUNTY, FLORIDA

NO PARKING DETAIL 1 OF 4

Rev.	Date	Description	Chk By

Civil Engineer
STEVEN N. BOYD, P.E.

License No. 43225

**BOYD CIVIL**
ENGINEERING

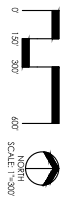
681 6 Hanging Moss Road
Orlando, Florida 32807
Office: (407)494-2693
Certificate of Auth. 29791

SHEET NO.
2.01

Date: 5/6/2021
Scale: AS SHOWN
Project No: 1003.001
Drawn by: CDB
Designed by: CDB
Checked by: SNB



LEGEND
— AREAS OF NO PARKING



2.02

SHEET NO.

DATE: 7/15/2020
DRAWN BY: SCOTT AS SHOWN
PROJECT NO.: 1000.001
CDD
DESIGNED BY: CDB
CHECKED BY: SJB

REUNION WEST CDD

REUNION CDD
ORANGE COUNTY, FLORIDA

NO PARKING DETAIL 2 OF 4

Rev.	Date	Description	CHK BY

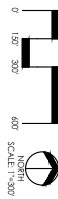
Civil Engineer
STEVEN N. BOYD, P.E.

License No. 43325





LEGEND
— AREAS OF NO PARKING



SHEET NO.
2.03

DATE: 7/15/2020
DRAWN BY: AS SHOWN
CHECKED BY: CDB
DESIGNED BY: CDB
SCALE: 1"=300'

REUNION WEST CDD

REUNION CDD
ORANGE COUNTY, FLORIDA

NO PARKING DETAIL 3 OF 4

Rev.	Date	Description	CHK BY

Civil Engineer
STEVEN N. BOYD, P.E.

License No. 43225





LEGEND
— AREAS OF NO PARKING



2.04

SHEET NO.

DATE: 7/15/2020
DRAWN BY: AS SHOWN
PROJECT NO.: 1000.001
DESIGNED BY: CDB
CHECKED BY: SJB

REUNION WEST CDD

REUNION CDD
ORANGE COUNTY, FLORIDA

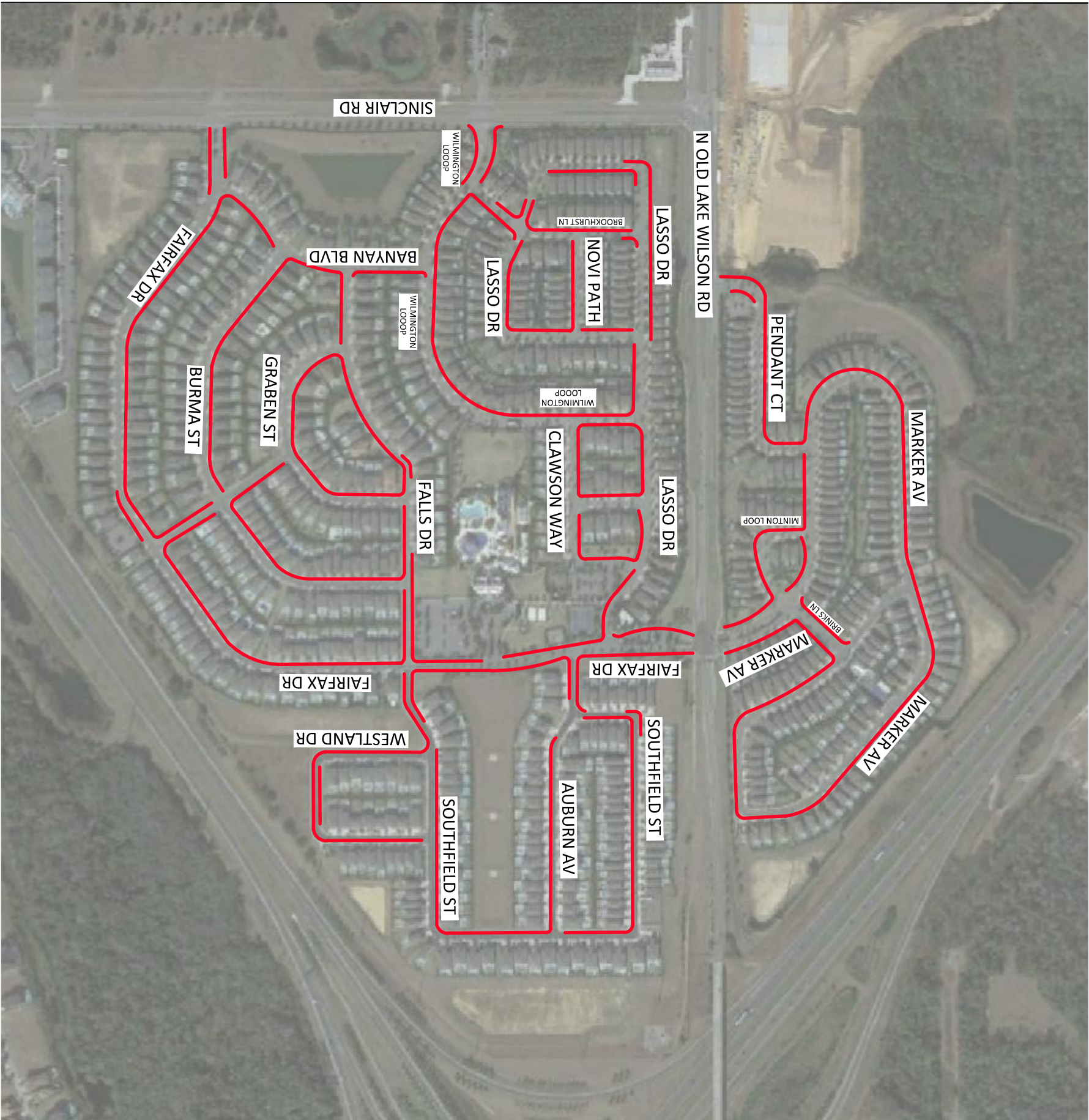
NO PARKING DETAIL 4 OF 4

Rev.	Date	Description	CHK BY

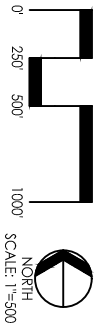
Civil Engineer
STEVEN N. BOYD, P.E.

License No. 43325





LEGEND
— AREAS OF NO PARKING



ENCORE AT REUNION WEST CDD

REUNION CDD
ORANGE COUNTY, FLORIDA

PROPOSED T SIDE STREET
PARKING OPTION

Rev.	Date	Description	Chk By

Civil Engineer
STEVEN N. BOYD, P.E.

License No. 43225



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

SHEET NO.
2.05