

*Reunion West Community  
Development District*

*Agenda*

*November 9, 2023*

# AGENDA

# *Reunion West*

## *Community Development District*

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

November 2, 2023

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, November 9, 2023 at 11:00 AM at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, FL.**

**Zoom Information for Members of the Public:**

Link: <https://us06web.zoom.us/j/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 October 12, 2023 Board of Supervisors Meeting
4. Consideration of Application Process and Fee for Temporary Access Agreement
5. Consideration of Fiscal Year 2023 Audit Engagement Letter
6. Review of Revised Parking Map - Valhalla
7. Staff Reports
  - A. Attorney
    - i. Update on Eminent Domain Proceeding (I-4 Expansion)
  - 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
  - D. Security Report
8. Other Business
9. Supervisor's Requests
10. Next Meeting Date: December 14, 2023
11. Adjournment

Sincerely,

Tricia L. 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, **October 12, 2023** at 11:00 a.m. via Zoom Communication Media Technology and at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.

Present and constituting a quorum:

Graham Staley  
Sharon Harley  
Michael Barry  
Mark Greenstein  
William (Bill) Witcher

Chairman  
Vice Chair  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Tricia Adams  
Kristen Trucco  
Steve Boyd  
Alan Scheerer  
Aura Zelada  
Garrett Huegel  
Pete Wittman  
Residents

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

*The following is a summary of the discussions and actions taken at the October 12, 2023 Reunion West Community Development District Board of Supervisors meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order at 11:01 a.m. and called the roll. All Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being no comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the September 14,  
2023 Board of Supervisors Meeting**

Ms. Adams presented the minutes of the September 14, 2023 Board of Supervisors meeting, which were reviewed by District Counsel and District management staff. Subsequent to publication, Mr. Staley provided corrections attributable to additional verbiage, which would be incorporated.

On MOTION by Mr. Greenstein seconded by Mr. Witcher with all in favor the Minutes of the September 14, 2023 Board of Supervisors Meeting were approved as amended.
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**FOURTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Trucco had a conference call since last meeting with the Reunion West POA team, staff, the District Manager, a Board Member and the Chairman regarding maintenance of the verges and the right-of-ways (ROWs) in Reunion West. They were continuing to work cooperatively with the Reunion West POA to reach a resolution. No Board action was necessary at this time as there were no specific updates, but they were hoping to come to agreement on those items before the next Board meeting. Mr. Staley recalled the Vice President of the Reunion West POA Board saying that it was very helpful as he did not understand how the CDD operated and requested another call, since he could only stay for an hour. It was encouraging, but they still had some concerns about the services they were receiving. Mr. Staley wanted it to be collaborative and to resolve matters sensibly as they were going to work together for the next 20 to 30 years. Mr. Greenstein asked if they wanted that area to be maintained, the HOA must maintain it. Mr. Staley confirmed that the HOA would continue to maintain it. It also covered things like the irrigation of certain CDD land, which the HOA stated that they were paying for; however, it was not clear in the agreement. Ms. Trucco recalled in the past, the Board wanted it to be consistent with both CDDs and with the historical practices between the parties. It was going in a good direction and hopefully by the next Board meeting, they would more of an update for the Board on the specifics.

Ms. Trucco was continuing to follow up on the Traffic Enforcement Agreement with the Osceola County Sheriff's Department, with one call and one email per week to their attorney to get their feedback, in order for the Sheriff's Office to provide basic traffic enforcement services on

the ROW. They had questions about the gates and it was reiterated to them that the gates were soft gates, the roadways were open to the public and traffic enforcement services should be provided on the roadways. Hopefully by the next meeting, she would have an update. Mr. Staley felt this should be their number one priority because safety and police enforcement of the law was important to them. Mr. Witcher pointed out that Bill HB 949, dealing with operators of golf carts on public roads, went into effect as of October 1<sup>st</sup> and at a minimum, drivers 16 years and older, needed to have a learner's permit to be able to operate a golf cart on public roads. Mr. Staley stated the issue of whether road signs should be blue or green, was part of what they were doing with Osceola County and the Sheriff's Department. Ms. Trucco explained they were trying to clear up the color of the signage indicating to the Sheriff's Department whether they were public or private roads as part of the Traffic Enforcement Agreement. However, residents needed to contact the Sheriff's Department if they had an issue with golf cart usage, as the CDD did not have the power to regulate them. Mr. Staley recalled an incident in the Encore neighborhood last week, where 100 golf carts were rented even though they did not have a golf course, which was a challenge for the POA to regulate. Ms. Trucco provided that incident Osceola County as part of the Traffic Enforcement Agreement to make them aware of that issue.

**B. Engineer**

- i. Consideration of Bid Documents for Right of Way Repairs**
- ii. Consideration of Universal Pavement Condition Report**

Mr. Boyd presented the bid documents for the ROW repairs and the Pavement Condition Report with Universal Engineering Services (UES). UES performed borings in select locations, based on their initial evaluation. The outbound lane of Tradition Boulevard was considered poor, but all of the other locations that they were asked to investigate was fair. Their overall recommendation was that all of those areas should be milled and resurfaced, which Mr. Boyd felt was overly conservative, as he did not think they needed to be milled and resurfaced at this time. He took their information and combined it with what he believed was the best and most important first step to start with, being sensitive to the annual budget. They recommended milling and resurfacing the outbound lanes of Tradition Boulevard, just before the Gatehouse, with a minimum of 1½ inch of milling, a new top coat and then bringing in a new layer of 4½ inch of asphalt. This was identified on Sheets 1.02 W and 1.01 W, which shows the worst condition pavement. Beyond that, they recommended a total restriping of Tradition Boulevard and all of Grand Traverse

Parkway up to the Davenport Creek Bridge as well as a spot repair of the potholes on Desert Mountain Court, due to all of the construction on Desert Mountain Court, but not repaving Desert Mountain Court at this time. A bid form was provided to obtain proposals for each section separately with estimated quantities. As long as they were reasonable, Mr. Boyd recommended proceeding with all of this work. Mr. Scheerer recommended replacing all of pavement markings on the east side of the entrance gate from Whitemarsh Way to the gatehouse. They were not proposing to resurface between Sinclair Road and the gatehouse at this time, because the inbound lanes of asphalt looked good, but in future years, they could develop a resurfacing program.

Mr. Witcher recalled that they were doing the stop bars at various intersections where there were stop signs, but there was nothing in the report other than just a double yellow line striping. Ms. Adams confirmed that pavement markings, stop bars and crosswalks were budgeted for Fiscal Year 2024 and Mr. Scheerer could facilitate that community wide, once the pavement work occurred. Mr. Boyd would include those in the bid. Ms. Adams recalled a question about centerline markings in certain areas. Mr. Boyd stated the section of Grand Traverse Parkway from the bridge to Tradition Boulevard was of the most concern because of the speed people were traveling at night, which could certainly have double yellow line striping, but once they get past that point, there could be double yellow lines; however, Mr. Boyd did not think it was necessary. Mr. Witcher recalled that they would combine the bids for the east and west side to get better value, rather than having one bid for Reunion East and one for Reunion West. Mr. Boyd was planning on sending the bid packages out together, but they were separated in order for the Boards to address them separately and would amend it to extend a double yellow line across the Davenport Creek bridge and get all of the stop bars quantified. Mr. Greenstein suggested running the striping all the way through as there were certain areas where there were curves that might benefit from the striping, such as the outdoor fitness center area and the playground. Mr. Barry pointed out that the parking was confusing with one side of the street parking, as it was difficult for a car driving on the same side of the street to stay within the center line. Ms. Harley recalled there was parking on both sides of the street at the children's park on Valhalla Terrace and '*No Parking*' signs. Mr. Staley requested that the Board consider whether there would be double sided parking next to the playground as it required a public hearing. Ms. Adams would review the existing parking maps to see if a sign was missed.



Mr. Staley believed there should be one sided parking down Grand Traverse Parkway as well as a solid yellow line on one side and a dotted yellow line on the other, because a double yellow line, would mean no parking on either side. Mr. Greenstein believed that people were going to cross whether there was a solid line or not and the question was whether they should stripe all of roads or bypass The Estates. They had issues on Excitement Drive on the east side starting on the curve when leaving Radiant Street, as cars were crossing over to the wrong side of the road. Mr. Staley asked if there needed to be a double yellow line so people would not park there. Mr. Greenstein pointed out they were starting with *Slow Down Curve Ahead* signage on both sides, due to the S-curves and being a main artery and the next step would be yellow striping to keep people on the proper side of the road. Mr. Barry liked the proposal as it was. Mr. Scheerer indicated that the signs were ordered at the request of the Board for the eastbound and westbound lanes of Excitement Drive and they were just waiting for the poles. Mr. Witcher did not believe there needed to be double striping in this area, but there needed to be double striping towards the bridge because it was a long straightaway. Mr. Staley agreed with not having any additional striping but liked the idea of having a dangerous curve ahead sign. Mr. Greenstein agreed with having a dangerous curve sign past the bridge on Grand Traverse Parkway. Ms. Harley requested one by the outdoor exercise equipment on Wynstone Way, due to the construction traffic. Mr. Staley requested that Mr. Scheerer install dangerous curve ahead signs before the Heritage Preserve bridge near the bathrooms and on Wynstone Way.

Mr. Staley wanted to address traffic calming such as speed bumps and ramps. Ms. Adams stated it was addressed by the Reunion East Board and Mr. Boyd was not recommending any traffic calming at this time for Reunion West. Mr. Witcher recalled the Board discussing traffic calming for Tradition Boulevard past the guardhouse for people cutting through and suggested purchasing ones that could be attached to the road versus going through the pavement. Ms. Adams pointed out the temporary ones were not as durable as constructing a speed cushion as part of the roadway. Mr. Boyd offered to include speed humps/tables in the bid package for the eastbound side past the guardhouse or halfway to the stop sign. Mr. Staley did not see an urgency. Mr. Greenstein felt that the radar signs that flashed the speed would help, but suggested that rental property managers communicate the speed limits to their clients as the average speed of the road was 43 miles-per-hour (MPH) and was supposed to be 25 MPH. Ms. Harley indicated that they informed guests of the resort about the rules of the road, but did not specify a speed limit and

would include it in the information that they sent out. Mr. Greenstein requested a week's worth of data on an Excel spreadsheet. Mr. Scheerer pointed out they were Bluetooth versus the cloud-based ones that the Board approved for the Encore Reunion West section and he had to use a laptop in the office to retrieve all of the information from each sign. Mr. Staley requested that staff send a letter to the four major property management companies to advise guests that the speed limit within the resort was 25 MPH.

Mr. Greenstein requested that the striping on Tradition Boulevard take into account left turn lanes, such as into the parking lot at the Nicholas Golf Course and the area by Bears Den through the Eagle Trace area. Mr. Staley recalled that the area from the bridge at the start of Reunion West to the gatehouse was supposed to be included in the bid as part of the restriping. Mr. Scheerer stated it would replace the existing striping, but there was no ability to create left turn lanes because the width was unavailable. Mr. Greenstein proposed covering them up so no one could make a left turn where they should not make one. Mr. Boyd would look at it and modify the striping if necessary to function as a single lane. Mr. Greenstein pointed out at the infamous house on Jack Nicklaus Court, there was a driveway at the locked double gate with markings that allowed for a left turn. It was private property and never intended for normal traffic. Ms. Harley believed this area was only by emergency services. Mr. Staley requested that it be striped for emergency access.

On MOTION by Mr. Barry seconded by Ms. Harley with all in favor the bid documents for the right-of-way repairs to include stop bars, striping, crosswalks, golf cart crossing and review of Eagle Trace intersection was approved.
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*Mr. Boyd left the meeting.*

Ms. Adams requested that the Board consider amending and restating the Parking Rules, as vehicles were currently parking on both sides of Grand Traverse Parkway near Valhalla Terrace, which was overlooked when the towaway zones were identified. Ms. Adams would coordinate with Mr. Scheerer and Mr. Boyd on whether parking should be restricted on one side of Grand Traverse Parkway or around the perimeter of the playground. In order to amend and restate the Parking Rules, a public hearing must be held at the regular meeting scheduled for December 14<sup>th</sup>

as there was a requirement to publish a notice 28 and 29 days prior. At the next meeting, staff would bring back a proposed form identifying what would be considered during the rule hearing.

On MOTION by Mr. Barry seconded by Ms. Harley with all in favor scheduling a public hearing to consider a rule hearing on December 14, 2023 to amend and restate the Parking Rules was approved.

Ms. Adams recalled that earlier there was Board consensus for staff to send a letter to the four property management companies to advise guests about the speed limit within the resort and clarified that there were five property management companies for short term rentals: Florida Vacations, Magical Vacations, Jeeves Florida Rentals, Reunion Resort and RentyL. There was also Board consensus for Mr. Scheerer to install “*Slow Down Curve Ahead*” signs on Grand Traverse Parkway and for the Board to review the data from the radar sign display signs. Mr. Staley preferred to review data from all radar signs in the community for the past several months. The Board requested that Mr. Scheerer confirm whether the roads/paths in Spectrum, Eagle Trace and Bears Den were private and review the road construction near the waterpark.

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

Ms. Adams presented the Action Items List, which was provided for informational purposes. Mr. Barry requested an update on the Whitemarsh Mound. Mr. Scheerer was able to get a vendor to work with Yellowstone and were waiting for some numbers. If it was a reasonable amount, they would approve and complete the work, but if it was unreasonable, Mr. Scheerer would bring it back to the Board at the next meeting. Mr. Staley questioned what the gas company said. Mr. Scheerer received approval from People’s Gas to take down the mound and was waiting for a response from TECO. They were doing all of the locates and obtaining all of the information, so they could proceed next month. Mr. Staley proposed authorizing Mr. Scheerer to proceed if it was a reasonable amount. Ms. Adams suggested that the Board set a not-to-exceed amount or delegate authority to a Board Member to work with Mr. Scheerer. Mr. Staley appointed Mr. Barry to work with Mr. Scheerer.

On MOTION by Mr. Staley seconded by Ms. Harley with all in favor appointing Mr. Barry to work with Mr. Scheerer on the Whitemarsh Way mound was approved.

Mr. Staley noticed the Irrigation Agreement on the agenda for the Reunion East CDD meeting and asked if it was ready for execution. Ms. Trucco confirmed that Kingwood's counsel signed off on it at the last Board meeting and Kingwood agreed to the final form. There would be a public hearing to approve the current rates for 2023 as a formality. Mr. Staley asked if they were satisfied that there was no CDD ownership of the irrigation system in Reunion West. Ms. Trucco explained that Mr. Boyd was in the process of confirming it, but they were satisfied based on the information that they received. If it turned out that Reunion East had an interest in the Reunion West irrigation system, they would follow suit. Mr. Staley asked if Mr. Boyd determined that the Reunion West CDD owned part of the irrigation system, whether this would stop them from executing the Reunion East agreement. Ms. Trucco confirmed that it would not affect the Reunion East CDD Agreement as the two systems were developed differently and based on discussions they had with Mr. Boyd, it appeared that the Reunion West system was different and not owned by the CDD. If there was evidence to the contrary, Ms. Trucco would bring it back to the Board and go through the process that the Reunion East CDD Board went through. She was confident that they would reach a similar agreement with Kingwood.

**ii. Approval of Check Register**

Ms. Adams presented the Check Register from September 1, 2023 through September 30, 2023 in the amount of \$50,888.41. Mr. Staley questioned whether there was a formal process for following up with the party responsible for damaging the gates. Ms. Trucco would have to check the current District rules to see if there was a provision that anyone using District property was responsible for any damages they caused. Usually there was a provision in the Amenity Policy or Rules of Procedure that any users of District property were responsible for reimbursing the District for damages and some Districts fined \$250 for gate damages, but they had issues collecting it. Ms. Adams identified when drivers damaged the gates, and the driver or vehicle owner was identified, they either paid for damages out of pocket or their insurance would pay for it or they filed a claim against their insurance. She had the most success with commercial vendors. Ms. Zelada and her

team were in contact with the responsible party if they knew who damaged District property at Encore neighborhood in Reunion West CDD.

Ms. Zelada reported 11 barrier poles were knocked down in Encore neighborhood at Reunion West, but many times, they were able to reconnect them. At least three times they had to completely replace poles and in one month, they had to replace six poles. Twice, with the help of the guards, they were able to locate the vehicle that damaged the gate, get their insurance information and obtain reimbursement. Mr. Staley questioned what Mr. Vargas' process was when someone hit the gate. Ms. Adams stated part of their Post Orders included writing a report if there was damage to District property, which was provided to District management and field management staff. Mr. Staley noticed new barriers on the outward Sinclair Gate, but they were not lit. Mr. Scheerer indicated they had reflective tape, but whoever installed the gates, put them on backwards. Mr. Staley asked if the choice was to go with reflective tape as opposed to lights. Mr. Scheerer confirmed there was always reflective tape and no lights as they make lights on gate arms now. They changed all of the exit gates because they were used to keeping them open and only closed the entry gates, but when the cut through traffic issue started, they changed all of the exit gates to lighted gates. Mr. Scheerer would have the gates flipped around so they were lit.

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

Ms. Adams presented the Unaudited Financial Statements through August 31, 2023, which were for informational purposes. They were still for Fiscal Year 2023.

**iv. Replacement and Maintenance Plan**

Ms. Adams presented the Replacement and Maintenance Plan for Fiscal Year 2023 and Fiscal Year 2024. They were wrapping up items in Fiscal Year 2023 and making sure the coding was correct before moving to Fiscal Year 2024. The only item in process was the Reunion East CDD Board previously approved a roof replacement at Seven Eagles and today staff would be presenting proposals for resurfacing the pool and spa at Seven Eagles, which would be completed at the same time as the roof replacement.

**D. Security Report**

Ms. Adams reported that the September Security Report was provided to the Board under separate cover. Mr. Victor Vargas, Director of Reunion Security, apologized for not attending, as he had to attend a security conference. Mr. Staley requested a security report for the Encore neighborhood, from their new security provider, Curtis Protection Services. Ms. Zelada noted that their transition date was Monday, September 25<sup>th</sup>. She would provide one to Mr. Staley, but it would take time. It would probably be the report for October. They have been coaching them for the Classic Car weekend that was going to be held before Thanksgiving. Ms. Harley pointed out that next year, thankfully Easter did not coincide with Passover. Mr. Staley received a request during the first part of this month for golf carts to be parked on CDD land in the Encore community, which was denied, because it was a violation of the parking rules. In his opinion, it was the right decision for the CDD to take as a precedent would have been set. Ms. Harley indicated that it was always a headache for Encore to manage golf carts over certain holidays. Ms. Zelada was reminding owners to educate their guests, not to provide the door code to their home and to specify the parking rules in their rental contract.

**FIFTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**SIXTH ORDER OF BUSINESS**

**Supervisor's Requests**

Mr. Staley requested including the standard agreement for access to CDD property on the Action Items List. Ms. Adams confirmed it was the last item on the Action Items List. Mr. Staley questioned whether they needed to do anything with the dumpsters for the upcoming holiday. Ms. Adams recalled that the Reunion East Board directed staff at their September meeting to prepare a license agreement for the dumpsters at The Stables property. They did not want to include an additional dumpster for the holidays, but the license agreement had more restrictive requirements to maintain the appearance, cleanliness, sanitation, pest control, all of the concerns that were brought to the Board's attention. It was currently being reviewed by the Master Association and Reunion Resort, as it was a two-party agreement between the District and Master Association, but

Reunion Resort was involved with the review. Ms. Trucco recalled drafting a holiday dumpster license agreement, last year. Ms. Adams pointed out the Board chose not to do that for the holiday season this year and to stick with the one dumpster for now. Ms. Harley asked if the current dumpster license was with Kingwood. Ms. Adams confirmed that The Stables parcel had a Management Service Agreement (MSA) with Kingwood that required general maintenance and cleanliness; however, even after bringing compliance issues with that agreement to their attention, the matter was not resolved and it was identified that the Master Association has responsibility for the dumpster. Therefore, it made sense to have the dumpster license agreement with the Master Association. Ms. Harley voiced concern about excessive trash if there were not going to be additional dumpsters and if they should ask the Master Association to collect the trash and empty it more frequently over the holiday period. Ms. Adams stated it would be the responsibility of the Master Association. Ms. Adams would provide a copy of the Reunion East agreement to the Board.

**SEVENTH ORDER OF BUSINESS**

**Next Meeting Date – November 9, 2023**

The next meeting was scheduled November 9, 2023 at 11:00 a.m.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

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

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Chairman/Vice Chairman

## SECTION 4



*This item will be provided under  
separate cover*

# SECTION 5



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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October 12, 2023

Board of Supervisors  
Reunion West Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Reunion West Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Reunion West Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.**

Our fee for these services will not exceed \$9,600 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2023 must be provided to us no later than January 1, 2024, in order for us to complete the engagement by March 31, 2024.

Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by March 15, 2024 for the District's review, and a final draft audit report by March 31, 2024 for the District's review and approval.

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

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Antonio J. Grau

**RESPONSE:**

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

By: \_\_\_\_\_

Title: \_\_\_\_\_

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



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

# SECTION 6



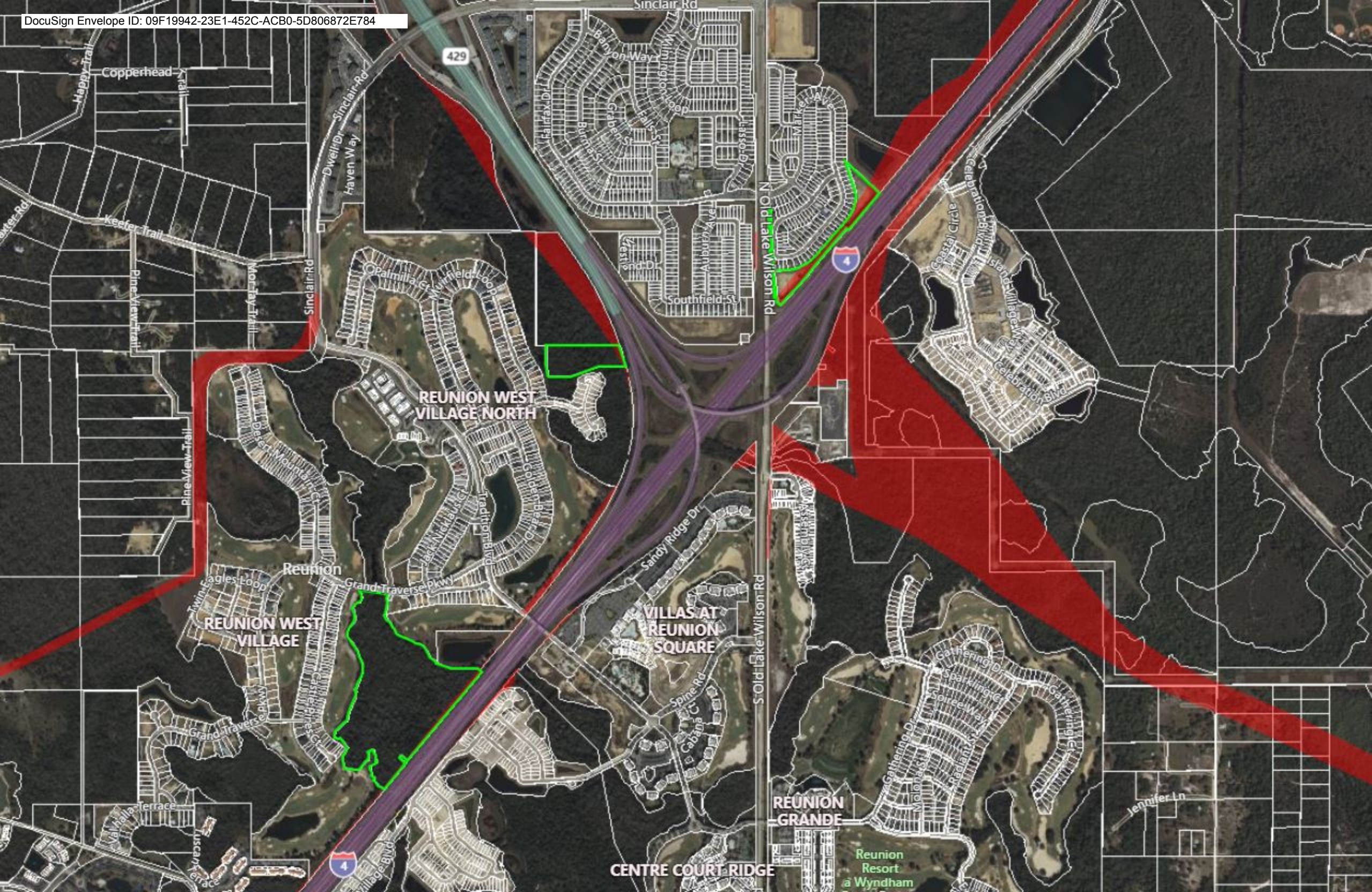
*This item will be provided under  
separate cover*

# SECTION 7

# SECTION A

# SECTION I





429

4

REUNION WEST  
VILLAGE NORTH

REUNION WEST  
VILLAGE

VILLAS AT  
REUNION  
SQUARE

REUNION  
GRANDE

CENTRE COURT RIDGE

Reunion  
Resort  
a Wyndham





Katrina S. Scarborough, CFA, CCF, MCF  
 Osceola County Property Appraiser  
[www.property-appraiser.org](http://www.property-appraiser.org)  
 Osceola County Government Center  
 2505 East Irlo Bronson Memorial Hwy, Kissimmee, FL 34744  
 Ph: (407) 742-5000 Fax: (407) 742-4900

## Parcel: 23-25-27-4929-0001-00B0



### Owner Information

**Owner Name** REUNION WEST CDD

**Mailing Address** C/O GOVERNMENTAL MGMT SERVICES  
 219 E LIVINGSTON ST  
 ORLANDO, FL 32801-1508

**Physical Address** MARKER AVE, KISSIMMEE FL 34747

**Description** RESIDENTIAL COMMON ELEMENTS/AREA VAC

**Tax District** 300 - OSCEOLA COUNTY

### Tax Values

#### Current Values

Current Value represents working appraised values as of 03/20/2023, which are subject to change prior to certification

Land	\$2
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$2
Assessed(estimated)	\$2
Exemption(estimated)	\$2
Taxable(estimated)	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

#### Certified Values

Certified Value represents certified values that appeared on the tax roll as of 10/05/2022

Land	\$2
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$2
Assessed*	\$2
Exemption	\$2
Taxable	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

### Sales Information

Seq	ORB-Pg	Price	Date	Deed Type
0	5229-1013	\$100	2017-10-21	SW
1	5227-2981	\$100	2017-10-20	SW

Land Information - Total Acreage: 6.18

Land Description	Units	Depth	Land Type	Land Value
SUBMERGED LAND	6.18	0.00	AC	\$600

Legal Description

Legal Description	REUNION WEST PH 2 EAST PB 25 PGS 135-138 TRACT B STORMWATER
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Katrina S. Scarborough, CFA, CCF, MCF  
 Osceola County Property Appraiser  
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 Osceola County Government Center  
 2505 East Irlo Bronson Memorial Hwy, Kissimmee, FL 34744  
 Ph: (407) 742-5000 Fax: (407) 742-4900

## Parcel: 23-25-27-4929-0001-00C0



### Owner Information

**Owner Name** REUNION WEST CDD

**Mailing Address** C/O GOVERNMENTAL MGMT SERVICES  
 219 E LIVINGSTON ST  
 ORLANDO, FL 32801-1508

**Physical Address** MARKER AVE, KISSIMMEE FL 34747

**Description** RESIDENTIAL COMMON ELEMENTS/AREA VAC

**Tax District** 300 - OSCEOLA COUNTY

### Tax Values

#### Current Values

Current Value represents working appraised values as of 03/20/2023, which are subject to change prior to certification

Land	\$2
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$2
Assessed(estimated)	\$2
Exemption(estimated)	\$2
Taxable(estimated)	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

#### Certified Values

Certified Value represents certified values that appeared on the tax roll as of 10/05/2022

Land	\$2
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$2
Assessed*	\$2
Exemption	\$2
Taxable	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

### Sales Information

Seq	ORB-Pg	Price	Date	Deed Type
0	5229-1012	\$100	2017-10-21	SW
1	5227-2981	\$100	2017-10-20	SW



Land Information - Total Acreage: 0.56

Land Description	Units	Depth	Land Type	Land Value
RURAL ACREAGE	0.56	0.00	AC	\$30,800

Legal Description

Legal Description	REUNION WEST PH 2 EAST PB 25 PGS 135-138 TRACT C OPEN SPACE
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 Osceola County Government Center  
 2505 East Irlo Bronson Memorial Hwy, Kissimmee, FL 34744  
 Ph: (407) 742-5000 Fax: (407) 742-4900

## Parcel: 34-25-27-4012-0003-0014



### Owner Information

**Owner Name** REUNION WEST CDD

**Mailing Address** C/O GOVERNMENTAL MGMT SERVICES  
 219 E LIVINGSTON ST  
 ORLANDO, FL 32801-1508

**Physical Address** KISSIMMEE FL 34747

**Description** VACANT COMMERCIAL

**Tax District** 300 - OSCEOLA COUNTY

### Tax Values

#### Current Values

**Current Value represents working appraised values as of 03/20/2023, which are subject to change prior to certification**

Land	\$100
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$100
Assessed(estimated)	\$100
Exemption(estimated)	\$100
Taxable(estimated)	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

#### Certified Values

**Certified Value represents certified values that appeared on the tax roll as of 10/05/2022**

Land	\$100
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$100
Assessed*	\$100
Exemption	\$100
Taxable	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

### Sales Information

Seq	ORB-Pg	Price	Date	Deed Type
0	2380-0595	\$4,000,000	2003-10-31	SW
1		\$0	2002-02-14	NC
2	1928-1249	\$24,169,700	2001-08-30	SW
3	1922-0711	\$1,576,700	2001-08-20	SW
4	1922-0726	\$0	2001-08-20	QC

Land Information - Total Acreage: 0.09

Land Description	Units	Depth	Land Type	Land Value
CONSERVATION	0.09	0.00	AC	\$45

Legal Description

Legal Description	MAGNOLIA CREEK PB 12 PGS 70-79 BLK 3 A PORTION OF LOT 1: COM AT SE COR LOT 1 BLK 3 (PT BEING NWLY R/W I-4), N 40 DEG E 1,790 FT TO POB; N 49 DEG W 100 FT, N 40 DEG E 40 FT, S 49 DEG E 100 FT TO NWLY R/W I-4, S 40 DEG W 40 FT TO POB 34/25/27
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Katrina S. Scarborough, CFA, CCF, MCF  
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 Osceola County Government Center  
 2505 East Irlo Bronson Memorial Hwy, Kissimmee, FL 34744  
 Ph: (407) 742-5000 Fax: (407) 742-4900

## Parcel: 34-25-27-4012-0003-0016



### Owner Information

**Owner Name** REUNION WEST CDD

**Mailing Address** C/O GOVERNMENTAL MGMT SERVICES  
 219 E LIVINGSTON ST  
 ORLANDO, FL 32801-1508

**Physical Address** GRAND TRAVERSE PKWY, KISSIMMEE FL 34747

**Description** NO AG ACREAGE-VAC

**Tax District** 300 - OSCEOLA COUNTY

### Tax Values

#### Current Values

Current Value represents working appraised values as of 03/20/2023, which are subject to change prior to certification

Land	\$2
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$2
Assessed(estimated)	\$2
Exemption(estimated)	\$2
Taxable(estimated)	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

#### Certified Values

Certified Value represents certified values that appeared on the tax roll as of 10/05/2022

Land	\$2
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$2
Assessed*	\$2
Exemption	\$2
Taxable	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

### Sales Information

Seq	ORB-Pg	Price	Date	Deed Type
0	2380-0595	\$4,000,000	2003-10-31	SW
1		\$0	2002-02-14	NC
2	1928-1249	\$24,169,700	2001-08-30	SW

Land Information - Total Acreage: 41.81

Land Description	Units	Depth	Land Type	Land Value
CONSERVATION	41.80	0.00	AC	\$20,900

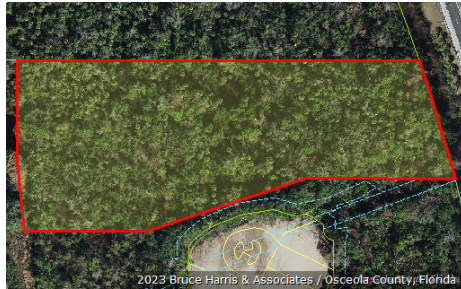
Legal Description

Legal Description	COM AT NWLY COR LOT 1 BLK 3 MAGNOLIA CREEK PB 12 PGS 70-79, S 1377.27 FT, S 11 DEG E 2851.74 FT TO POB, S 81 DEG E 317.04 FT, S 69 DEG E 8.95 FT, S 24 DEG E 15.15 FT, S 37 DEG W 32.13 FT, S 17 DEG E 48.57 FT, S 03 DEG W 68.62 FT, S 15 DEG W 67.62 FT, S 34 DEG W 20.83 FT, S 31 DEG E 27.61 FT, S 29 DEG E 31.81 FT, S 43 DEG E 65.05 FT, S 20 DEG E 47.86 FT, S 45 DEG E 41.71 FT, S 12 DEG E 37.79 FT, S 57 DEG E 37.27 FT, S 65 DEG E 84.34 FT, S 64 DEG E 101.62 FT, S 60 DEG E 40.02 FT, S 69 DEG E 27.01 FT, E 25.21 FT, S 60 DEG E 48.50 FT, S 34 DEG E 38.09 FT, S 32 DEG E 31.62 FT, S 25 DEG E 50.11 FT, S 34 DEG E 43.04 FT, S 52 DEG E 36.64 FT, S 50 DEG E 43.36 FT, S 14.26 FT, S 70 DEG E 187.79 FT, E 310.95 FT, S 50 DEG E 58.10 FT, S 40 DEG W 1789.71 FT, S 78 DEG W .98 FT, N 28 DEG W 31.30 FT, N 72 DEG W 53.72 FT, N 27 DEG W 37.85 FT, N 41 DEG W 41.68 FT, N 06 DEG E 32.00 FT, N 50 DEG W 39.13 FT, N 06 DEG E 27.68 FT, N 28 DEG W 41.89 FT, N 01 DEG E 47.14 FT, N 66 DEG E 76.26 FT, N 09 DEG E 15.99 FT, N 6.29 FT, N 11 DEG W 67.60 FT, N 22 DEG W 44.15 FT, N 02 DEG E 27.57 FT, N 64 DEG W 24.68 FT, S 52 DEG W 57.71 FT, S 05 DEG E 20.80 FT, S 06 DEG E 32.40 FT, S 14 DEG W 47.29 FT, S 58 DEG W 26.57 FT, S 41 DEG W 35.76 FT, S 38 DEG W 89.71 FT, N 84 DEG W 65.80 FT, N 75 DEG W 36.84 FT, S 88 DEG W 37.93 FT, N 60 DEG W 50.34 FT, N 09 DEG W 85.38 FT, N 09 DEG E 36.46 FT, N 28 DEG E 36.552 FT, N 30 DEG E 46.74 FT, N 35 DEG E 32.60 FT, N 38 DEG W 145.54 FT TO POC, CONC NLY, RAD 25.00 FT, CH S 77 DEG W, WLY 22.88 FT, N 76 DEG W 26.87 FT TO POC, CONC NELY, RAD 25.00 FT, CH N 34 DEG W, NWLY 36.06 FT, N 06 DEG E 33.49 FT, N 29 DEG E 32.40 FT, N 61 DEG E 16.59 FT, N 19 DEG W 2.17 FT, N 45 DEG E 75.44 FT, N 45 DEG E 45.41 FT, N 73 DEG E 26.36 FT, N 23 DEG E 27.26 FT, N 08 DEG E 38.09 FT, N 18 DEG E 49.94 FT, N 18 DEG E 77.94 FT, N 23 DEG E 103.10 FT, N 15 DEG E 33.91 FT, N 07 DEG E 34.85 FT, N 30 DEG W 30.57 FT, N 39 DEG E 44.92 FT, N 05 DEG E 20.77 FT, N 22 DEG E 67.04 FT, N 26 DEG E 47.28 FT, N 17 DEG E 46.75 FT, N 04 DEG E 69.04 FT, N 18.90 FT, N 23 DEG W 46.14 FT, N 27 DEG W 60.25 FT, N 14 DEG W 54.68 FT, N 24 DEG W 48.82 FT, N 32 DEG W 30.57 FT, N 32 DEG W 39.26 FT, N 41 DEG W 50.99 FT, N 40 DEG W 46.32 FT, N 02 DEG W 44.56 FT, N 19 DEG E 49.33 FT, N 40 DEG E 34.83 FT, N 41 DEG E 42.66 FT, N 45 DEG E 17.89 FT, N 18 DEG E 44.57 FT, N 01 DEG W 26.37 FT, N 08 DEG W 38.47 FT, N 18 DEG W 32.28 FT, N 15 DEG W 36.62 FT, M 32 DEG E 48.27 FT, N 60 DEG E 33.64 FT, N 72 DEG E 30.21 FT, N 41 DEG E 30.87 FT, N 09 DEG E 21.19 FT, N 14 DEG W 37.07 FT, N 16 DEG W 61.25 FT TO POB
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 Osceola County Government Center  
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 Ph: (407) 742-5000 Fax: (407) 742-4900

## Parcel: 34-25-27-4012-0003-0018



### Owner Information

<b>Owner Name</b>	REUNION WEST CDD
<b>Mailing Address</b>	C/O GOVERNMENTAL MGMT SERVICES 219 E LIVINGSTON ST ORLANDO, FL 32801-1508
<b>Physical Address</b>	MUIRFIELD LOOP, KISSIMMEE FL 34747
<b>Description</b>	RESIDENTIAL COMMON ELEMENTS/AREA VAC
<b>Tax District</b>	300 - OSCEOLA COUNTY

### Tax Values

#### Current Values

Current Value represents working appraised values as of 03/20/2023, which are subject to change prior to certification

Land	\$2
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$2
Assessed(estimated)	\$2
Exemption(estimated)	\$2
Taxable(estimated)	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

#### Certified Values

Certified Value represents certified values that appeared on the tax roll as of 10/05/2022

Land	\$2
AG Benefit	\$0
Extra Features	\$0
Buildings	\$0
Appraised(just)	\$2
Assessed*	\$2
Exemption	\$2
Taxable	\$0

\* Assessed Values Reflect Adjustments for Agricultural Classification and/or the Save Our Homes Cap

### Sales Information

Seq	ORB-Pg	Price	Date	Deed Type
0	2380-0595	\$4,000,000	2003-10-31	SW
1		\$0	2002-02-14	NC
2	1928-1249	\$24,169,700	2001-08-30	SW

Land Information - Total Acreage: 6.27

Land Description	Units	Depth	Land Type	Land Value
CONSERVATION	6.26	0.00	AC	\$3,100

Legal Description

Legal Description	COM AT NWLY COR LOT 1 BLK 3 MAGNOLIA CREEK PB 12 PGS 70-79, E 2650.66 FT, S 1326.57 FT, E 139.01 FT TO POB, E 853.53 FT TO POC, CONC WLY, RAD 3982 FT, CH S 17 DEG E, SLY 261.91 FT, W 314.89 FT, S 71 DEG W 354.17 FT, W 263.38 FT, N 06 DEG W 149.64 FT, N 213.85 FT TO POB
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# SECTION C



# SECTION I

*This item will be provided under  
separate cover*

## SECTION II

*This item will be provided under  
separate cover*

## SECTION III

*This item will be provided under  
separate cover*

## SECTION IV

*This item will be provided under  
separate cover*