Reunion West Community Development District

Agenda

January 11, 2024

AGENDA

Reunion West
Community Development District

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

January 4, 2024

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, January 11, 2024 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:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
    A. DiBartolomeo, McBee, Hartley & Barnes
    B. Grau & Associates
4. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the December 14, 2023 Audit Committee Meeting and Board of Supervisors Meeting
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award
5. Consideration of All Terrain Proposal for Sitework in the Vicinity of 300 Muirfield Loop
6. Consideration of Security Services Agreement Renewal with Reunion West POA
7. Staff Reports
    A. Attorney
    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: February 8, 2024
11. Adjournment

Sincerely,

Tricia L. Adams
District Manager

Audit Committee Meeting

SECTION 3

SECTION A

Reunion West
Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833

591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952

Contact:

Jim Hartley, CPA
Principal

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DMHB

DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Reunion West
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Reuinion West Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Member AICPA **Member AICPA Division for CPA Firms Private Company Practice Section** **Member AICPA**

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

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

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

- ***Professional Staff Resources***

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria

- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews

- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Professional Staff Resources (Continued)***

  - Audits of franchise fees received from outside franchisees
  - Preparation of annual reports to the State Department of Banking and Finance
  - Audits of Internal Controls – Governmental Special Project
  - Assistance with Implementation of current GASB pronouncements

- ***Current and Near Future Workload***

  In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

- ***Identification of Audit Team***

  The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

  The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

  A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

  Jim Hartley, CPA – Engagement Partner (resume attached)
  Will assist in the field as main contact

  Jay McBee, CPA – Technical Reviewer (resume attached)

  Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall's Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining "best practice" accounting policies and procedures.
Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall's Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

- ***Procedures for Ensuring Quality Control & Confidentiality***

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

- ***Independence***

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

- ***Independence (Continued)***

  - Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
  - ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
  - Chapter 21A-21, Florida Administrative Code
  - Section 473.315, Florida Statutes
  - Government Auditing Standards, issued by the Comptroller General of the United States

- ***Computer Auditing Capabilities***

  DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

  We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

  - Understand the computer control environment's effect on internal controls
  - Conclude on whether aspects of the environment require special audit attention
  - Make preliminary determination of comments for inclusion in our management letter

  This evaluation includes:

  - System hardware and software
  - Organization and administration
  - Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	**Jim Hartley**			√	**250-300**
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	**Mark Barnes**		√	√	**800**
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	**Jim Hartley**	√	√	√	**600**
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	**Jim Hartley**			√	**100**
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	**Jay McBee**				**60**
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	**Jay McBee**				**60**
Tradition Community Development District 1-10 Alan Mishlove,District Finance Manager (407)382-3256	2002 - current	√	**Jim Hartley**			√	**350**
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**

TECHNICAL APPROACH

a. ***An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:

   a. Rules of the Auditor General for form and content of governmental audits

   b. Regulations of the State Department of Banking and Finance

   c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.

2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
I. Planning Phase:							
Meetings and discussions with Reunion West Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
II. Detailed Audit Phase:							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
III. Closing Phase:							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
IV. Reporting Phase:							
Review or assist in preparation of financial statement for Reunion West Community Development District							
Prepare management letter and other special reports							
Exit conference with Reunion West Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Reunion West Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Reunion West Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Reunion West Community Development District for the five years as follows:

September 2024	$ 5,100
September 2025	$ 5,250
September 2026	$ 5,475
September 2027	$ 5,650
September 2028	$ 5,800

In years of new debt issuance fees may be adjusted as mutually agreed upon.

SECTION B

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

REUNION WEST
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: January 4, 2024
5:00PM

Submitted to:
Reunion West
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

January 4, 2024

Reunion West Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Reunion West Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team
Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs
Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships
We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation
We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

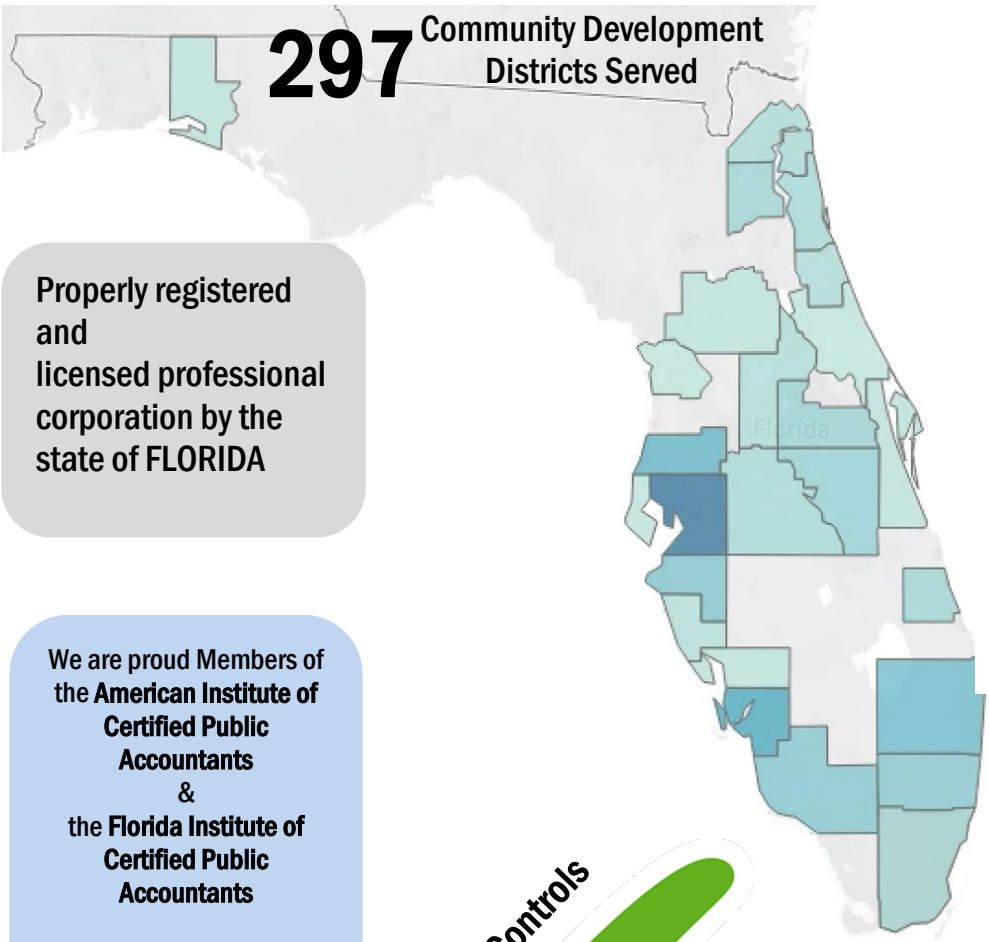
3 Partners

10 Professional Staff

2 Administrative Professionals

2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

Services Provided

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

9 Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

See next page for report and certificate

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

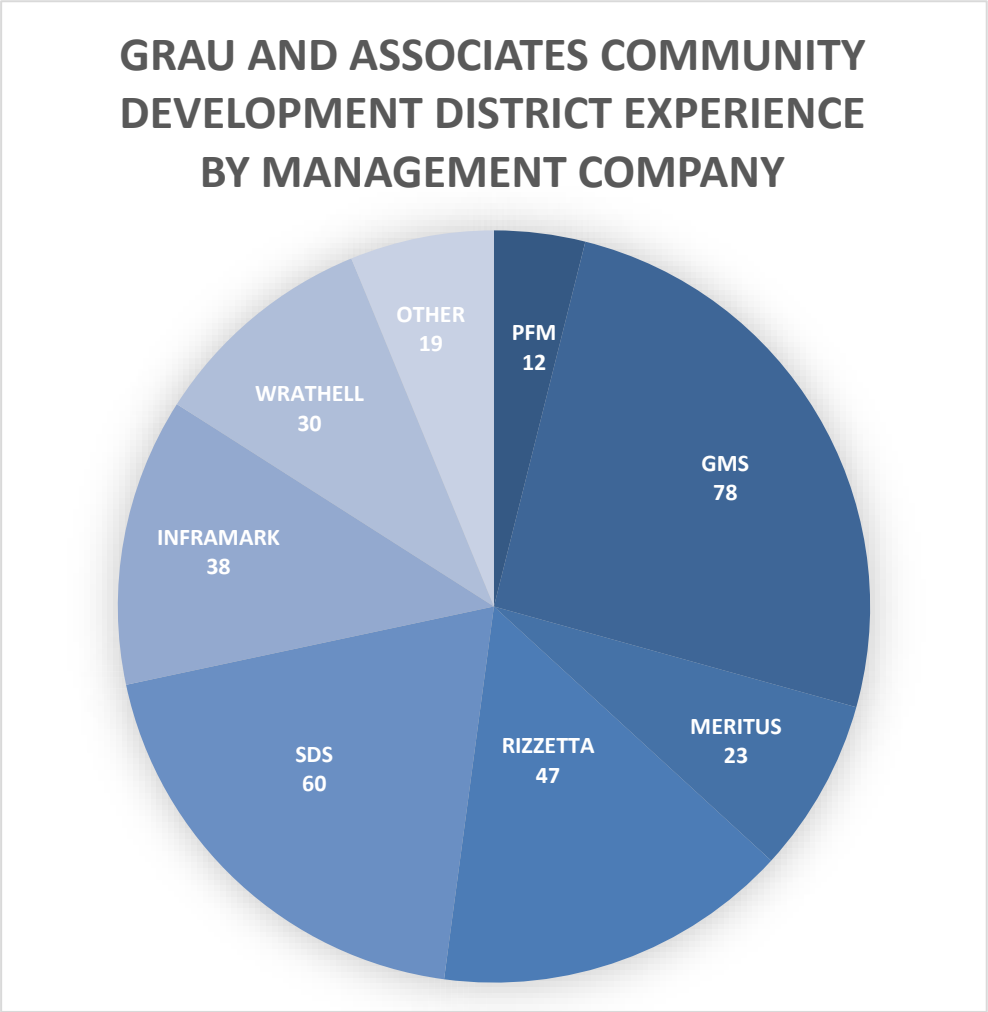
850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
- Tony Grau

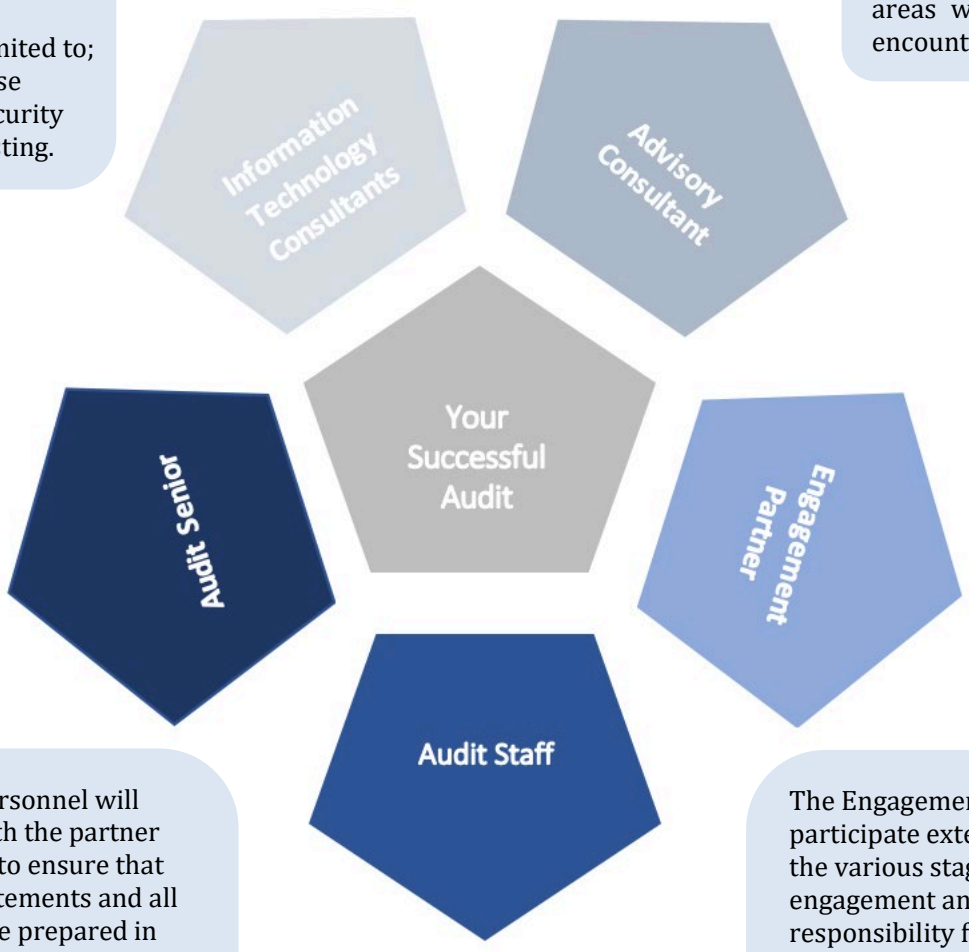
"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.

Antonio 'Tony ' J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
Florida Government Finance Officers Association
Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (*includes of 4 hours of Ethics CPE)*

David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served *(partial list)*

(>300) Various Special Districts
Aid to Victims of Domestic Abuse
Boca Raton Airport Authority
Broward Education Foundation
CareerSource Brevard
CareerSource Central Florida 403 (b) Plan
City of Lauderhill GERS
City of Parkland Police Pension Fund
City of Sunrise GERS
Coquina Water Control District
Central County Water Control District
City of Miami (program specific audits)
City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
East Naples Fire Control & Rescue District
Hispanic Human Resource Council
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
South Trail Fire Protection & Rescue District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana
Town of Lauderdale By-The–Sea Volunteer Fire Pension
Town of Pembroke Park
Village of Wellington
Village of Golf

Professional Education (over the last two years)

Course	Hours
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (*includes 4 hours of Ethics CPE)*

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

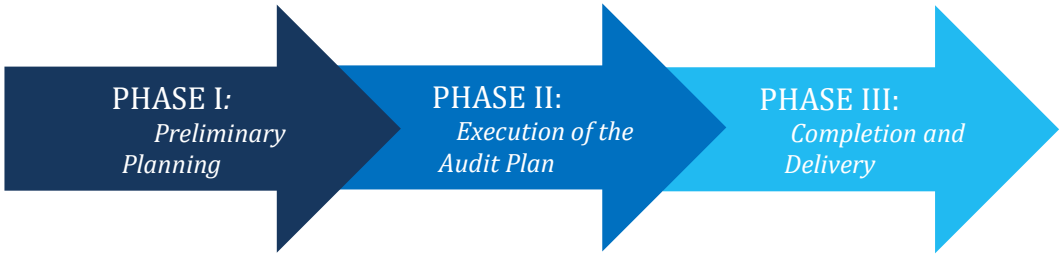
AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***exceed those expectations***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

Year Ended September 30,	Fee
2024	$7,500
2025	$7,600
2026	$7,700
2027	$7,800
2028	$7,900
TOTAL (2024-2028)	**$38,500**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	**333**	**5**	**3**	**328**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing Reunion West Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

Reunion West CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2024- $5,100 2025- $5,250 2026- $5,475 2027- $5,650 2028- $5,800		
Grau & Associates					2024- $7,500 2025- $7,600 2026- $7,700 2027- $7,800 2028- $7,900		

Board of Supervisors Meeting

MINUTES

MINUTES OF MEETING
REUNION WEST
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Reunion West Community Development District was held on Thursday, **December 14, 2023** at 11:00 a.m. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.

Present were:

Graham Staley	Chairman
Mark Greenstein	Assistant Secretary
William (Bill) Witcher	Assistant Secretary

Also present were:

Jill Burns	District Manager
Kristen Trucco	District Counsel

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the Audit Committee meeting to order at 12:45 p.m. A quorum was present.

SECOND ORDER OF BUSINESS **Public Comment Period**

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS **Audit Services**

A. Approval of Request for Proposals and Selection Criteria
B. Approval of Notice of Request for Proposals for Audit Services
C. Public Announcement of Opportunity to Provide Auditing Services

Ms. Burns presented the standard Request for Proposals (RFP) and evaluation criteria, in order for the Board to seek proposals, which would be presented to the Audit Committee at the next meeting. The Audit Committee would then review the proposals, rank the firms and provide a recommendation to the Board. There was also a form of the notice that would run in the newspaper, informing any qualified audit firms that were interested in providing auditing

services, to provide seven hard copies and one electronic copy of their proposal to GMS, Central Florida.

> On MOTION by Mr. Staley seconded by Mr. Witcher with all in favor the Request for Proposals and Selection Criteria and authorization for staff to issue the same were approved.

Mr. Staley noted a typo on the advertisement, which should be changed from January 24, 2024 to January 4, 2024.

FOURTH ORDER OF BUSINESS **Adjournment**

> On MOTION by Mr. Greenstein seconded by Mr. Witcher with all in favor the Audit Committee meeting was adjourned at 12:48 p.m.

_____ _____
Secretary/Assistant Secretary Chairman/Vice Chairman

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, **December 14, 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	Chairman
Mark Greenstein	Assistant Secretary
William (Bill) Witcher	Assistant Secretary

Also present were:

Jill Burns	District Manager
Kristen Trucco	District Counsel
Steve Boyd *(via Zoom)*	Boyd Civil Engineering
Alan Scheerer	Field Manager
Victor Vargas	Reunion Security
Residents	

The following is a summary of the discussions and actions taken at the December 14, 2023 Reunion West Community Development District's Board of Supervisors meeting.

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the meeting to order at 11:05 a.m. and called the roll. A quorum was present.

SECOND ORDER OF BUSINESS **Public Comment Period**

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the November 9, 2023 Board of Supervisors Meeting**

Ms. Burns presented the minutes of the November 9, 2023 Board of Supervisors meeting. Mr. Staley asked if Ms. Adams met with Resident Kelsey Jensen of 1338 Seven Eagles Court, Unit 102 privately to answer his questions. Ms. Burns did not know and would find out.

> On MOTION by Mr. Witcher seconded by Mr. Greenstein with all in favor the Minutes of the November 9, 2023 Board of Supervisors Meeting were approved as presented.

FOURTH ORDER OF BUSINESS **Public Hearing to Amend and Restate Parking Rules**

Ms. Burns indicated that the public hearing to Amend and Restate Parking Rules was advertised.

A. Open Public Hearing

> On MOTION by Mr. Witcher seconded by Mr. Greenstein with all in favor the Public Hearing to Amend and Restate the Parking Rules was opened.

B. Public Comment

There being no comments, the next item followed.

C. Consideration of Resolution 2024-01 Adopting Amended and Restated Parking Rules

Ms. Burns recalled that the Board reviewed the rule changes at the prior meeting to add an area on Valhalla Terrace that was not previously included in the towaway zone and was informed by Ms. Adams that one other area was added. Mr. Scheerer stated that the Board discussed having one sided parking on the golf course side of Grand Traverse Parkway and they designated both sides of Grand Traverse Parkway and Tradition Boulevard all the way to Twin Eagles Loop where there were homes, as no parking. No consideration was given of installing signs at this time, but if there were parking issues and they had to enforce a Towing Policy, they would have to install signs. Mr. Witcher requested clarification of the *"No Parking"* zone. Mr. Scheerer explained that it was from Tradition Boulevard past Desert Mountain Court and into The Estates, from the first

home on the left and the first home on the right on Grand Traverse Parkway. There were already parking designations from Grand Traverse Parkway to Valhalla Terrace and on Golden Bear Drive. A map of these areas was included in the agenda package and recommended designating both sides of the street in that location as no parking as there were no homes.

Mr. Staley was in favor of this as people were already parking where there were three homes on Grand Traverse Parkway near Bears Den, because there was nowhere to park. In addition, a double yellow line was an indication of no parking and there should be signage, but it did not have to be 40 yards apart, as he agreed with Mr. Scheerer, if they did not install signage, people were going to park there. Mr. Scheerer explained that signage was typically 150 feet apart and offered to work with Fausnight to place signage the entire length, as two dozen sign posts were purchased and stored by The Stables. Mr. Witcher questioned where staff would direct people to park when there was not enough parking. Mr. Vargas pointed out with the construction parking was difficult. Mr. Staley agreed as the contractor was parking their vehicles there, but it would end soon. However, if someone had an accident, because of where vehicles were parked, and there were not *"No Parking"* signs, it would be difficult to tow a vehicle. Therefore, they needed to look into the cost of installing *"No Parking"* signs. Mr. Scheerer noted that many of the areas that had signage were as far as 300 feet apart. Mr. Staley requested that Mr. Scheerer stretch it to 50 or 60 yards. Ms. Trucco would work with Mr. Boyd to check the county codes. Mr. Staley believed if they do not install the signage, people would be confused. Mr. Witcher felt that they had no choice but to install *"No Parking"* signs on both sides and understood that the area across from the playground on Grand Traverse Parkway, was already designated as a parking area and suggested moving forward with the parking on the playground side of Valhalla Terrace. Mr. Scheerer would work with Fausnight on the installation of the *"No Parking"* signs and with Mr. Boyd to confirm the maximum distances for the long stretch of Grand Traverse Parkway to Twin Eagles Loop in The Estates section.

Mr. Staley pointed out they allowed parking in front of the houses on one side of Valhalla Terrace; however, last weekend, four cars were parked all day long in the spaces that were temporarily reserved for the playground and mailbox kiosks due to a party in one of the houses opposite the playground and questioned whether they could tow the cars. Mr. Trucco advised that the District could set a parking time limit. However, Mr. Staley preferred that Security tow the cars because residents could not use the playground. Mr. Witcher agreed as there were times when

guests and renters were parked there overnight. Ms. Trucco pointed out that Security's role may be difficult, but a provision could be added to only allow use of those parking spaces for utilization of the playground. Mr. Staley proposed installing a *"No Parking"* sign at the playground except for use of the playground and mail kiosk, that Ms. Trucco include a provision to the Parking Rule to allow for parking at the playground to users of the playground and/or mail kiosk as shown in Appendix 5.1 and Mr. Vargas have the authority to call a towing company. *There was Board consensus.*

> Mr. Greenstein MOVED to approve the Amended and Restated Parking Rules as amended to allow for parking at the playground to users of the playground and/or mail kiosk as shown in Appendix 5.1 as evidenced by the adoption of Resolution 2024-01 and Mr. Staley seconded the motion.

Mr. Staley recalled asking Ms. Adams to contact the Encore POA since the parking applied to the POA as well and question whether their preference was to have golf carts were allowed to be parked on the road, since golf carts were not permitted on CDD roads. Yesterday, the POA agreed they did not want golf carts to be parked on roads. A Resident asked about the apron as they did not want anyone to be on the sidewalk. Ms. Trucco advised that the swale was CDD property if part of the roadway owned by the CDD. Mr. Staley pointed out that parking was permitted on the apron, but not encroach the sidewalk. Ms. Trucco indicated that a car was subject to towing if it was blocking a sidewalk or driveway and asked if the Board wanted to prohibit no parking on the swale/apron. Mr. Staley was in favor of including language to prohibit parking within a landscaped or grassed surface of the District, including but not limited to the grass verge. Mr. Greenstein pointed out that the apron was part of the roadway just like the verges. Mr. Staley clarified it was on CDD land, but the concrete belonged to the owner. Ms. Trucco advised that technically, the sidewalk, apron and verge were part of the roadway track that the CDD owned, but multiple homeowners' associations provide authority to individual owners with regards to their driveway and there could be a question about whether the apron was in the CDD's jurisdiction or subject to an HOA declaration. Mr. Staley pointed out that the CDD did not power wash the apron. *There was Board consensus to approve the amendment to the swale language.*

On VOICE VOTE with all in favor approving the Amended and Restated Parking Rules as amended to allow for parking at the playground to users of the playground and/or mail kiosk as shown in Appendix 5.1 and clarifying the language pertaining to swales as evidenced by the adoption of Resolution 2024-01 was approved.

D. Close Public Hearing

On MOTION by Mr. Staley seconded by Mr. Witcher with all in favor Public Hearing to Amend and Restate the Parking Rules was closed.

FIFTH ORDER OF BUSINESS **Consideration of Osceola County Property Appraiser Data Sharing and Usage Agreement**

Ms. Burns explained that information was exempt from public records for certain professions, such as a judge or a police officer and this was the renewal from an existing agreement as Osceola County required that the District enter into an annual agreement.

On MOTION by Mr. Staley seconded by Mr. Witcher with all in favor the Osceola County Property Appraiser Data Sharing and Usage Agreement was approved.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2024-02 Approving Conveyances from Encore Phase 4**

Ms. Trucco recalled that the Board approved conveyances before for Encore from Reunion West Development Partners, LLP per plats that needed to go through permitting and obtain approvals from the county as part of their development process to build in Osceola County. Within the Encore Phase 4 plat, certain tracts would be owned and maintained by the CDD, HOA, county, etc. Yesterday, GMS distributed some backup material for this resolution, including a copy of the plat. Tracts C, E, G and RW-1, which were on the Reunion West Phase 4 plat, would be owned by the CDD. However, the CDD would not accept ownership of the two stormwater retention tracts, an open space tract and a right-of-way (ROW) tract until the developer completed construction of the property. In addition, Tract RW-1, a roadway tract in Reunion West on the 17th and 18th fairways, was being removed from the conveyance, as it was being conveyed to the HOA. Ms.

Trucco requested that the Board adopt Resolution 2024-02, approving the conveyance of the tracts from Reunion West Development Partners, LLP to the CDD, subject to execution from District Counsel and the District Engineer and delegating authority to a Supervisor for final execution. Attached to the resolution was a Special Warranty Deed, the legal instrument transferring the real property tract from the developer to the CDD and Bill of Sale, transferring the infrastructure improvements that the developer constructed to the CDD. Attached to the Bill of Sale, was an exhibit listing some improvements, which Ms. Trucco asked the District Engineer to confirm as well as an estimate of value for accounting purposes. There was also an Owner's Affidavit and Agreement Regarding Taxes, providing the developer's assurance that there were no outstanding taxes or encumbrances on the parcels that would prohibit the CDD's ownership and maintenance after the deed was recorded. A Title Report would be ordered to show any liens or encumbrances on these tracts. Ms. Trucco would not sign off on the conveyance until this report was received. The final document was a Certificate of the District Engineer, which was a requirement in the CDD's bond documents, for the District Engineer to certify that the conveyance of the four tracts was in accordance with the development plan for the CDD and that the condition of the improvements and the tracts were up to the District's standards for acceptance.

Mr. Staley pointed out that all four tracts were within the Encore neighborhood and Reunion West Development Partners, LLP owned Encore and questioned when money would be transferred regarding the ownership of this land. Ms. Trucco confirmed that no money would be exchanged at this time as the property was developed pursuant to the plans and the developer was simply conveying the tracts in accordance with the development plans. Mr. Boyd recalled that the construction was funded out of a CDD capital bond that the development was being assessed for and was verifying the amount. Ms. Trucco believed that it was an $8 million bond issuance, but the project was $12 million and the developer did not seek reimbursement for these additional improvements. Mr. Greenstein asked if these were additional areas that were overlooked in that previous review. Ms. Trucco explained the four tracts were under construction at the time and the CDD did not accept property unless construction was completed, but since the tracts were now constructed, they were going through the process of getting them conveyed. Mr. Greenstein asked if there was other development within Encore Reunion West. Ms. Trucco would find out. Mr. Staley was in favor of approving this conveyance, subject to clarification from the District Engineer on whether bond funds were utilized. Mr. Greenstein suggested deferring this matter

until the next meeting to get these questions answered, unless there was an urgency. Ms. Trucco pointed out that the developer may have to pay taxes on these parcels, if they were not conveyed to the CDD and the best-case scenario was for the CDD to take ownership of the property. Mr. Greenstein asked if they were maintaining these tracts. Mr. Scheerer confirmed that the tracts were being maintained for years. Ms. Trucco recommended that the District not maintain property until the deed was recorded in the CDD's name.

> On MOTION by Mr. Greenstein seconded by Mr. Witcher with all in favor the adoption of Resolution 2024-02 Approving Conveyances from Encore Phase 4 in substantially final form, pending approval from District Counsel and the District Engineer and authorization for the Chair to provide the final execution was approved.

SEVENTH ORDER OF BUSINESS **Appointment of Audit Committee**

Ms. Burns reported that the District's audit was up for renewal and under the Florida Statutes, a separate Audit Committee needed to be established to issue a Request for Proposal (RFP). Generally, a Board appointed themselves as the Audit Committee.

> On MOTION by Mr. Greenstein seconded by Mr. Staley with all in favor the Board appointing themselves as an Audit Committee in order to issue a Request for Proposals for auditing services.

EIGHTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Since the last Board meeting, Ms. Trucco prepared a resolution for the conveyance, worked on resolution of the verge area with the attorney for the Reunion West POA and would continue to follow through with its sign off. A conference call with the Reunion West POA was held yesterday to discuss the verge issue, which went well and was working with the POA to compose a short one-page Memorandum of Understanding, memorializing everyone's understanding of maintenance and ownership responsibility of the verge area. Mr. Staley indicated that he had two conference calls with Ms. Aura Zelada, the Community Association Manager for the Reunion West POA, and the Vice President of the POA and yesterday, he and Ms. Trucco met with the POA Board. It was a very positive relationship and exercise and they were building a strong working relationship. Because the Memorandum of Understanding was non-binding, they all

agreed to carry on as they were, which the CDD and POA were comfortable with. Mr. Greenstein asked if they were modifying the declaration for the one parcel. Mr. Staley explained that it was in order for Ms. Trucco to consider whether a License Agreement was necessary, to ensure that the POA continued to maintain it. The bottom line was they were going to continue to maintain the parcel. However, other items were discussed, which would be included on a to-do list.

Mr. Staley recalled that a Board Member asked if there was any CDD owned property in the Encore neighborhood that could be used for an amenity. There were stormwater dry ponds, but in a prior agenda item, there was open space. No action needed to be taken today, but over the next four to six weeks, they could research whether open space was owned by the CDD that could be used to develop a CDD amenity for Encore West, because there were no CDD amenities. In the past, a Board Member lived in a CDD where a playground was built on a dry pond. Ms. Zelada recalled that a playground was built over a dry retention pond and there was playground equipment on it and would obtain additional information. Ms. Burns advised that there would be a liability issue for the District's insurance carrier, by inviting children to play in an area designed to hold water. Mr. Staley requested that the District Manager and Ms. Zelada research this matter and for the District Manager to find out if the Encore Club paid any CDD assessments because they use many of the facilities. A Board Member asked if there were any CDD amenities on the west or east side that could be repurposed to be more attractive to owners of Encore, but Mr. Staley did not think that was a possibility because the of all of the pools, the large rental market and Seven Eagles being a self-contained facility. Mr. Greenstein pointed out the struggles they have been having for years with repurposing The Stables and in the next month or so, they would have to make the decision on whether or not they could repurpose it. Ms. Trucco recalled that the Reunion East Board directed the District Engineer to review through all of the requisitions to see what bond money was spent on The Stables and Bond Counsel was charging $10,000 to $20,000 to provide the analysis. Mr. Staley requested that the Board consider it for a couple of months to see if Ms. Zelada had any ideas from the Reunion West POA. Mr. Greenstein agreed as he was pushing for amenitization on the west side because everything was on the east side.

Mr. Staley recalled at the last Board meeting, there was a question about whether there was a reciprocal relationship between Spectrum, which was behind the water park and Encore Club; however, Ms. Zelada confirmed this morning that there was no reciprocal arrangement. Mr. Greenstein asked whether there was any such arrangement in Reunion Village. Mr. Staley pointed

out that that if the Reunion East CDD included Reunion Village, it would get complicated and suggested following up on whether all of owners in Reunion Village had access to Encore Club. Ms. Zelada explained that the Encore Club was strictly for owners in the Reunion West POA, but there were a group of homeowners that were not happy with the way the association documents were written, as they clearly state that they must belong to the Encore Club. Furthermore, if their home was not managed by the management company, their guests were not permitted to use the Encore Club. Mr. Staley noted it was consistent with Spectrum, as Spectrum owners must be mandatory members of the Spectrum Club. Mr. Vargas pointed out that many owners came into the office wanting to get a membership card, but it was not their responsibility to provide one. Mr. Staley confirmed that according to Mr. Vargas, anyone who lived in Encore and were a CDD taxpayer, were entitled to obtain an access card. Mr. Greenstein felt that this was something that they needed to get a handle on. Ms. Zelada sent an email to the membership team to verify this.

Ms. Trucco was continuing to follow up with legal counsel for the Osceola County Sheriff's Office (OCSO) on the Traffic Enforcement Agreement and was waiting for their revisions. Mr. Staley questioned whether Ms. Trucco sent weekly emails to them and they did not say anything verbally or in writing for several weeks. Ms. Trucco confirmed that their counsel responded approximately a couple of weeks ago, apologizing and informing them that they were working on it, but it has to go through multiple channels. Mr. Staley requested further discussion next month and escalating it, if she received no further response. Mr. Witcher asked if they were trying to get out of controlling their roads. Ms. Trucco explained that the Traffic Enforcement Agreement was an understanding between both parties that these were public roadways and they had jurisdiction; however, there was a concern about the gates and if it made the roadways private. She continued to reiterate that the roadways were public and services should be provided as residents were paying taxes, but wanted it in writing that the OCSO had jurisdiction, due to receiving different responses from different people.

Mr. Staley suspected that OCSO had to confirm their arrangements with other CDDs. Mr. Greenstein recalled that there were anomalies like the blue signs at Tradition Boulevard and Grand Traverse Parkway, which were replaced and beautified and they had to enter into some kind of legal agreement and have it identified on a map to exclude certain roadways. Ms. Trucco confirmed that they could not enter into an agreement on behalf of anyone else and in the current agreement that they were reviewing, OCSO had authority over the roadways owned by the CDD and within

the CDD boundary. Mr. Greenstein questioned whether there was pushback because they were not entering into the Off Duty Patrol Program. Ms. Burns pointed out that they were usually able to get it resolved and particularly in smaller cities and counties like Polk County, it was an educational issue for the person answering the phone or deputies did not understand the difference between an HOA and a CDD, which was clarified by the City or County Attorney that these were public roads. Ms. Trucco did not believe that any of the other CDDs located in Osceola County that they represented currently had an agreement in place. There was a jurisdiction issue raised with regard to cases or tickets being challenged by people. CDD was happy to put in writing that their roadways were public and the OCSO had jurisdiction to write tickets and would see what they came back with.

Mr. Staley requested that the Board consider the issue of the alleged encroachment on Grand Traverse Parkway with the bocce ball court, to establish who owned it, because there were five or six other properties who could want an additional 13 feet and deserved to have some clarity of ownership. If it was owned by Kingwood or the CDD, they should have some documentation that cleared it up, as long as the CDD had access to the dry pond. Ms. Trucco agreed, as she had multiple phone calls since the last meeting but preferred to discuss it at/before the next meeting or at a closed meeting. Mr. Witcher pointed out the owner of the home already placed the home back on the market and if a transaction happened through a real estate deal, it may complicate issues.

B. Engineer

Mr. Boyd would meet with Mr. Scheerer after the meeting to discuss the speed table locations and send it out to bid.

C. District Manager's Report

i. Action Items List

Ms. Burns presented the Action Items List, which was provided for informational purposes. Mr. Scheerer reported that Yellowstone tried to bring a bobcat service on board for the Whitemarsh Mount, but they were unresponsive and reached out to All Terrain. Florida Gas Transmission provided permission to move as much soil as they wanted, but there were two other utilities that they were trying to get permission from; Teco Gas and OUC and hopefully, this matter could be resolved by the next meeting. Mr. Scheerer was close to collecting the data from the radar signs and should have all of the vehicle speed and quantity of vehicle information for all locations for

the past three months. However, the radar sign on Grand Traverse Parkway, was not allowing for the collection of data and there were two radar signs in Reunion East that were also being problematic. He was trying to put together a map of all of the radar sign locations to provide to the Board at a future meeting. Mr. Witcher questioned the status of the RFP related to the pavement management. Mr. Boyd stated there was a request to add speed control to the speed tables and had a first draft of what they were recommending, which he would discuss with Mr. Scheerer either next week or the first week after New Years to finalize.

Mr. Staley questioned where Reunion East was heading in regards to The Stables, as his recollection was that they wanted to dispose of it. Mr. Greenstein reported that they have been discussing it for some time and had some interest from a property owners' group in acquiring it. The bottom line was whether they repurpose, maintain it, just like this facility or Seven Eagles, allow the property owners group to acquire it or Kingwood build on the property with CDD funds, they needed to determine the impact and what the property was worth in terms of the amount to pay off the bond indebtedness. However, until there was approval from Bond Counsel and the bond trustee, that they can actually dispose of the property, they could not proceed with allowing anyone who was interested to bid on it. The reason why they were considering disposal, was because none of their ideas were coming to fruition and the simplest thing to do would be to have a developer like Kingwood repurpose the facility, but they would have to turn into something that was beneficial for the community. However, Mr. Greenstein had not been pushing heavy in that direction because financially, when looking at what the reduction in debt service would be and spreading it across a large basis, it was miniscule.

Ms. Trucco pointed out there was an Internal Revenue Code whereby only 10% of the entire bond issuance could be used for private purpose and Bond Counsel must perform a Tax Analysis to determine the amount remaining in the bond issuance. If they have not reached the 10% maximum, it could potentially be repurposed or leased to a private restaurant. In order for the Tax Analysis to be completed, Mr. Boyd must go through the bond requisitions to determine the amount of bond funds expended on The Stables. Mr. Greenstein believed that either the property owners' group had enough funding, which he personally did not like, since The Stables were built with an equestrian feature or Kingwood would repurpose and manage it under a Management Services Agreement (MSA), which was the best outcome. In his opinion, $20,000 was significant just to see what bond debt remained. Ms. Trucco explained that the analysis would take between

10 to 20 hours, but it was complicated because they must determine whether it was within the 10% and figure out the percentage of private use, which takes time. Mr. Staley agreed it was a great deal of money, but it allowed for another level.

ii. Approval of Check Register

Ms. Burns presented the Check Register from November 1, 2023 through November 30, 2023 in the amount of $82,434.75. Due to an increase in mail fraud, Checks 2217 through 2219 were voided in an abundance of caution and they were waiting for the bank to refund the money. One check was fraudulently cashed and the other two were voided and reissued.

> On MOTION by Mr. Staley seconded by Mr. Greenstein with all in favor the November Check Register was approved.

iii. Balance Sheet and Income Statement

Ms. Burns presented the Unaudited Financial Statements through October 31, 2023, which were for informational purposes. This was the first month in the new fiscal year and in November/December, they would start receiving funds from tax bills.

iv. Replacement and Maintenance Plan

Ms. Burns presented the Replacement and Maintenance Plan for Fiscal Year 2024, which was their project list. It was for informational purposes. Mr. Staley would speak to Ms. Adams on aligning it so that there was one list.

D. Security Report

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

NINTH ORDER OF BUSINESS **Other Business**

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS **Supervisor's Requests**

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS **Next Meeting Date – January 11th, 2024**

The next meeting was scheduled for January 11, 2024 at 11:00 a.m.

TWELFTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Greenstein seconded by Mr. Witcher with all in favor the meeting was adjourned at 12:45 p.m.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION 5

PROPOSAL

Project Name:	**300 Muirfeild Loop**
Project Phase:	***Fill Dirt Removal***
Job Number:	

1980 Camron Ave
Sanford, FL 32771
P: (386) 218-6969 F: (386) 218-6970
www.allterraintractorservice.com

Project Address: **300 Muirfeild Loop**
City, State, Zip: **Kissimmee, Fl. 34747**

Proposal Date: **Thursday, December 14, 2023**
Proposal price good for 30 days from the date of this proposal.

Prepared for: **GMS Central Florida**
Address: **219 East Livingston Street**
City. State, Zip: **Orlando, FL 32801**

Contact: **Alan Scheerer**
Phone: **407-841-5524**
Cell: **407-398-2890**
Email: Acsheerer@gmscfl.com

Scope of Work

1. Under The Terms and Conditions of This Proposal. All Terrain Tractor Service Inc, Hereby Proposes to Provide Labor, Materials, Supervision Necessary **to Complete "ONLY" the Described Line Items Listed Below. No Other Work expressed or Implied in This Proposal.**

Qualifications & Exclusions

1. There are **No permits** included in this proposal. If any are required, they will be at an additional cost.
2. There are **No bonds** included in this proposal. If any are required, they will be at an additional cost.
3. There is **No handling of contaminated, hazardous, or unsuitable materials** included in this proposal. If any is required, it will be at an additional cost.
4. There are **No MOT or Jersey Barriers of Any Kind** included in this proposal. If any are required, they will be at an additional cost.
5. There is **No Night Work, Overtime** included in this proposal. If any are required, they will be at an additional cost.
6. There is **No Concrete Plant Or Asphalt Plant Opening Fee's** included in this proposal. If any are required, they will be at an additional cost.
7. Proposal price is based on the assumption that this project will require red-lined as-builts only. **If certified as-builts are required, they will be at an additional cost.**
8. Any electrical, power, gas, CATV, telephone, utilities relocated or removed **by others.**
9. There is **No Dewatering** In This Proposal. If Needed it will be an additional Costs.
10. There is **Landscaping, or Irrigation or Irrigation Repairs in this Proposal.** If needed it will be an additional Costs.
11. Any electrical work associated with site work scope is **by others.**
12. **This Bid is Based Soley on Information Provided by Others. All Terrain Accepts No Responsibilty to Unforeseen Differences.**

CODE	DECRIPTION	QTY	UOM	UNIT PRICE	TOTAL
1.001	Mobilization	1	LS	$2,800.00	$2,800.00
1.001	Superintendent	8	HR	$85.00	$680.00
4.001	Disc Site	1	LS	$2,250.00	$2,250.00
3.003	Excavate Fill on Lot and Stock Pile	1450	CY	$3.95	$5,727.50
4.005	Front End Loader & Operator to Load Trucks	1450	CY	$2.25	$3,262.50
4.005	Export Fill Off Site	1450	CY	$15.50	$22,475.00
4.003	Final Grade Site For Hydroseeding	1	LS	$2,500.00	$2,500.00
9.000	Hydro Seed Lot	1	LS	$2,250.00	$2,250.00
				Proposed Total	**$41,945.00**

Landon Massa
All Terrain Tractor Service, Inc.

Alan Scheerer
GMS Central Florida

3:48 PM, 12/14/2023

	/ /		/ /
Authorized Signature	Date	Authorized Signature	Date

Price is subject to change, pending receipt of 'Final Construction Drawings'.


Whitemarsh
Muirfield Loop
STOP


300

SECTION 6

From: Brian Hess
To: Kristen Trucco
Subject: RE: Reunion West Security agreement
Date: Friday, December 15, 2023 11:05:05 AM
Attachments: image004.png
image005.png
image006.png
image007.png

Hi Kristen, I know we are getting to the end of the security agreement and I'm circling back on this after receipt of direction from the POA on this. For the most part, the POA would agree to re-execute the existing agreement, but does request revisions as provided below. We believe that these changes, while minor, do help to narrow the exposure to the POA in a manner fair to the CDD, recognizing both entities' legal status and entitlements.

Please see the proposed revisions to sections 16, 17, and 19, as suggested below.

16. Indemnification: Pursuant to Florida Statute 768.28 (2023), as may be amended from time to time, and notwithstanding anything to the contrary contained herein, the CDD agrees that it will utilize its sovereign immunity rights to the extent available for any and all liabilities, claims, penalties, forfeitures, suits, legal or administrative proceedings, demands, fines, punitive damages, losses, liabilities and interests, and any and all costs and expenses incident thereto. To the extent that such sovereign immunity rights are not available to the CDD, and except for matters specified in Section 19, the POA agrees to indemnify, save harmless and defend the CDD, their officers, directors, board members, employees, agents and assigns, from and against any and all remaining liabilities, claims, penalties, forfeitures, suits, legal or administrative proceedings, demands, fines, punitive damages, losses, liabilities and interests, and any and all costs and expenses incident thereto (including costs of defense, settlement and reasonable attorneys' fees, which shall include fees incurred in any administrative, judicial or appellate proceeding) which the CDD, their officers, directors, board members, employees, representatives, agents and assigns, may hereafter incur, become responsible for or pay out to the extent arising out of (i) the POA' s breach of any term or provision of this Agreement, or (ii) any grossly negligent or intentional act or omission of the POA, its agents, employees or subcontractors, in the performance of this Agreement. Furthermore, in the event the POA shall be required to indemnify any party under this paragraph, this indemnification shall, in all circumstances, be limited to an amount not to exceed the total amount of any insurance proceeds available to the POA at the time the indemnification is made.

17.c: (c) The CDD is a local unit of special purpose government created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes. The POA agrees to cooperate with the CDD to supply any POA documentation available to assist the CDD to comply with all applicable requirements of the "Sunshine Law," the "Public Records Law," the Community Development Districts Law, and all other statutes and regulations applicable to the ~~POA~~ CDD. The POA otherwise agrees merely to comply with any statutes to which it is bound under Florida law as a homeowners association, including F.S. 715.07, 720 and 617.

19. Maintenance of CDD Facilities. Notwithstanding the fact that the POA or a Sub-Operator may occupy a CDD Facility in order to provide the Services under this Agreement, the CDD shall be

responsible for the maintenance of all CDD owned property and assets including, but not limited to, any and all guard houses and security gates. However, the POA or Sub-Operator is hereby explicitly, and for the term of this agreement, granted a license for and shall be responsible for any and all installation and maintenance of equipment, tools, communication devices, monitoring devices or other items which are necessary for the POA or Sub-Operator to provide the Services contemplated hereunder. In addition, the POA or the Sub-Operator shall maintain a current inventory of all items or assets owned by the POA or the Sub-Operator which are installed, placed or stored on CDD property or in a CDD Facility, but these items and assets shall at all times remain the property of the POA or the Sub-Operator, as the case maybe.

Sincerely yours,

Brian S. Hess
Brian S. Hess, Esq.
Attorney

Please note that our office will be closed for observation of Thanksgiving Thursday, November 23, 2023 and Friday, November 24, 2023.

The Right Relationship is Everything!

DI MASI || BURTON P.A.

Di Masi Burton, P.A.
801 N. Orange Avenue, Suite 500
Orlando, Florida 32801
(ph) 407-839-3383 ext.201
bhess@orlando-law.com

SECURITY SERVICES PROVIDER AGREEMENT
(OPERATIONS)

THIS SECURITY SERVICES PROVIDER AGREEMENT (this "Agreement") is entered into as of the 10th day of December, 2020, by and between REUNION WEST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Osceola County, Florida (the "CDD"), and REUNION WEST PROPERTY OWNER'S ASSOCIATION, INC., a Florida not-for-profit corporation (the "POA").

RECITALS

WHEREAS, the District is a local unit of special purpose government created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended

WHEREAS, the following properties and facilities are owned and operated by the Reunion West Community Development District:

> All property and facilities, together with all such buildings, furniture, fixtures, machinery, appliances, operating equipment, books, records and other personal property used in the operation of such facilities, if any, as shown on Exhibit "A" attached hereto (collectively, the "CDD Facilities").

WHEREAS, the POA acknowledges that the CDD, its residents and their guests expect a high level of service, quality and professionalism with regard to any security service provided within the CDD.

WHEREAS, the CDD owns the real property on which the CDD Facilities are constructed.

WHEREAS, the CDD desires the benefit of the presence and expertise of professional security services to assist in the monitoring and security of CDD Facilities upon the terms and conditions set forth in this Agreement, and the POA is willing to provide such security services to the CDD directly or through an authorized sub-operator pursuant to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the sum of One and 00/100 Dollars ($1.00), each to the other paid and other valuable considerations paid by each party to the other, the receipt and sufficiency of which is hereby acknowledged, and in further consideration of the mutual covenants and conditions contained herein, the parties agree as follows:

1. Incorporation of Recitals. The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Agreement.

2. Term of Agreement. This Agreement shall be for an initial term beginning on January 1, 2021 and ending on December 31, 2021. At the end of this initial 12 month term, the Agreement shall renew automatically on an annual basis for two one-year periods at the same conditions and terms unless otherwise terminated or amended as provided herein. Additional extensions shall be at the option of the CDD.

3. Acceptance of Security Services Responsibility. The CDD hereby retains the POA to render the services herein stated in accordance with the standards set forth herein, and the POA hereby accepts such duties and shall discharge such duties all in accordance with the terms and conditions set forth in this Agreement. The POA shall take no actions inconsistent with Florida law, rules and regulations, pertaining to the District, including, but not limited to, public access requirements.

4. Specific Authority. The CDD hereby grants to the POA the power and authority to provide, either directly or through a sub-operator(s), security services to, and surveillance and monitoring of, the CDD Facilities.

5. Delegation. The POA may retain a sub-operator(s), such as a professional security services provider or other qualified operator, including, without limitation, an affiliate of the POA, to perform some or all of its duties with respect to the CDD Facilities and may delegate to such sub-operator(s) some or all of its authorities and duties hereunder, so long as all of the terms of this Agreement are incorporated into the terms of any such agreement between the POA and any sub-operator(s) (as applicable, the "Sub-Operator"). It shall be the responsibility of the POA to require that any Sub-Operator has the ability to, and has in fact agreed to, assume the responsibilities of the POA under this Agreement. Should the POA elect to retain a Sub-Operator in accordance with this Agreement, and should such Sub-Operator assume all of the obligations and duties of the POA hereunder, then any reference, where applicable, to the POA in this Agreement shall automatically refer to the Sub-Operator. Any security service contracted hereunder shall comply with all authorization, notice and procedural requirements contained in Section 715.07, *Florida Statutes*.

6. No Compensation. The District and POA acknowledge that both parties benefit from Security Services. Therefore, there shall be no compensation hereunder for the Services (as defined below) provided by or contracted by the POA.

7. Services Provided by the POA. The POA, individually or through a Sub-Operator shall, in accordance with this Agreement, ensure that the CDD Facilities are provided with the following security services ("Services"):

(a) security personnel to staff the main entry guardhouse within the CDD, 24 hours per day, seven days a week, and control access to the CDD Facilities in strict accordance with specified and approved CDD rules and regulations as adopted by the CDD, as may be amended by the CDD from time to time upon at least 30 days' prior written notice to the POA;

(b) security personnel to monitor all roads therein as determined by the CDD and, in the event a Sub-Operator is retained, as confirmed by the POA;

(c) responding to security emergencies within the CDD Facilities;

(d) traffic control when necessary;

(e) on-site vehicle assistance;

(f) maintaining severe weather and disaster response preparedness.

8. Standards and Operation. The Services shall be provided in accordance with those of a high quality professional security services provider, and at a level consistent with or better than a similar operation in central Florida.

9. Employees: Independent Contractor Status. All matters pertaining to the employment, supervision, compensation, promotion and discharge of any employees of entities retained by the POA, including the Sub-Operator, are the sole responsibility of such entities retained by the POA. Any entity retained by the POA shall fully comply with all applicable acts and regulations having to do with workman's compensation, social security, unemployment insurance, hours of labor, wages, working conditions and other employer-employee related subjects. In performing any Services, the POA shall be an independent contractor and not an employee of the CDD, and any Sub-Operator(s) or entity retained by the POA to perform the Services shall only have contractual privity with the POA and shall not be an employee or an independent contractor of the CDD. It is further acknowledged that nothing herein shall be deemed to create or establish a partnership or joint venture between the CDD and the POA. The POA has no authority to enter into any contracts or agreements, whether oral or written, on behalf of the CDD.

10. Supervision of Security Officers. The POA shall have the sole right to direct and supervise all security officers and other personnel furnished by the POA to the CDD. The CDD shall not have the right to alter instructions or directions given to the security officers or other personnel furnished by the POA or assume any supervision of such security officers or personnel; however, if it does so, the CDD shall be solely liable for any and all consequences arising therefrom and shall indemnify, defend and hold harmless the POA, any Sub-Operation and their respective affiliates, and their respective owners, officers, directors, partners, employees, contractors, agents and representatives (each, an "Indemnified Party") from and against all liabilities, claims, actions, suits, proceedings, damages, costs and expenses (including attorneys' and paralegals' fees and costs whether suit be brought or not and at all trial and appellate levels and in bankruptcy), of any kind and nature arising out of, resulting from or related to, directly or indirectly, any action or inaction of the CDD in connection therewith or from the security officers or other personnel following the direction of the CDD. Notwithstanding anything contained in this paragraph, any rules, regulations or policies of the CDD either currently in force or officially adopted from time to time by the CDD (which, if applicable, security officers or other personnel shall be required to follow in accordance with this Agreement) shall not be construed as instructions or directions from the CDD to any security officers or other personnel for purposes of liability or indemnification under this paragraph. Furthermore, in the event the CDD shall be

required to indemnify any party under this paragraph, this indemnification shall, in all circumstances, be limited to an amount not to exceed the total amount of any insurance proceeds available to the CDD at the time the indemnification is made plus any amount previously paid or then due and payable to the POA as compensation for providing the Services hereunder.

11. Insurance.

(a) In the event the POA undertakes to directly provide the Services to the CDD, the POA shall obtain and keep in force at POA's expense all of the insurance policies listed below. All insurance shall be issued by companies authorized to do business under the laws of the State of Florida, and must be reasonably acceptable to the CDD. The POA shall furnish certificates of insurance to the CDD prior to the commencement of the Services, naming the CDD as an additional insured, and the POA shall maintain such certificates in full force and effect. Each certificate shall clearly indicate that the POA has obtained insurance of the type, amount and classification as required for strict compliance with this paragraph, and there shall be no material change or cancellation of any insurance policy without thirty (30) days' prior written notice to the CDD. Insurance coverages shall be as follows:

(i) Occurrence basis comprehensive general liability insurance (including broad form contractual coverage) and automobile liability insurance, with minimum limits of $2,000,000 and $2,000,000, respectively, combined single limit per occurrence, protecting it and Owner from claims for bodily injury (including death) and property damage which may arise from or in connection with the performance of Contractor's services under this Agreement or from or out of any act or omission of Contractor, its officers, directors, agents, and employees; and

(ii) Workers' compensation insurance as required by applicable law (or employer's liability insurance with respect to any employee not covered by workers' compensation) with minimum limits of One Hundred Thousand Dollars ($100,000) per occurrence.

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

In the event the POA elects to retain a Sub-Operator(s) to perform its duties under this Agreement, the POA shall be relieved from complying with the specific insurance requirements set forth in this paragraph 11; however, the POA shall be responsible for assuring that any and all Sub-Operators carry insurance in the minimum amount set forth in this paragraph 11 and comply with all other requirements of this paragraph.

(b) The CDD shall be named as an additional insured under any and all policies required under this Agreement, whether such insurance policies are acquired by the POA or a Sub-Operator. Acceptance by the CDD of any evidence of insurance submitted by the POA does not

relieve or decrease in any manner the liability of the POA for performance of the Services in accordance with the terms and conditions hereof.

(c) The CDD hereby agrees to maintain an insurance policy insuring against comprehensive general liability with coverage limits as permitted by Florida law throughout the term of this Agreement.

12. Licenses, Transfers. The POA or the Sub-Operator, as the case may be, shall, at its own expense, secure all required permits, licenses and/or authorizations as are necessary to perform the Services. All licenses will be obtained in the name of the POA, if possible. In the event the POA is in default under this Agreement and/or this Agreement is terminated by the CDD, the POA agrees that it will transfer (to the maximum extent permitted by law, ordinance or other governmental regulation), at the CDD's expense, all permits and licenses which may be held by the POA as are necessary to provide the Services, to the CDD or, at the CDD's sole option, to the CDD's nominee.

13. Termination. This Agreement can be terminated by either party, with or without just cause, upon thirty (30) days' prior written notice to the other party. This Agreement may be terminated by the CDD upon a material breach of this Agreement by the POA, which breach is not cured within ten (10) days after receipt of written notice thereof from the CDD.

14. Notices. Any notice required or permitted to be given by the terms of this Agreement or under any applicable law by either party shall be in writing and shall be either hand delivered or sent by certified or registered mail, postage prepaid, return receipt requested. Such written notice shall be addressed to:

CDD:	Reunion West Community Development District 219 East Livingston Street Orlando, Florida 32801 Attention: District Manager
and a copy to:	Latham, Luna, Eden & Beaudine, LLP 1400 N. Magnolia Avenue, Suite 1400 Orlando, Florida 32801 Attention: Jan Albanese Carpenter, Esq.
POA:	Reunion West Property Owner's Association, Inc. 7635 Fairfax Drive Kissimmee, FL 34747 Attention: Angela Tirado
and a copy to:	_____ _____ _____

15. Waivers.

(a) Risk of Loss. It is understood and agreed between the parties that the POA is not an insurer and that the Services are designed to deter certain risks of loss and the POA makes no guarantee, implied or otherwise, that no loss will occur or that the Services supplied will avert or prevent occurrences or losses that the Services are designed to help deter or avert. The CDD shall assume all risk of loss or physical damage to the CDD Facilities and any other property occurring as a result of nature, fire or other casualty and the CDD waives any right of recovery and its insurer rights of subrogation against the POA or any other person or entity for any loss or damage resulting from any such risks.

(b) Client Vehicle(s). If the CDD requires the POA's personnel to drive any vehicle(s) during the course of their duties other than the security officer's own personal vehicle or a vehicle furnished by the POA, the CDD agrees that its insurance is primary; and the CDD further agrees to carry comprehensive fire and theft, collision and liability insurance on the CDD's vehicle(s) in such amounts and with such deductibles and other terms as the POA may require. The CDD agrees to waive all rights of recovery from the POA and, subject to the limitations contained in this paragraph, to indemnify, hold harmless and defend the POA and each other Indemnified Party from any and all such losses, claims, suits, damages, thefts and expenses that may arise out of the authorized or permitted use of the CDD's vehicle(s). However, in the event the CDD shall be required to indemnify any party under this paragraph, this indemnification shall, in all circumstances, be limited to an amount not to exceed the total amount of any insurance proceeds available to the CDD at the time the indemnification is made plus any amount previously paid or then due and payable to the POA as compensation for providing the Services hereunder.

(c) Security Officer Theft. It is expressly understood and agreed that under no circumstances will the POA be responsible for the theft or other loss of the CDD's property not directly attributable to thefts by security officers employed by the POA or any Sub-Operator. In the event of allegations of security officer thefts, the CDD waives its right of recovery unless (i) the POA is notified in writing of such allegations within forty-eight (48) hours of the discovery of any suspected security officer theft; (ii) the CDD fully cooperates with the POA in the investigating of the facts; (iii) the CDD presses formal charges; and (iv) a conviction is obtained.

16. Indemnification. Except for matters specified in Section 19, the POA agrees to indemnify, save harmless and defend the CDD, their officers, directors, board members, employees, agents and assigns, from and against any and all liabilities, claims, penalties, forfeitures, suits, legal or administrative proceedings, demands, fines, punitive damages, losses, liabilities and interests, and any and all costs and expenses incident thereto (including costs of defense, settlement and reasonable attorneys' fees, which shall include fees incurred in any administrative, judicial or appellate proceeding) which the CDD, their officers, directors, board members, employees, representatives, agents and assigns, may hereafter incur, become responsible for or pay out to the extent arising out of (i) the POA's breach of any term or provision of this Agreement, or (ii) any negligent or intentional act or omission of the POA, its agents, employees or subcontractors, in the performance of this Agreement.

17. Compliance with All Laws, Regulations, Rules and Policies. Notwithstanding any reference made in any paragraph within this section, the provisions of this section and the duties and obligations set forth herein shall apply equally to both the POA and any Sub-Operator(s) the POA may retain to provide the Services.

(a) At all times, the POA is expected to operate in accordance with all applicable statutes, regulations, ordinances and orders, as well as the rules and policies of the District, including, but not limited to, the authorization, notice and procedural requirements of Section 715.07, *Florida Statutes*, as well as the rules and policies of the CDD.

(b) The POA hereby covenants and agrees to comply with all the rules, ordinances and regulations of governmental authorities wherein the CDD Facilities are located, at the POA's sole cost and expense, and the POA will take such action as may be necessary to comply with any and all notices, orders or other requirements affecting the Services as may be issued by any governmental agency having jurisdiction over the POA, unless specifically instructed by the CDD or the CDD Manager that it intends to contest such orders or requirements and that the POA shall not comply with the same. The POA shall provide immediate notice to the CDD Manager, which shall in turn notify the CDD within two (2) business days, of any such orders or requirements upon receipt of same.

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

(d) The POA shall promptly comply with all environmental statutes, rules, laws, regulations and notices and shall not keep or accumulate any flammable, polluting, or hazardous materials or substances on the CDD Facilities except in quantities reasonably necessary to carry out its duties under this Agreement. The POA shall hold the CDD harmless from any fines, penalties, costs and damages resulting from the POA's failure to do so. The POA shall immediately discontinue any activity which is in violation of law and shall remedy the same immediately; the POA shall be responsible for the payment of any associated fines or penalties.

(e) The POA shall bear all costs associated with compliance under the Americans with Disabilities Act or any other such state or federal legislation related to its performance of the Services; provided, however, that the CDD shall be solely responsible for such compliance in respect of the improvements constituting the CDD Facilities.

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

(a) Keep and maintain public records required by the CDD to perform services;

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

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

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

IF THE POA HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE POA'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CDD'S CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524, OR BY EMAIL AT GFLINT@GMSCFL.COM OR BY REGULAR MAIL AT 219 E. LIVINGSTON STREET, ORLANDO, FLORIDA 32801, ATTN.: DISTRICT PUBLIC RECORDS CUSTODIAN.

19. Maintenance of CDD Facilities. Notwithstanding the fact that the POA or a Sub-Operator may occupy a CDD Facility in order to provide the Services under this Agreement, the CDD shall be responsible for the maintenance of all CDD owned property and assets including, but not limited to, any and all guard houses and security gates. However, the POA or Sub-Operator shall be responsible for any and all installation and maintenance of equipment, tools, communication devices, monitoring devices or other items which are necessary for the POA or Sub-Operator to provide the Services contemplated hereunder. In addition, the POA or the Sub-Operator shall maintain a current inventory of all items or assets owned by the POA or the Sub-Operator which are installed, placed or stored on CDD property or in a CDD Facility, but these items and assets shall at all times remain the property of the POA or the Sub-Operator, as the case may be.

20. Sovereign Immunity. Nothing herein shall cause or be construed as a waiver of the CDD's immunity or limitations on liability granted pursuant to section 768.28, *Florida Statutes,* or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which could otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

21. Third Party Beneficiaries. The Services provided under this Agreement are solely for the benefit of the CDD and neither this Agreement nor any Services rendered hereunder shall give rise to or shall be deemed to or construed so as to confer any rights on any other party as a third party beneficiary or otherwise, including any owners of property within the CDD.

22. Attorneys' Fees. In the case of the failure of either party hereto to perform and comply with any of the terms, covenants or conditions hereof, and such terms, covenants or conditions, or damages for the breach of same are enforced or collected by suit or arbitration or through an attorney at law, whether suit or arbitration is brought or not, the party so failing to perform and comply hereby agrees to pay the other party hereto a reasonable sum of money for attorneys' fees, together with the costs, charges, and expenses of such collection or other enforcement of rights in any such litigation or arbitration.

23. Governing Law and Jurisdiction. This Agreement shall be interpreted and enforced under the laws of the State of Florida. Any litigation arising under this Agreement shall be venued in the Circuit Court of Osceola County, Florida. **THE PARTIES WAIVE TRIAL BY JURY AND AGREE TO SUBMIT TO THE PERSONAL JURISDICTION AND VENUE OF A COURT IN OSCEOLA COUNTY, FLORIDA.**

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

25. Miscellaneous.

(a) The captions for each paragraph of this Agreement are for convenience and reference only and in no way define, describe, extend or limit the scope or intent of this Agreement, or the intent of any provision hereof.

(b) Except as set forth herein, the POA may not assign this Agreement or any of the rights and duties expressed herein except with the CDD's prior written consent, which consent shall not be unreasonably withheld. Notwithstanding the foregoing, the assignment of all or a portion of the rights and obligations hereunder to a Sub-Operator shall not constitute an assignment hereof.

(c) Whenever used, the singular number shall include the plural, the plural the singular, and the use of any gender shall include all genders, as the context requires.

(d) The POA and the CDD have had equal input in the drafting of this Agreement and, in consideration thereof, the language used in this Agreement will be construed

according to its fair and common meaning and will not be construed more stringently or liberally for either party.

(e) If any provision of this Agreement is held to be illegal or invalid, the other provisions shall remain in full force and effect.

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

(g) Counterparts and Facsimile. This Agreement may be executed in any number of counterparts with the same effect as if all parties had signed the same document. Such executions may be transmitted to the parties by facsimile and such facsimile execution shall have the full force and effect of an original signature. All fully executed counterparts, whether original executions or facsimile executions or a combination thereof, shall be construed together and shall constitute one and the same agreement.

[SIGNATURES ON FOLLOWING PAGE]

SIGNATURE PAGE TO
SECURITY SERVICES PROVIDER AGREEMENT

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

WITNESSES:

Print: Gisel Luciano

Tricia L. Adams

Print: Tricia L. Adams

REUNION WEST COMMUNITY DEVELOPMENT DISTRICT

By:

Print: David Burman

Title: Vice Chairman

WITNESSES:

Print: Ross Molnar

Print: Gilroy London

REUNION WEST PROPERTY OWNER'S ASSOCIATION, INC. a Florida not-for-profit corporation

By:

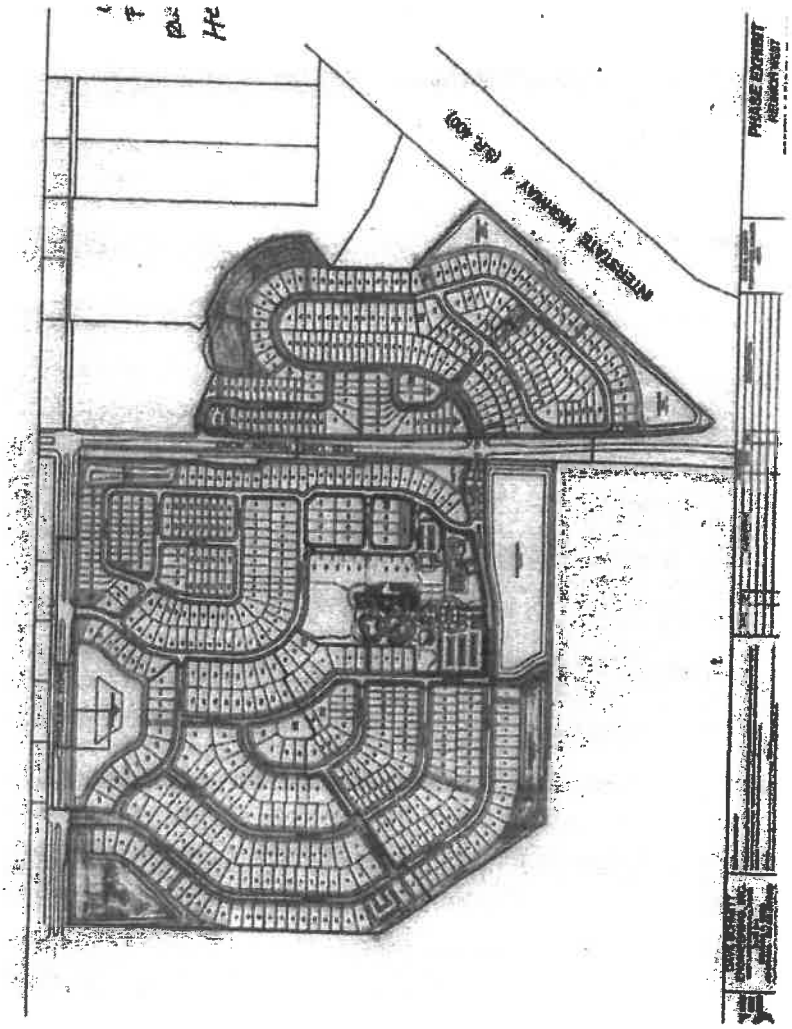
Print: Marlita Fullerton

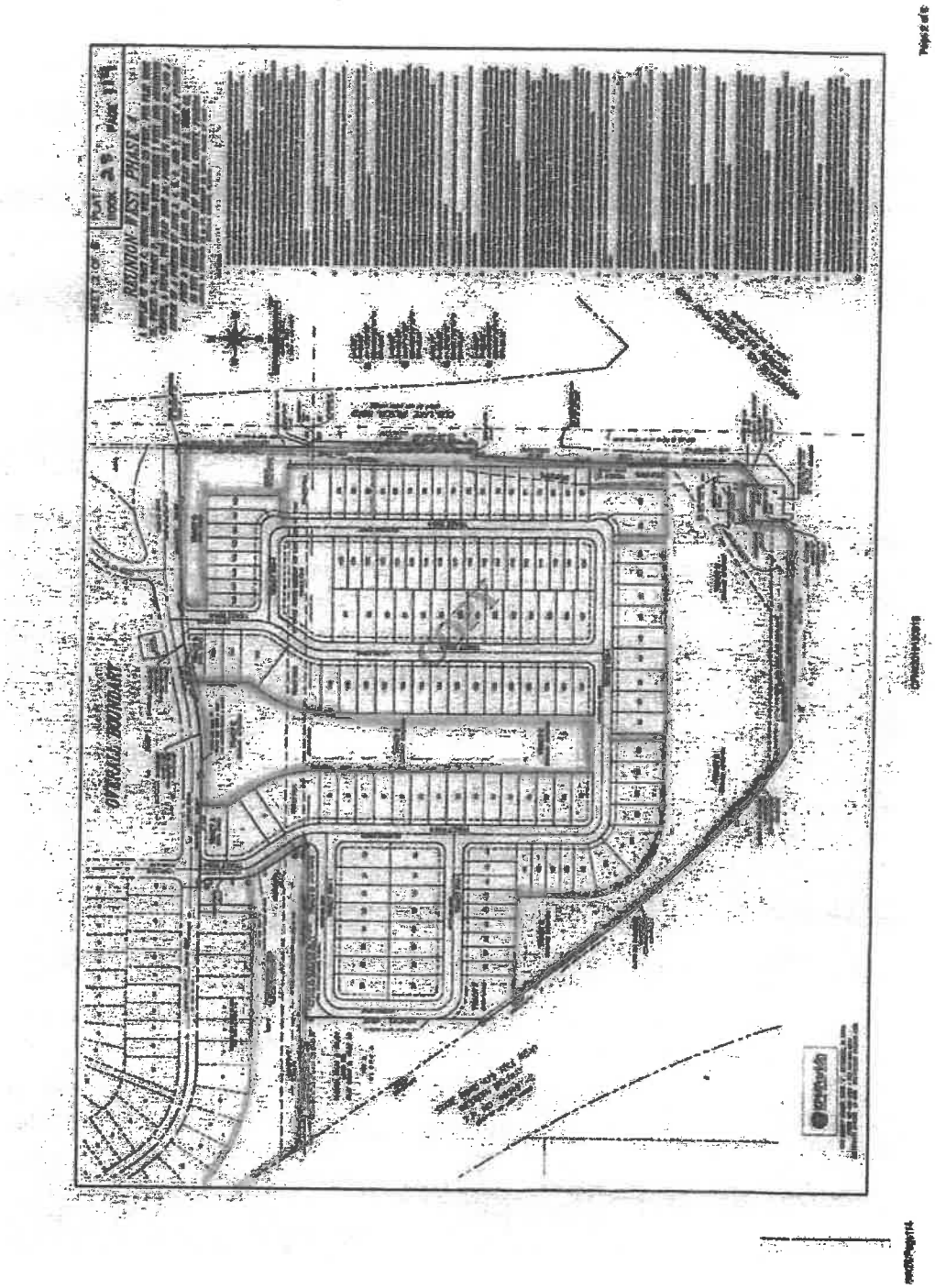
Title: President

EXHIBIT "A"

DESCRIPTION OF CDD FACILITIES/PROPERTY

Reunion West CDD facilities include the entrance guard house and access control system, back gate and access control system, roads, common landscape areas, conservation areas and the stormwater system.




REUNION - EAST PHASE 2
PLAT BOOK 38 PAGE 114
OVERALL BOUNDARY

SECTION 7

SECTION C

SECTION I

Reunion East Action Items

Meeting Assigned	Action Item	Assigned To	Status	Comments
2/13/20	Access to Reunion Village/Davenport Creek Bridge	Boyd/Scheerer	**In Process**	Meyer construction portion of project completed July 2023. ACT agreement executed.
	Pavement Management & Traffic Calming	Boyd	**In Process**	Scope for repairs approved 10.12.2023. Bid notice and documents pending release. Suggested speed table locations need to be determined in conjunction with road repairs.
1/9/23	Seven Eagles Fountain Replacement	Scheerer	**In Process**	Proposals reviewed 11.09.2023. Awaiting determination from KORR regarding participating in the project.
5/22/23	RFID & Transponder at Reunion Village Gate	Scheerer	**In Process**	Approved 07.13.2023; RFID/prox card reader installed - transponder reader installed - dataline needs troubleshooting but pending legal work.

6/8/23	Determine Best Use of The Stables Parcel	Boyd	**In Process**	Confirm bond requisitions to determine amount of bond funds used to improve the parcel and construct The Stables. Tentative amount $530 to $600K reported 11.09.2023. Purchase price TBD based on bond fund use and market value.
8/10/23	Seven Eagles Fitness Center Signs & Fitness Center Mats	Scheerer	**In Process**	Update signs in accordance with CDD Policies in English and Spanish ordered and pending installation. Flooring proposal not yet received.
9/14/23	Bid Amenity Janitorial	Scheerer	**In Process**	Proposals to be reviewed at future meeting.
10/12/23	Confirm Intersection Design and Timing for OLWR & Spine Rd Intersection Improvement with OC	Boyd	**In Process**	Further Board discussion took place 12.14.2023.
10/12/23	KORR petition to consider property conveyance from RE to KORR	Trucco, Boyd	**In Process**	Developer funding agreement in place, request under review

12/14/23	Vertical Bridge for Access Easement to FDOT Parcel for Cell Tower	Trucco, Boyd	**In Process**	Developer funding agreement approved 12.14.23 - under review with Vertical Bridge.
12/14/23	Review Property Ownership in Accordance with Development Plan	Trucco	**In Process**	

Reunion West Action Items				
Meeting Assigned	**Action Item**	**Assigned To**	**Status**	**Comments**
1/13/22	Monitor Residential/ Industrial/Commercial Development Nearby Reunion			https://permits.osceola.org/CitizenAccess/Default.aspx Parcel Numbers: 282527000000600000 51.02 acres 332527000000500000 52.55 acres 3325273160000A0090 19.04 acres
12/9/21	Monitor Sinclair Road Extension Project			www.Osceola.org/go/sinclairroad
	Monitor Old Lake Wilson Road Improvement Project			www.improveoldlakewilsonroad.com
	Pavement Management Plan	Boyd	**Completed**	Bid document for pavement maintenance to be finalized and released.
8/10/23	Traffic Enforcement Agreement with OC (RE and RW)	Trucco	**In Process**	

8/10/23	Update Security Service Provider Agreements (RE and RW)	Trucco	**In Process**	Language to include Rules for Public Access.
8/10/23	Whitemarsh Mound	Scheerer	**In Process**	Gas line/utility easement - reviewing options and costs for lowering.
10/12/23	Amend Parking Rules and Implement	Adams/Trucco/ Scheerer	**In Process**	Rule Hearing held 12.14.2023. Amended Rules pending final confirmation. Towing Service Agreement will need Amendment. Parking Signs need to be approved and installed.
10/12/23	Collect Vehicle and Speed Data from Radar Display Signs - Report to BOS	Scheerer	**In Process**	pending
12/14/23	Review Property Ownership in Accordance with Development Plan	Trucco	**In Process**	
12/14/23	Review CDD Property to Determine if a New CDD Amenity can be Constructed in RWCDD Encore Neighborhood	Scheerer	**In Process**	Alan meeting with RWPOA to review locations

SECTION II

Reunion West

Community Development District

Summary of Invoices

December 01, 2023 - December 31, 2023

Fund	Date	Check No.'s		Amount
General Fund				
	12/7/23	2226-2231	$	23,675.12
	12/13/23	2232-2238		3,017,796.05
	12/20/23	2239-2245		16,292.94
			$	3,057,764.11
Payroll				
	December 2023			
	Graham Staley	50630	$	184.70
	Mark Greenstein	50631	$	184.70
			$	369.40
TOTAL			**$**	**3,058,133.51**

*** CHECK DATES 12/01/2023 - 12/31/2023 *** REUNION WEST-GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
12/07/23	00051	12/06/23	3848	202311	310-51300-31100			*	1,292.50		
			ROADWAY IMPROVE/BID PLANS								
							BOYD CIVIL ENGINEERING			1,292.50	002226
12/07/23	00053	11/18/23	5414	202311	300-13100-10100			*	336.00		
			RPLC SDWLK-300 PENDANT CT								
		11/18/23	5414	202311	320-53800-53000			*	264.00		
			RPLC SDWLK-300 PENDANT CT								
							BERRY CONSTRUCTION INC.			600.00	002227
12/07/23	00066	10/05/23	RWCDD090	202310	300-13100-10100			*	159.25		
			RPR 2 HNTR PGP ROTOR INST								
		10/05/23	RWCDD090	202310	320-53800-46500			*	125.13		
			RPR 2 HNTR PGP ROTOR INST								
		10/05/23	RWCDD092	202310	300-13100-10100			*	85.72		
			RPR 2 BROKEN SPRINKLERS								
		10/05/23	RWCDD092	202310	320-53800-46500			*	67.36		
			RPR 2 BROKEN SPRINKLERS								
		12/05/23	RWCDDDEC	202312	300-13100-10100			*	8,474.66		
			LANDSCAPE MAINT DEC23								
		12/05/23	RWCDDDEC	202312	320-53800-47300			*	6,658.67		
			LANDSCAPE MAINT DEC23								
							CREATIVE NORTH INC			15,570.79	002228
12/07/23	00067	11/30/23	87124288	202311	300-13100-10100			*	475.90		
			RPLC THERMOSTAT/CAP/CLEAN								
		11/30/23	87124288	202311	320-53800-57400			*	373.93		
			RPLC THERMOSTAT/CAP/CLEAN								
							FRANK'S AIR CONDITIONING, INC.			849.83	002229
12/07/23	00043	11/15/23	122246	202310	310-51300-31500			*	3,087.00		
			MTG/VERGE MNT/I4 EXP PROJ								
							LATHAM,LUNA,EDEN & BEAUDINE,LLP			3,087.00	002230
12/07/23	00069	12/01/23	4138760	202312	300-13100-10100			*	1,274.00		
			SECURITY COST SHARE DEC23								
		12/01/23	4138760	202312	320-53800-34500			*	1,001.00		
			SECURITY COST SHARE DEC23								
							REUNION WEST PROPERTY OWNERS INC			2,275.00	002231
12/13/23	00030	12/11/23	12112023	202312	300-15100-10100			*	500,000.00		
			EXCESS REVENUE-SBA OPER.								
							REUNION WEST CDD C/O STATE BOARD OF			500,000.00	002232
12/13/23	00030	12/11/23	12112023	202312	320-58100-10000			*	400,000.00		
			FY24 R&M BUDGETED AMOUNT								
							REUNION WEST CDD C/O STATE BOARD OF			400,000.00	002233

*** CHECK DATES 12/01/2023 - 12/31/2023 *** REUNION WEST-GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
12/13/23	00031	12/11/23	12112023	202312	300-20700-10400			*	240,873.92		
			FY24 DEBT SERVICE SER2015								
							REUNION WEST C/O USBANK			240,873.92	002234
12/13/23	00031	12/11/23	12112023	202312	300-20700-10500			*	396,469.51		
			FY24 DEBT SERVICE SER2016								
							REUNION WEST C/O USBANK			396,469.51	002235
12/13/23	00031	12/11/23	12112023	202312	300-20700-10600			*	371,035.61		
			FY24 DEBT SERVICE SER2017								
							REUNION WEST C/O USBANK			371,035.61	002236
12/13/23	00031	12/11/23	12112023	202312	300-20700-10700			*	323,132.10		
			FY24 DEBT SERVICE SER2019								
							REUNION WEST C/O USBANK			323,132.10	002237
12/13/23	00031	12/11/23	12112023	202312	300-20700-10800			*	786,284.91		
			FY24 DEBT SERVICE SER2022								
							REUNION WEST C/O USBANK			786,284.91	002238
12/20/23	00035	11/30/23	215783	202311	300-13100-10100			*	109.20		
			AQUATIC MGMT ENCORE NOV23								
		11/30/23	215783	202311	320-53800-47000			*	85.80		
			AQUATIC MGMT ENCORE NOV23								
		11/30/23	215909	202311	300-13100-10100			*	80.64		
			AQUATIC PLANT MGMT NOV23								
		11/30/23	215909	202311	320-53800-47000			*	63.36		
			AQUATIC PLANT MGMT NOV23								
							APPLIED AQUATIC MANAGEMENT, INC.			339.00	002239
12/20/23	00066	12/12/23	RWCDD112	202312	300-13100-10100			*	212.80		
			RPLC LDSCP-20ALLAMAN/JATH								
		12/12/23	RWCDD112	202312	320-53800-47400			*	167.20		
			RPLC LDSCP-20ALLAMAN/JATH								
							CREATIVE NORTH INC			380.00	002240
12/20/23	00020	12/01/23	574	202312	310-51300-34000			*	4,106.42		
			MANAGEMENT FEES DEC23								
		12/01/23	574	202312	310-51300-35200			*	100.00		
			WEBSITE ADMIN DEC23								
		12/01/23	574	202312	310-51300-35100			*	150.00		
			INFORMATION TECH DEC23								
		12/01/23	574	202312	310-51300-31300			*	833.33		
			DISSEMINATION FEE DEC23								
		12/01/23	574	202312	310-51300-51000			*	.30		
			OFFICE SUPPLIES								

*** CHECK DATES 12/01/2023 - 12/31/2023 *** REUNION WEST-GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		12/01/23	574	202312	310-51300-42000		*	6.33		
			POSTAGE							
		12/01/23	575	202312	320-53800-12000		*	2,822.00		
			FIELD MANAGEMENT DEC23							
		12/01/23	575A	202310	310-51300-42000		*	.47		
			USPS-3RD QTR 2023 941FORM							
						GOVERNMENTAL MANAGEMENT SERVICES			8,018.85	002241
12/20/23	00043	12/13/23	122715	202311	310-51300-31500		*	1,788.99		
			MTG/REV STATUTES/I-4 PROJ							
						LATHAM,LUNA,EDEN & BEAUDINE,LLP			1,788.99	002242
12/20/23	00005	11/08/23	83559502	202311	310-51300-48000		*	204.43		
			NOT.RULE DEVELOP 12/14/23							
		11/08/23	83559502	202311	310-51300-48000		*	275.68		
			NOT.OF RULE MAKE 12/14/23							
						ORLANDO SENTINEL			480.11	002243
12/20/23	00036	12/01/23	1304	202311	320-53800-43100		*	72.19		
			TOHO METER#62644090 NOV23							
		12/01/23	1312	202311	320-53800-43000		*	94.68		
			DUKEENERGY#9100 8323 9862							
		12/01/23	1313	202311	320-53800-43000		*	648.80		
			DUKEENERGY#9100 8324 0443							
						REUNION RESORT			815.67	002244
12/20/23	00069	11/30/23	RW202311	202310	300-13100-10100		*	429.80		
			MONTHLY GATE REPAIR OCT23							
		11/30/23	RW202311	202310	320-53800-57400		*	337.70		
			MONTHLY GATE REPAIR OCT23							
		11/30/23	RW202311	202311	300-13100-10100		*	2,073.58		
			MONTHLY GATE REPAIR NOV23							
		11/30/23	RW202311	202311	320-53800-57400		*	1,629.24		
			MONTHLY GATE REPAIR NOV23							
						REUNION WEST PROPERTY OWNERS INC			4,470.32	002245

TOTAL FOR BANK A 3,057,764.11

TOTAL FOR REGISTER 3,057,764.11

SECTION III

Reunion West

Community Development District

Unaudited Financial Reporting

November 30, 2023

Table of Contents

Reunion West

Community Development District

Balance Sheet

November 30, 2023

	General Fund	*Replacement & Maintenance Fund*	*Debt Service Fund*	*Capital Projects Fund*	*Totals Governmental Funds*
Assets:					
Cash - Truist	$ 1,277,647	$ 598,561	$ -	$ -	$ 1,876,208
Investments:					
Series 2015					
Reserve	$ -	$ -	$ 164,823	$ -	$ 164,823
Revenue	$ -	$ -	$ 125,445	$ -	$ 125,445
Series 2016					
Reserve	$ -	$ -	$ 289,428	$ -	$ 289,428
Revenue	$ -	$ -	$ 126,631	$ -	$ 126,631
Prepayment	$ -	$ -	$ 25	$ -	$ 25
Series 2017					
Reserve	$ -	$ -	$ 267,788	$ -	$ 267,788
Revenue	$ -	$ -	$ 102,949	$ -	$ 102,949
Prepayment	$ -	$ -	$ 2,608	$ -	$ 2,608
Series 2019					
Reserve	$ -	$ -	$ 329,251	$ -	$ 329,251
Revenue	$ -	$ -	$ 57,739	$ -	$ 57,739
Construction	$ -	$ -	$ -	$ 100,816	$ 100,816
Series 2022					
Reserve	$ -	$ -	$ 259,938	$ -	$ 259,938
Revenue	$ -	$ -	$ 135,453	$ -	$ 135,453
Investment - Custody	$ 2,988	$ -	$ -	$ -	$ 2,988
SBA - Operating	$ 477,329	$ -	$ -	$ -	$ 477,329
SBA - Reserve	$ -	$ 446,176	$ -	$ -	$ 446,176
Due from General Fund	$ -	$ -	$ 330,263	$ -	$ 330,263
Due from Other	$ 5,018	$ -	$ -	$ -	$ 5,018
Due from Reunion East	$ 260,951	$ 13,143	$ -	$ -	$ 274,094
Prepaid Expenses	$ 558	$ -	$ -	$ -	$ 558
Total Assets	**$ 2,024,491**	**$ 1,057,881**	**$ 2,192,340**	**$ 100,816**	**$ 5,375,526**
Liabilities:					
Accounts Payable	$ 14,161	$ -	$ -	$ -	$ 14,161
Due to Debt Service 2015	$ 37,563	$ -	$ -	$ -	$ 37,563
Due to Debt Service 2016	$ 61,828	$ -	$ -	$ -	$ 61,828
Due to Debt Service 2017	$ 57,862	$ -	$ -	$ -	$ 57,862
Due to Debt Service 2019	$ 50,391	$ -	$ -	$ -	$ 50,391
Due to Debt Service 2022	$ 122,618	$ -	$ -	$ -	$ 122,618
Due to Reunion East	$ 877,654	$ 358,734	$ -	$ -	$ 1,236,388
Total Liabilities	**$ 1,222,079**	**$ 358,734**	**$ -**	**$ -**	**$ 1,580,812**
Fund Balances:					
Assigned For Debt Service 2015	$ -	$ -	$ 327,831	$ -	$ 327,831
Assigned For Debt Service 2016	$ -	$ -	$ 477,912	$ -	$ 477,912
Assigned For Debt Service 2017	$ -	$ -	$ 431,207	$ -	$ 431,207
Assigned For Debt Service 2019	$ -	$ -	$ 437,381	$ -	$ 437,381
Assigned For Debt Service 2022	$ -	$ -	$ 518,008	$ -	$ 518,008
Assigned For Capital Projects 2019	$ -	$ -	$ -	$ 100,816	$ 100,816
Unassigned	$ 802,412	$ 699,147	$ -	$ -	$ 1,501,559
Total Fund Balances	**$ 802,412**	**$ 699,147**	**$ 2,192,339.67**	**$ 100,816**	**$ 3,794,714**
Total Liabilities & Fund Equity	$ 2,024,491	$ 1,057,881	$ 2,192,340	$ 100,816	$ 5,375,526

Reunion West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
Revenues:				
Assessments - Tax Roll	$ 1,760,063	$ 202,262	$ 202,262	$ -
Interest	$ 5,000	$ 833	$ 4,480	$ 3,647
Rental Income	$ 2,200	$ -	$ 1,870	$ 1,870
Total Revenues	**$ 1,767,263**	**$ 203,095**	**$ 208,612**	**$ 5,517**
Expenditures:				
Administrative:				
Supervisor Fees	$ 12,000	$ 2,000	$ 1,600	$ 400
FICA Expense	$ 918	$ 153	$ 122	$ 31
Engineering Fees	$ 8,000	$ 1,333	$ 2,153	$ (819)
District Counsel	$ 35,000	$ 5,833	$ 4,876	$ 957
Annual Audit	$ 9,600	$ -	$ -	$ -
Arbitrage	$ 2,250	$ -	$ -	$ -
Trustee Fees	$ 19,880	$ 3,313	$ -	$ 3,313
Dissemination Agent	$ 10,000	$ 1,667	$ 1,667	$ -
Assessment Administration	$ 7,500	$ 7,500	$ 7,500	$ -
Management Fees	$ 49,277	$ 8,213	$ 8,213	$ (0)
Information Technology	$ 1,800	$ 300	$ 300	$ -
Website Maintenance	$ 1,200	$ 200	$ 200	$ -
Telephone	$ 100	$ 17	$ -	$ 17
Postage	$ 1,500	$ 250	$ 40	$ 210
Insurance	$ 11,760	$ 11,760	$ 10,584	$ 1,176
Printing & Binding	$ 500	$ 83	$ 14	$ 69
Legal Advertising	$ 5,000	$ 833	$ 480	$ 353
Other Current Charges	$ 600	$ 100	$ 64	$ 36
Office Supplies	$ 250	$ 42	$ 1	$ 41
Property Appraiser Fee	$ 750	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ 29	$ 175	$ (146)
Total Administrative:	**$ 178,060**	**$ 43,627**	**$ 37,989**	**$ 5,638**

Reunion West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
Maintenance - Shared Expenses				
Field Maintenance	$ 33,864	$ 5,644	$ 5,644	$ -
Management Services Agreement	$ 7,150	$ 1,192	$ 1,192	$ 0
Telephone	$ 6,600	$ 6,600	$ 947	$ 5,653
Electric	$ 290,400	$ 48,400	$ 54,207	$ (5,807)
Water & Sewer	$ 31,852	$ 5,309	$ 4,943	$ 365
Gas	$ 37,400	$ 6,233	$ 1,529	$ 4,704
Pool & Fountain Maintenance	$ 158,576	$ 26,429	$ 28,705	$ (2,276)
Pond Maintenance	$ 11,000	$ 1,833	$ 1,397	$ 437
Property Insurance	$ 44,602	$ 44,602	$ 48,226	$ (3,624)
Irrigation Repairs & Maintenance	$ 11,000	$ 11,000	$ 2,534	$ 8,466
Landscape - Contract	$ 495,042	$ 82,507	$ 103,551	$ (21,044)
Landscape - Contingency	$ 22,000	$ 3,667	$ 1,747	$ 1,920
Gate & Gatehouse Maintenance	$ 22,000	$ 3,667	$ 5,398	$ (1,731)
Roadways/Sidewalks/Bridge	$ 11,000	$ 11,000	$ 5,511	$ 5,489
Lighting	$ 4,400	$ 733	$ 1,947	$ (1,214)
Building Repairs & Maintenance	$ 8,800	$ 1,467	$ 3,075	$ (1,608)
Pressure Washing	$ 22,000	$ 3,667	$ 704	$ 2,963
Maintenance (Inspections)	$ 220	$ 37	$ -	$ 37
Repairs & Maintenance	$ 13,200	$ 2,200	$ -	$ 2,200
Contract Cleaning	$ 46,024	$ 7,671	$ 3,845	$ 3,826
Fitness Center Repairs & Maintenance	$ 6,116	$ 1,019	$ 1,161	$ (141)
Operating Supplies	$ 1,100	$ 183	$ -	$ 183
Signage	$ 4,400	$ 733	$ 7,445	$ (6,711)
Security	$ 94,102	$ 15,684	$ 12,269	$ 3,415
Parking Violation Tags	$ 220	$ 37	$ -	$ 37
Total Maintenance - Shared Expenses	**$ 1,383,067**	**$ 291,513**	**$ 295,974**	**$ (4,462)**
Reserves				
Capital Reserve Transfer	$ 400,000	$ -	$ -	$ -
Total Reserves	**$ 400,000**	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 1,961,127**	**$ 335,140**	**$ 333,963**	**$ 1,177**
Excess Revenues (Expenditures)	$ (193,864)		$ (125,351)	
Fund Balance - Beginning	$ 193,864		$ 927,763	
Fund Balance - Ending	$ (0)		$ 802,412	

Reunion West

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	$ -	$ 202,262	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 202,262
Interest	$ 2,264	$ 2,216	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,480
Rental Income	$ 1,540	$ 330	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,870
Total Revenues	**$ 3,804**	**$ 204,808**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 208,612**
Expenditures:													
Administrative:													
Supervisor Fees	$ 800	$ 800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,600
FICA Expense	$ 61	$ 61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 122
Engineering Fees	$ 860	$ 1,293	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,153
District Counsel	$ 3,087	$ 1,789	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,876
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination Agent	$ 833	$ 833	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,667
Assessment Administration	$ 7,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,500
Management Fees	$ 4,106	$ 4,106	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,213
Information Technology	$ 150	$ 150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300
Website Maintenance	$ 100	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 26	$ 13	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40
Insurance	$ 10,584	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,584
Printing & Binding	$ 14	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14
Legal Advertising	$ -	$ 480	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 480
Other Current Charges	$ -	$ 64	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 64
Office Supplies	$ 0	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1
Property Appraiser Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total Administrative:	**$ 28,298**	**$ 9,690**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 37,989**

Reunion West

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Maintenance - Shared Expenses													
Field Maintenance	$ 2,822	$ 2,822	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,644
Management Services Agreement	$ 596	$ 596	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,192
Telephone	$ 577	$ 370	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 947
Electric	$ 30,266	$ 23,941	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,207
Water & Sewer	$ 2,290	$ 2,653	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,943
Gas	$ 555	$ 975	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,529
Pool & Fountain Maintenance	$ 13,930	$ 14,775	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 28,705
Pond Maintenance	$ 698	$ 698	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,397
Property Insurance	$ 48,226	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 48,226
Irrigation Repairs & Maintenance	$ 2,182	$ 352	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,534
Landscape - Contract	$ 32,379	$ 71,171	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 103,551
Landscape - Contingency	$ -	$ 1,747	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,747
Gate & Gatehouse Maintenance	$ 1,680	$ 3,718	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,398
Roadways/Sidewalks/Bridge	$ 4,462	$ 1,049	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,511
Lighting	$ 689	$ 1,258	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,947
Building Repairs & Maintenance	$ 243	$ 2,832	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,075
Pressure Washing	$ -	$ 704	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 704
Maintenance (Inspections)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repairs & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contract Cleaning	$ 1,859	$ 1,986	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,845
Fitness Center Repairs & Maintenance	$ 264	$ 897	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,161
Operating Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Signage	$ 2,869	$ 4,576	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,445
Security	$ 6,134	$ 6,134	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,269
Parking Violation Tags	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Maintenance - Shared Expenses	**$ 152,720**	**$ 143,254**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 295,974**
Total Expenditures	**$ 181,019**	**$ 152,944**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 333,963**
Excess Revenues (Expenditures)	$ (177,215)	$ 51,863	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (125,351)

Reunion West

Community Development District

Replacement & Maintenance Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
Revenues:				
Transfer In	$ 400,000	$ -	$ -	$ -
Interest	$ 19,500	$ 3,250	$ 4,173	$ 923
Total Revenues	**$ 419,500**	**$ 3,250**	**$ 4,173**	**$ 923**
Expenditures:				
Contingency	$ 600	$ 100	$ 76	$ 24
Building Improvements	$ 24,200	$ 4,033	$ 23,411	$ (19,378)
Pool Furniture	$ 7,920	$ 1,320	$ -	$ 1,320
Pool Repair & Replacements	$ 41,800	$ 6,967	$ 45,776	$ (38,810)
Lighting Improvements	$ 5,539	$ 923	$ -	$ 923
Landscape Improvements	$ 19,800	$ 3,300	$ -	$ 3,300
Roadway Improvements	$ 214,478	$ 35,746	$ 10,032	$ 25,714
Signage	$ 44,000	$ 7,333	$ 20,779	$ (13,446)
Stormwater Improvements	$ -	$ -	$ 6,833	$ (6,833)
Capital Outlay	$ 71,500	$ 11,917	$ 65,732	$ (53,815)
Total Expenditures	**$ 429,837**	**$ 71,640**	**$ 172,639**	**$ (101,000)**
Excess Revenues (Expenditures)	$ (10,337)		$ (168,466)	
Fund Balance - Beginning	$ 561,081		$ 867,613	
Fund Balance - Ending	$ 550,744		$ 699,147	

Reunion West

Community Development District

Debt Service Fund - Series 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
Revenues:				
Special Assessments	$ 326,875	$ 37,563	$ 37,563	$ -
Interest	$ 10,000	$ 1,667	$ 2,987	$ 1,321
Total Revenues	**$ 336,875**	**$ 39,230**	**$ 40,551**	**$ 1,321**
Expenditures:				
Series 2015				
Interest - 11/01	$ 76,150	$ 76,150	$ 76,150	$ -
Principal - 05/01	$ 175,000	$ -	$ -	$ -
Interest - 05/01	$ 76,150	$ -	$ -	$ -
Total Expenditures	**$ 327,300**	**$ 76,150**	**$ 76,150**	**$ -**
Other Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ 9,575		$ (35,599)	
Fund Balance - Beginning	$ 195,622		$ 363,430	
Fund Balance - Ending	$ 205,197		$ 327,831	

Reunion West

Community Development District

Debt Service Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
Revenues:				
Special Assessments	$ 538,024	$ 61,828	$ 61,828	$ -
Interest	$ 16,050	$ 2,675	$ 6,267	$ 3,592
Total Revenues	**$ 554,074**	**$ 64,503**	**$ 68,095**	**$ 3,592**
Expenditures:				
Series 2016				
Interest - 11/01	$ 181,406	$ 181,406	$ 181,406	$ -
Principal - 11/01	$ 170,000	$ 170,000	$ 170,000	$ -
Interest - 05/01	$ 177,688	$ -	$ -	$ -
Total Expenditures	**$ 529,094**	**$ 351,406**	**$ 351,406**	**$ -**
Other Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ 24,980		$ (283,311)	
Fund Balance - Beginning	$ 476,566		$ 761,223	
Fund Balance - Ending	$ 501,546		$ 477,912	

Reunion West

Community Development District

Debt Service Fund - Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
Revenues:				
Special Assessments	$ 503,509	$ 57,862	$ 57,862	$ -
Interest	$ 14,750	$ 2,458	$ 5,752	$ 3,294
Total Revenues	**$ 518,259**	**$ 60,320**	**$ 63,614**	**$ 3,294**
Expenditures:				
Series 2017				
Interest - 11/01	$ 171,138	$ 171,138	$ 171,138	$ -
Principal - 11/01	$ 160,000	$ 160,000	$ 160,000	$ -
Interest - 05/01	$ 167,738	$ -	$ -	$ -
Total Expenditures	**$ 498,875**	**$ 331,138**	**$ 331,138**	**$ -**
Other Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ 19,384		$ (267,524)	
Fund Balance - Beginning	$ 435,351		$ 698,731	
Fund Balance - Ending	$ 454,735		$ 431,207	

Reunion West

Community Development District

Debt Service Fund - Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
Revenues:				
Special Assessments	$ 438,505	$ 50,391	$ 50,391	$ -
Interest	$ 13,580	$ 2,263	$ 4,449	$ 2,186
Total Revenues	**$ 452,085**	**$ 52,655**	**$ 54,841**	**$ 2,186**
Expenditures:				
Series 2019				
Interest - 11/01	$ 153,150	$ 153,150	$ 150,713	$ 2,438
Principal - 05/01	$ 130,000	$ -	$ -	$ -
Interest - 05/01	$ 153,150	$ -	$ -	$ -
Total Expenditures	**$ 436,300**	**$ 153,150**	**$ 150,713**	**$ 2,438**
Other Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ (7,655)	$ 7,655
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ (7,655)**	**$ 7,655**
Excess Revenues (Expenditures)	$ 15,785		$ (103,527)	
Fund Balance - Beginning	$ 207,515		$ 540,908	
Fund Balance - Ending	$ 223,300		$ 437,381	

Reunion West

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
Revenues:				
Special Assessments	$ 1,071,322	$ 122,618	$ 122,618	$ -
Interest	$ 19,660	$ 3,277	$ 4,551	$ 1,274
Total Revenues	**$ 1,090,982**	**$ 125,895**	**$ 127,169**	**$ 1,274**
Expenditures:				
Series 2022				
Interest - 11/01	$ 167,250	$ 167,250	$ 167,250	$ -
Principal - 05/01	$ 710,000	$ -	$ -	$ -
Interest - 05/01	$ 167,250	$ -	$ -	$ -
Total Expenditures	**$ 1,044,500**	**$ 167,250**	**$ 167,250**	**$ -**
Other Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ 46,482		$ (40,081)	

Reunion West

Community Development District

Capital Projects Fund - Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2023

	Adopted Budget	Prorated Budget Thru 11/30/23	Actual Thru 11/30/23	Variance
Revenues:				
Interest Income	$ -	$ -	$ 778	$ 778
Total Revenues	**$ -**	**$ -**	**$ 778**	**$ 778**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 7,655	$ (7,655)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 7,655**	**$ (7,655)**
Excess Revenues (Expenditures)	$ -		$ 8,433	
Fund Balance - Beginning	$ -		$ 92,383	
Fund Balance - Ending	$ -		$ 100,816	

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	$164,823	
BONDS OUTSTANDING - 9/30/20		$3,585,000
LESS: PRINCIPAL PAYMENT 05/01/21		($155,000)
LESS: PRINCIPAL PAYMENT 05/01/22		($160,000)
LESS: PRINCIPAL PAYMENT 05/01/23		($170,000)
CURRENT BONDS OUTSTANDING		**$3,100,000**

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	$289,428	
BONDS OUTSTANDING - 9/30/20		$7,880,000
LESS: PRINCIPAL PAYMENT 11/1/20		($155,000)
LESS: PRINCIPAL PAYMENT 11/1/21		($160,000)
LESS: PRINCIPAL PAYMENT 11/1/22		($165,000)
LESS: PRINCIPAL PAYMENT 11/1/23		($170,000)
CURRENT BONDS OUTSTANDING		**$7,230,000**

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	$267,788	
BONDS OUTSTANDING - 9/30/20		$7,575,000
LESS: PRINCIPAL PAYMENT 11/1/20		($145,000)
LESS: PRINCIPAL PAYMENT 11/1/21		($145,000)
LESS: PRINCIPAL PAYMENT 11/1/22		($155,000)
LESS: PRINCIPAL PAYMENT 11/1/23		($160,000)
CURRENT BONDS OUTSTANDING		**$6,970,000**

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	$329,251	
BONDS OUTSTANDING - 9/30/20		$7,095,000
LESS: PRINCIPAL PAYMENT 05/01/21		($120,000)
LESS: PRINCIPAL PAYMENT 05/01/22		($125,000)
LESS: PRINCIPAL PAYMENT 05/01/23		($130,000)
CURRENT BONDS OUTSTANDING		**$6,720,000**

SERIES 2022, SPECIAL ASSESSMENT REFUNDING BONDS		
INTEREST RATES:	3.000%	
MATURITY DATE:	5/1/2031	
RESERVE FUND REQUIREMENT	$259,938	
RESERVE FUND BALANCE	$259,938	
BONDS OUTSTANDING - 02/15/22		$11,840,000
LESS: PRINCIPAL PAYMENT 05/01/23		($690,000)
CURRENT BONDS OUTSTANDING		**$11,150,000**

Reunion West

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2024

Gross Assessments	$ 1,872,413.42	$ 347,739.07	$ 572,365.55	$ 535,647.76	$ 466,491.57	$ 1,135,124.88	$ 4,929,782.25
Net Assessments	$ 1,760,068.61	$ 326,874.73	$ 538,023.62	$ 503,508.89	$ 438,502.08	$ 1,067,017.39	$ 4,633,995.32

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	2015 Debt Service Asmt	2016 Debt Service Asmt	2017 Debt Service Asmt	2019 Debt Service Asmt	2022 Debt Service Asmt	Total
							37.98%	7.05%	11.61%	10.87%	9.46%	23.03%	100.00%
11/10/23	ACH	$29,785.99	$566.89	$1,441.51	$0.00	$27,777.59	$10,550.39	$1,959.39	$3,225.08	$3,018.19	$2,628.52	$6,396.03	$27,777.60
11/24/23	ACH	$536,508.24	$10,300.95	$21,460.51	$0.00	$504,746.78	$191,711.24	$35,604.04	$58,602.93	$54,843.49	$47,762.78	$116,222.30	$504,746.78
12/11/23	ACH	$3,063,634.48	$58,821.75	$122,546.82	$0.00	$2,882,265.91	$1,094,732.61	$203,310.49	$334,641.50	$313,173.93	$272,740.80	$663,666.58	$2,882,265.91
12/22/23	ACH	$166,709.66	$3,224.45	$5,487.90	$0.00	$157,997.31	$60,010.01	$11,144.88	$18,344.06	$17,167.27	$14,950.85	$36,380.24	$157,997.31
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL	**$ 3,796,638.37**	**$ 72,914.04**	**$ 150,936.74**	**$ -**	**$ 3,572,787.59**	**$ 1,357,004.25**	**$ 252,018.80**	**$ 414,813.57**	**$ 388,202.88**	**$ 338,082.95**	**$ 822,665.15**	**$ 3,572,787.60**

77.10%	**Net Percent Collected**
$ 1,061,207.73	**Balance Remaining to Collect**

DIRECT BILLED ASSESSMENTS

Orlando Reunion Development LLC	$20,706.68	$20,706.68

Date Received	Due Date	Check No.	Net Assessed	Amount Received	General Fund
	11/1/23		$20,706.68	$0.00	$0.00
			$20,706.68	$0.00	$0.00

SECTION IV

Reunion East and West R&M

FY2024 Project List	Estimated Cost	RE 56%	RW 44%	Estimated Date	Projected Total
Roof Replacement, 3 Pool Houses (Homestead & Heritage Crossings)	$ 35,000.00	$ 19,600.00	$ 15,400.00	February (proposal)	
Seven Eagles, Exercise Equipment & Fitness Center Improvements	$ 55,000.00	$ 30,800.00	$ 24,200.00	April	
Pavement Replacement and Maintenance	$ 400,000.00	$ 224,000.00	$ 176,000.00		
Pavement Markings (stop bars, crosswalks, etc.)	$ 35,000.00	$ 19,600.00	$ 15,400.00		
Concrete Sidewalk Replacement and Maintenance	$ 52,451.00	$ 27,799.03	$ 24,651.97	In Process	
Tree Trimming (Structural Pruning)	$ 45,000.00	$ 23,850.00	$ 21,150.00	February	
Signage, New Reunion Village No Parking & Replacement	$ 100,000.00	$ 53,000.00	$ 47,000.00	Under Review	
Pool Equipment Allowance	$ 18,000.00	$ 9,540.00	$ 8,460.00		
Seven Eagles Linear Park Bollard Lighting	$ 12,588.00	$ 6,671.64	$ 5,916.36	Under Review	
Seven Eagles Restroom Partitions	$ 20,000.00	$ 10,600.00	$ 9,400.00	March	
Seven Eagles Pool & Spa Resurfacing	$ 95,000.00	$ 50,350.00	$ 44,650.00	Completed	
Benches and Concrete Pads	$ 7,500.00	$ 3,975.00	$ 3,525.00	Under Review	
Contingency	$ 100,000.00	$ 53,000.00	$ 47,000.00		
	$ 975,539.00	$ 414,860.67	$ 338,178.33		

Items Deferred from FY2023

Roadway Improvements (Restriping Reunion West Tradition Circle to Sinclair Gate)	$ 27,800.00	$ 15,568.00	$ 12,232.00	Deferred	$ -
Traffic Calming (Signage, Radar Display Signage, Speed Humps)	$ 50,000.00	$ 28,000.00	$ 22,000.00	Signs Completed & Speed Tables with Road Maintenance	$ 8,302.00
Upgrade Sign Posts	$ 47,000.00			Completed	$ 47,500.00
Seven Eagles Fountain Replacement	$ 45,000.00			**January (proposal)**	$ -
Access Control System at Reunion Village Gate	$ 20,000.00			In Process	$ 20,000.00
Gate House Roof Replacement (Sinclair, Spine, Reunion Blvd)	$ 50,000.00	$ 28,000.00	$ 22,000.00	Completed	$ 45,000.00
Seven Eagles Roof Replacement	$ 172,010.00	$ 96,325.60	$ 75,684.40	Completed	$ 160,000.00