

*Reunion West Community
Development District*

Agenda

February 8, 2024

AGENDA

Reunion West

Community Development District

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

February 1, 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, February 8, 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:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the January 11, 2024 Audit Committee Meeting and Board of Supervisors Meeting
4. Consideration of Engagement of Gray Robinson as Eminent Domain Counsel
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager Updates
 - D. District Manager's Report
 - i. Action Items List
 - ii. Approval of Check Register
 - iii. Balance Sheet and Income Statement
 - iv. Replacement and Maintenance Plan
 - E. Security Report
6. Other Business
7. Supervisor's Requests
8. Next Meeting Date: March 14, 2024
9. Adjournment

Sincerely,

Tricia L. Adams
District Manager

MINUTES

**MINUTES OF MEETING
REUNION WEST
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Reunion West Community Development District was held on Thursday, **January 11, 2024** at 11:00 a.m. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.

Present were:

Sharon Harley
Mark Greenstein
William (Bill) Witcher
Michael Barry

Vice Chair
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Tricia Adams
Kristen Trucco
Residents

District Manager
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the Audit Committee meeting to order at 11:03 a.m. A quorum was present.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no changes, the next item followed.

THIRD ORDER OF BUSINESS

**Review of Proposals and Tally of Audit
Committee Members Rankings**

- A. DiBartolomeo, McBee, Hartley & Barnes**
- B. Grau & Associates**

Ms. Adams recalled when the Audit Committee met in December, the Board authorized the issuance of a Request for Proposal (RFP) for audit services. The District was currently undergoing the Fiscal Year 2023 audit and the RFP was for the Fiscal Year 2024 audit. The Board had the ability to approve an audit agreement of up to five years. Typically, there was a

five-year agreement and then each year, an Audit Engagement Letter was presented to the Board for approval. As a result of the Board authorizing the RFP and noticing the opportunity for audit firms to provide proposals, the criteria was sent to six different firms. Ultimately, two firms, DiBartolomeo, McBee, Hartley & Barnes (DiBartolomeo) and Grau & Associates (Grau), responded by the required deadline and their proposals were provided to the Board. Grau served as the District's auditor for this year and the past four years and prior to that, a different firm served as auditor. Mr. Barry asked if GMS had prior experience working with DiBartolomeo. Ms. Adams confirmed that GMS worked with DiBartolomeo and although they were new to serving CDDs, a small number of audits were awarded to them in the last two years, all of which they completed successfully on time and with no errors. Therefore, GMS was confident that they had the ability to do the work. As far as the volume of experience with CDDs, Grau had more, but DiBartolomeo was certainly qualified to do the work. Ms. Harley questioned who the Reunion East CDD used. Ms. Adams recalled that Reunion East also went out for bids and received the same two proposals. In the past, both Boards selected the same auditor, which was Grau; however, they could not require the Reunion East CDD to select the same auditor. Although it was worth noting there could be some efficiencies, and the financials were interrelated because of the cost sharing.

Ms. Adams provided an Auditor Selection Sheet to the Board, along with the proposals and instructed the Board to either fill it out individually or they could do a consensus ranking, where they would look at each criterion and determine how many points to award based on the proposals that are provided. However, in this situation, Ms. Adams recommended the consensus ranking. Mr. Greenstein preferred the consensus ranking. Mr. Witcher believed that both proposals looked good and questioned the value for \$2,000. Ms. Adams felt that there were savings with DiBartolomeo and advised that some felt it was a good practice to switch auditors, in order to have fresh eyes on the project. The Board discussed the evaluation criteria and provided the following ranking, based on Ms. Adams suggestions: 1) **Ability of Personnel** – DiBartolomeo, McBee, Hartley & Barnes: 20 and Grau & Associates: 20 (due to both being highly qualified CPAs); 2) **Proposers Experience** - DiBartolomeo, McBee, Hartley & Barnes: 18 and Grau & Associates: 20 (due to having more direct experience with CDDs). 3) **Understanding the Scope of Work** - DiBartolomeo, McBee, Hartley & Barnes: 20 and Grau & Associates: 20 (due to both completing all of the requested information, filing audits on time and

being responsive), 4) **Ability to Furnish the Required Services** - DiBartolomeo, McBee, Hartley & Barnes: 20 and Grau & Associates (20) and 5) **Price** - DiBartolomeo, McBee, Hartley & Barnes: 20 (due to being lowest bidder) and Grau & Associates: 15. Based on the ranking, Ms. Adams announced that DiBartolomeo, McBee, Hartley & Barnes received 98 points and was ranked the number one firms and Grau & Associates was ranked number two with 95 points.

On MOTION by Mr. Witcher seconded by Ms. Harley with all in favor accepting the ranking of DiBartolomeo, McBee, Hartley & Barnes as the number one ranked firm to provide auditing services and Grau & Associates number two was approved.
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FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Witcher seconded by Ms. Harley with all in favor the Audit Committee meeting was adjourned at 11:13 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

the 1990s, the number of people in the UK who are employed in the public sector has increased by 1.5 million, from 2.5 million in 1980 to 4 million in 1995. The public sector has become a major employer in the UK, and its growth has been a major factor in the overall growth of the economy.

The public sector has also become a major employer of women. In 1980, women made up 40% of the public sector workforce, and by 1995, this figure had risen to 50%. This increase in the number of women in the public sector has been a major factor in the overall increase in the number of women in the workforce. The public sector has also become a major employer of young people. In 1980, young people made up 10% of the public sector workforce, and by 1995, this figure had risen to 20%.

The public sector has also become a major employer of people with disabilities. In 1980, people with disabilities made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%. This increase in the number of people with disabilities in the public sector has been a major factor in the overall increase in the number of people with disabilities in the workforce. The public sector has also become a major employer of people from ethnic minorities. In 1980, people from ethnic minorities made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%.

The public sector has also become a major employer of people who are over 50 years of age. In 1980, people over 50 years of age made up 10% of the public sector workforce, and by 1995, this figure had risen to 20%. This increase in the number of people over 50 years of age in the public sector has been a major factor in the overall increase in the number of people over 50 years of age in the workforce. The public sector has also become a major employer of people who are under 20 years of age. In 1980, people under 20 years of age made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%.

The public sector has also become a major employer of people who are over 65 years of age. In 1980, people over 65 years of age made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%. This increase in the number of people over 65 years of age in the public sector has been a major factor in the overall increase in the number of people over 65 years of age in the workforce. The public sector has also become a major employer of people who are under 16 years of age. In 1980, people under 16 years of age made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%.

The public sector has also become a major employer of people who are over 75 years of age. In 1980, people over 75 years of age made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%. This increase in the number of people over 75 years of age in the public sector has been a major factor in the overall increase in the number of people over 75 years of age in the workforce. The public sector has also become a major employer of people who are under 12 years of age. In 1980, people under 12 years of age made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%.

The public sector has also become a major employer of people who are over 85 years of age. In 1980, people over 85 years of age made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%. This increase in the number of people over 85 years of age in the public sector has been a major factor in the overall increase in the number of people over 85 years of age in the workforce. The public sector has also become a major employer of people who are under 8 years of age. In 1980, people under 8 years of age made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%.

The public sector has also become a major employer of people who are over 90 years of age. In 1980, people over 90 years of age made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%. This increase in the number of people over 90 years of age in the public sector has been a major factor in the overall increase in the number of people over 90 years of age in the workforce. The public sector has also become a major employer of people who are under 5 years of age. In 1980, people under 5 years of age made up 5% of the public sector workforce, and by 1995, this figure had risen to 10%.

**MINUTES OF MEETING
REUNION WEST
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Reunion West Community Development District was held on Thursday, **January 11, 2024** 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:

Sharon Harley
Mark Greenstein
William (Bill) Witcher
Michael Barry

Vice Chair
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Tricia Adams
Kristen Trucco
James Curley
Alan Scheerer
Victor Vargas
Garrett Huegel
Pete Whitman
Aura Zelada
Residents

District Manager
District Counsel
District Engineer
Field Manager
Reunion Security
Yellowstone Landscape
Yellowstone Landscape
Reunion West POA Manager

The following is a summary of the discussions and actions taken at the January 11, 2024 Reunion West Community Development District Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 11:14 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 December 14, 2023 Audit Committee Meeting and Board of Supervisors Meeting

Ms. Adams presented the minutes of the December 14, 2023 Audit Committee and Board of Supervisors meetings, which were included in the agenda package and reviewed by District management staff and District Counsel. Corrections were provided by Mr. Staley, which were incorporated.

On MOTION by Mr. Greenstein seconded by Ms. Harley with all in favor the Minutes of the December 14, 2023 Audit Committee and Board of Supervisors Meetings were approved as amended.

FOURTH ORDER OF BUSINESS

Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award

Ms. Adams recalled that earlier, the Audit Committee met and evaluated the proposals that were received and ranked DiBartolomeo, McBee, Hartley & Barnes as the number one firm. This would be a five-year audit service agreement in accordance with the proposal.

On MOTION by Ms. Harley seconded by Mr. Greenstein with all in favor accepting the ranking of the Audit Committee to rank DiBartolomeo, McBee, Hartley & Barnes as the number one firm to provide auditing services and Grau & Associates number two and authorizing staff to send a notice of intent to award was approved.
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FOURTH ORDER OF BUSINESS

Consideration of All Terrain Proposal for Sitework in the Vicinity of 300 Muirfield Loop

Ms. Adams recalled prior Board discussion on this item, regarding an area in Reunion West, the Whitemarsh Mound, where the dirt seemed to be higher compared to surrounding areas. Due to some complexities with utility and gas lines, there was due diligence in order to confirm that the District had the ability to lower the elevation of that area, to make it more in line with the surrounding property. Mr. Scheerer met with All Terrain to request a proposal, which was included in the agenda package and he also met with Florida Gas Transmission regarding their gas line.

Florida Gas provided written permission to lower the Whitemarsh Mount to a safe level. However, there were utilities from People's Gas and OUC that they were confirming locations with, to ensure that they were not interfering with their lines. The All Terrain proposal was in the amount of \$41,945, to remove the dirt, clean it and hydro seed instead of laying sod. However, Mr. Anthony Carll from Kingwood Orlando Reunion Resort (Kingwood) could use the dirt and offered to take the dirt and do the work at no cost. However, there would be certain stipulations such as a pre-meeting with the excavating team, which Mr. Scheerer wanted to facilitate, to ensure that all locates and contract issues were handled. Mr. Scheerer would also work with Mr. Carll on the particulars. Ms. Trucco recommended that Kingwood provide an insurance policy, indemnifying the CDD for any damages, losses or claims as a result of their work, which she would attach to a License Agreement with Kingwood Orlando Reunion Resort. Ms. Adams requested that the Board approve a not-to-exceed of \$2,000, in an abundance of caution, to cover any salient expenses as a result of the insurance requirement.

Mr. Witcher MOVED to approve Kingwood Orlando Reunion Resort performing the sitework for the Whitemarsh Mound at 300 Muirfield Loop in a not-to-exceed amount of \$2,000 for administrative expenses and Ms. Harley seconded the motion.

Ms. Trucco suggested delegating authority to a Board Member to negotiate and approve the final form.

On VOICE VOTE with all in favor amending the prior motion for Kingwood Orlando Reunion Resort to perform the sitework for the Whitemarsh Mound at 300 Muirfield Loop in a not-to-exceed amount of \$2,000 for administrative expense, to include delegating authority to Mr. Greenstein to finalize the form of the agreement was approved.

Mr. Greenstein was thankful for having a practical solution. Ms. Adams agreed as Kingwood had the equipment and the labor and wanted the dirt. Mr. Greenstein reported that at the direction of the Board, he met with Mr. Carll regarding the fountains at Linear Park and shared the proposals that they received from UCC Group. In the past, UCC Group did exceptional work for the District and were the only ones that bid on the fountains. Mr. Carll worked with a company

that did similar work and they agreed in principle, to pay 50% for the fountain work with the Reunion East CDD. The Board noted this was good news.

SIXTH ORDER OF BUSINESS

**Consideration of Security Services
Agreement Renewal with Reunion West
POA**

Ms. Adams recalled that the Reunion West CDD had an Interlocal Agreement with the Reunion East CDD for security services, delegating responsibility for the Reunion East CDD to enter into an agreement with the Master Association, to provide security services for all of Reunion East and some property in Reunion West. However, there was a different association in the Reunion West CDD Encore neighborhood, which were subject to the declarations with the Reunion West POA. When that property was turned over to the District, the Board entered into a Security Services Agreement with the Reunion West POA. District Counsel was working on the agreement renewal, in coordination with the attorney representing the Reunion West POA and Ms. Aura Zelada, the Reunion West POA Property Manager. The item was included in the agenda package. Ms. Trucco distributed a copy of the original Security Services Provider Agreement for the Encore area, which the Reunion West POA had jurisdiction over, with her recommended edits, and stated several months ago the Reunion West POA approached staff to request revisions to indemnification language and the Board requested to see the proposed edits from the Reunion West POA. There was no compensation for this agreement, but they had needed permission from the CDD to provide security services, as the CDD owned the roads. Ms. Adams recalled that the original agreement was amended in October of 2021, for the District to pay an annual fee of \$27,308 for security services, which was divided into monthly installments. This amount was based on the budgeted amount that the Reunion East CDD paid the Master Association. That per household amount served by the Master Association was multiplied by the number of units being served in the Reunion West CDD Encore neighborhood. The following changes were discussed to the agreement:

- In Paragraph 10: Supervision of Security Officers, the language, *“To the extent permitted by Florida law and subject to the limitations set forth in Section 20”* was added.

Ms. Trucco explained that in Section 20 was the sovereign immunity protection that the CDD was entitled to under Florida Law that applied for certain tort actions against the CDD as a

governmental unit. Basically meaning if one person was bringing a claim, the damages could not exceed \$200,000, or if more than one claim was brought from the same incident, the damages could not exceed \$300,000. In other words, the CDD would not be required to pay over \$200,000 for claim by one person, if they were able to exercise their sovereign immunity defense so long as it met the requirements in the law.

- In Paragraph 14, their address was updated.
- In Paragraph 16, previously the agreement stated that the POA would agree to indemnify the CDD for losses or claims arising against the CDD, resulting from the POA's work; however, the POA requested that the CDD exercise its sovereign immunity defense, before the POA would indemnify the CDD. The language was changed to, *"except for matters related to the CDD's own maintenance of the CDD's property as referenced in Section 19 herein, the POA and/or any Sub-Operator agree to indemnify the CDD for claims that arise out of the POA's and/or Sub-Operator's breach of any term or provision of this Agreement, or any grossly negligent or intentional act or omission of the POA."*

Ms. Trucco pointed out that she did not object to this change, but to the extent that the CDD exercised their sovereign immunity defense, if it was an issue that was caused by the POA, it was fair and reasonable for the POA to pay for any costs that the CDD incurred in raising that defense, as Ms. Trucco or another attorney must be involved on behalf of the CDD.

- Following Paragraph 16, Ms. Trucco added a paragraph stating, *"Notwithstanding the foregoing and to the extent permitted by Florida Law, the CDD agrees to assert sovereign immunity pursuant to the applicable Statute section, for any such liability claims loss referenced in the proceeding incentives. In the event the CDD exercises such sovereign immunity defense, the POA and/or the Sub-Operator agree to reimburse the CDD for costs the CDD incurs to assert such defense."*

Ms. Trucco pointed out that the last revision that the POA wanted in Paragraph 16 was, *"In the event that 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 was made."* However, Ms. Trucco was not comfortable with this language, because if a claim was brought for \$2.5 million and the POA's insurance policy was \$2 million, if there was a claim against the CDD,

because of something that the POA did, the POA was only required to pay up to their insurance policy and the remaining \$500,000 would be the responsibility of the CDD. Ms. Trucco voiced concern that the residents benefitting from the service were the ones living within the Encore area and it was not equitable for everyone outside of that area to contribute towards the \$500,000.

- In Paragraph 17 the POA requested, *“The POA agrees to cooperate with and assist the CDD with complying with all applicable requirements of the Sunshine Law and Public Records Law.”* Ms. Trucco revised it to say, *“Except as otherwise required under this agreement, the POA agrees to comply with the Statutes that it was bound to under Florida Law as a HOA.”*

Ms. Trucco pointed out from the POA’s perspective, they did not otherwise have to comply with the Sunshine and Public Records Laws, as they were not subject to those as an HOA. By revising it to say, *“Except as otherwise required under this agreement,”* it addresses that any contractor that the CDD entered into an agreement with was required to comply with the Public Records Law.

- Paragraph 18 had statutory language addressing the public records requirement that was copied and pasted. It was included in all CDD agreements, as the CDD did not have the authority to waive the public records requirements.
- In Paragraph 19 the POA requested the language, *“is hereby explicitly and for the term of this agreement, granted a license for and,”* before, *“shall be responsible.”*

Ms. Trucco had no issue with this provision, as the CDD was giving the POA a license to perform this work and any installation on CDD property. Ms. Adams recalled that the Reunion West CDD amended the parking rules to include the Encore neighborhood and asked if it should be included in this version. Ms. Trucco stated under Section 17a, the POA agreed to operate in accordance with all applicable Statutes, Regulations, Ordinances and orders as well as the Rules and Policies of the District. There would be a third amendment to the original agreement with all of these revisions, but all terms of the first and second agreement, would carry through to the third amendment. Ms. Adams noted that she spoke with Ms. Trucco about this agreement last week and in the agreement renewal, Ms. Trucco added an automatic renewal, unless one of the parties terminated the agreement. Mr. Witcher questioned whether this benefitted the CDD. Ms. Adams confirmed that it benefitted the District. The Reunion West POA has a committed Property Manager, who ensures that security and other services were running smoothly in the Encore

neighborhood. Ms. Zelada felt that the current vendor was exceptional as they enforced the CDD Rules. In the month of December, they towed 54 vehicles, several of which that were blocking the sidewalk. Ms. Trucco indicated that currently, the POA was providing services until the end of the month and if the Board wanted to continue having the POA provide those services, she recommended that the Board delegate a Supervisor to assist in the negotiations and provide final approval. Mr. Witcher felt that they had an excellent service provider and they should continue to proceed with the agreement. Mr. Greenstein was satisfied with Ms. Trucco's edits.

Mr. Witcher MOVED to approve the Security Services Agreement renewal with the Reunion West with the edits from District Counsel and Ms. Harley seconded the motion.

Ms. Adams questioned who the Board wanted to delegate authority to assist in the negotiations and provide final approval, noting that it was typically the Chair or Vice Chair. Mr. Staley was delegated by the Board.

On VOICE VOTE with all in favor amending the prior motion for approval of the Security Services Agreement renewal with the Reunion West POA with the edits from District Counsel, to include delegating authority to Mr. Staley to finalize the form of the agreement was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco was continuing to follow up with the attorney for the Osceola County Sheriff's Office (OCSO) on the Traffic Enforcement Agreement and was hoping to receive a response soon. There may have been some personnel changes, but as soon as she received an update, she would bring it back to the Board. The title work for the conveyance of tracts that was approved by the Board at the last meeting was received; however, before the deed could be signed, there were some questions that she was working with Encore's counsel on. The District Engineer requested the Development Plans and some evidence of the approximate value of the improvements that were on the tracts. This morning an email was received from their counsel stating that they would provide all of the requested documents this morning.

B. Engineer

Mr. Curley was working on the Roadway Improvement Plan in order to get that out for bid. Speed tables were added to certain areas, which recognized golf cart crossings, including the long straightaways of Tradition Boulevard and excluding residential areas. Mr. Scheerer reviewed a revised map yesterday and felt that it was a good start, especially on Tradition Boulevard between the guardhouse and the bridge. It would be difficult to add a speed table where there were houses on either side of the road and they would be placed on property lines and avoid driveways. Mr. Witcher questioned the number of speed tables in Reunion West. Mr. Curley believed that there 10 to 15 speed tables, with two at every golf cart crossing. Mr. Scheerer stated that there would be one in each direction where there was a golf cart crossing. Ms. Adams clarified that when the speed tables were previously discussed at Reunion East, Mr. Steve Boyd mentioned the speed tables would be separate from the pavement maintenance and would be an optional service.

Mr. Witcher questioned the success in getting data downloaded from the radar signs. Mr. Scheerer confirmed that the data from all but three of the display signs were able to be downloaded. For the ones in Encore Reunion West, the data could be reviewed real-time on a laptop, as they were cloud based, but the data from the other signs must be retrieved manually. Mr. Witcher questioned whether there was a timeline to go out to potential vendors, as there were potholes, degradation and alligator cracking. Ms. Adams stated that the District management and District Engineer's office were making it a top priority and would finalize the bid documents and send them out. However, it was a joint bid document and the amount for Reunion East was expected to trigger the threshold for the public sealed bid process, which required a notice in the newspaper and compliance with Florida Statutes. She would be working to Mr. Curley to finalize it and believed that it could be noticed by the end of the month, with the hope to have proposals at the March meeting, as long as there were responders. After the Board selected the vendor, they would enter into an agreement and the work would be scheduled.

C. District Manager's Report

i. Action Items List

Ms. Adams presented the Action Items List, which was provided for informational purposes. Mr. Scheerer indicated that he met with Ms. Zelada a couple of days ago, regarding potential sites for an amenity in Encore Reunion West and providing her with a map, outlining those areas, which were in the main portion of Encore, where the guardhouse was located off of

Fairfax Drive and N. Old Lake Wilson Road. Each area was unique and depending on size of the area and the improvements that they wanted to see, would determine what could go in them. One of the bigger concerns was parking, as there was only parking on one side of the street. Mr. Scheerer was waiting for an answer from Ms. Zelada. Regarding the Parking Rules that were amended and restated last month, Ms. Adams was finalizing the form of the Rules with Board Member input and the District Engineer was finalizing the parking maps, to match the other parking maps. Once the rules were finalized, the agreement with the towing service provider would be amended and signage would be installed, before the rules could be enforced. A letter would be provided to the towing service provider and Mr. Scheerer would provide a cost for the signage. Ms. Adams indicated that funds were set aside in the Capital Budget for “*No Parking*” signs and any other sign upgrades. Mr. Barry felt that the playground area was holding up well, but asked if there was mulch as the swings were too low. Mr. Scheerer felt that the mulch was at the proper level, but would get with the landscaper about re-mulching it. Ms. Harley asked if they could allow parking at the park after hours, due to the lack of parking. Mr. Witcher agreed, as guests were parking at the park overnight. Ms. Adams noted that new parking opened up, but they would monitor the situation and the enforcement of this area. Ms. Harley indicated that the neighborhood monuments were dark at night and asked if they could look at having brighter lighting. Mr. Scheerer would look at having brighter LED lights. Mr. Greenstein noted by the Homestead sign, on corner of Excitement Drive and Gathering Drive, they used to have three Palms, which were cut and the floodlight was now interfering with traffic and requested that the floodlight be repositioned so it hit the tree since it was a safety issue.

Ms. Adams reported that additional information would be forthcoming from District Counsel’s office regarding the ethics training, which was effective as of January 1, 2024. When Board Members filed Form 1, which is due in July 2024, it was for Fiscal Year 2023 and the ethics training would not be required on any Form 1 until July 2025. District Counsel provided links to the free ethics training via electric mail and in a memorandum. The training could be completed anytime this year. Ms. Trucco explained that the training must satisfy certain hourly requirements which included public records, ethics and Sunshine Law. Ms. Adams would re-distribute Ms. Trucco’s email. Ms. Trucco offered to provide links to videos and audios that Supervisors could watch on the Florida Attorney General and Florida Commission on Ethics websites in order to satisfy the requirements. Ms. Adams noted in the past, Supervisors always filed Form 1 at the

Supervisor of Elections office; however, the Florida Commission on Ethics office was now receiving those via e-filing, which was due on July 1, 2024. GMS was working on written instructions. Form 6 was most recently in the news, which caused local officials to no longer wish to serve either as a City or County Commissioner, due to the extensive financial disclosure requirements; however, this form was not required for CDD Board Members.

ii. Approval of Check Register

Ms. Adams presented the Check Register from December 1, 2023 through December 31, 2023 in the amount of \$3,058,133.51. This was the last Check Register for the calendar year. The largest items were two transfers to the SBA investment account, which was typical at this time of year, due to a favorable interest rate of over 5%. One transfer was for \$900,000. When there were transmittals from the Osceola County Tax Collector's office, they were transmitted to the District and the funds would then be transferred to the Trustee for principal and interest payments. There was also a transfer out to the repairs and maintenance (R&M) Fund. Mr. Barry asked if the SBA funds were restricted. Ms. Adams confirmed that the funds were available and could be transferred the same day. For the past few years, due to lower interest earnings, the date surplus funds were transferred was not a significant issue. Now, due to market conditions, the District is benefitting from higher interest earnings. There would be more money going into the SBA account in the next few months as revenues are received and then transfers out towards the end of the fiscal year to manage the cash flow.

On MOTION by Mr. Barry seconded by Mr. Greenstein with all in favor the December Check Register was approved.

iii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through November 30, 2023, which were for informational purposes. No Board action was required. Some revenues were received in November, which would be electronically deposited into the General Fund from the Tax Collectors office. Staff was monitoring the prorated expenses. There were some overages in field expenses. All bond interest and principal payments, in accordance with the trust indentures, that were due in November, were made.

iv. Replacement and Maintenance Plan

Ms. Adams presented the Replacement and Maintenance Plan for Fiscal Year 2024, which was a list of the projects approved as part of the Adopted Budget for the current fiscal year. It was for informational purposes.

D. Security Report

Mr. Vargas provided the December Security Reports for the Reunion West POA and the Master Association, under separate cover.

EIGHTH ORDER OF BUSINESS

Other Business

There being no changes, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being no changes, the next item followed.

TENTH ORDER OF BUSINESS

Next Meeting Date – February 8th, 2024

The next meeting was scheduled for February 8, 2024 at 11:00 a.m.

ELEVENTH ORDER OF BUSINESS

Adjournment

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

Chairman/Vice Chairman

SECTION 4

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
REPRESENTATIVE AUTHORIZATION

575-030-02
RIGHT OF WAY
12/16

Address of the District or Satellite Office where the completed form will be submitted.
FLORIDA DEPARTMENT OF TRANSPORTATION
Right of Way Department
801 N. Broadway
Bartow, FL 33830-3809

ITEM/SEGMENT NO.: 448781-1
MANAGING DISTRICT: _____
F.A.P. NO.: _____
STATE ROAD NO.: Old Lake Wilson Rd
COUNTY: Osceola & Polk
PARCEL NO.: 2225274937000100G0;
2225274924000100J0; 2225274924000100G0; 2225274924000100E0;
2325274925000100K0 & 2225274924000100N0 (together with any other
parcels or property interests to be acquired)

Attention: Greg Bowne

Dear FDOT Right of Way Manager:

This is to advise you that I hereby authorize Kent L. Hipp, Esquire
of GrayRobinson, P.A.

who was hired by me as of 8/29/2023 to (indicate extent of authorization by marking one or both boxes as applicable):
(date)

☒ Represent me in all future dealings in the above referenced project and parcel(s).

☒ Accept service of process in my behalf concerning any legal proceedings in eminent domain which may ensue.

OWNER(S)/TENANT(S):

Signature

Date

Signature

Date

Printed Name

Printed Name

This is to advise you that I am authorized to represent Reunion West CDD

of _____ in the

capacity(ies) set forth above. I ☒ am ☐ am not a member of the Florida Bar. ☐ I will accept service of process.

NOTE: This document must be notarized if the agent **is not** a member of the Florida Bar but is authorized to accept service of process.

State of _____

County of _____

Sworn to and subscribed before me this _____
day of _____ by _____
_____ who is
(Name of Affiant)

personally known to me or has produced _____
_____ as identification.

Notary's Signature
(Print, type or stamp name of notary public)
[SEAL]



Representative Signature

8/29/2023

Date

Kent L. Hipp, Esquire

Representative Printed Name

P.O. Box 3068

Orlando, FL 32802-3068

Representative Address

Phone: 407-843-8880

(1) Parcel: 22-25-27-4937-0001-00G0 (Old Lake Wilson Rd. is the roadway running vertical shown below):



(2) Parcel 22-25-27-4924-0001-00J0 (Old Lake Wilson Rd. is the roadway running vertical shown below):



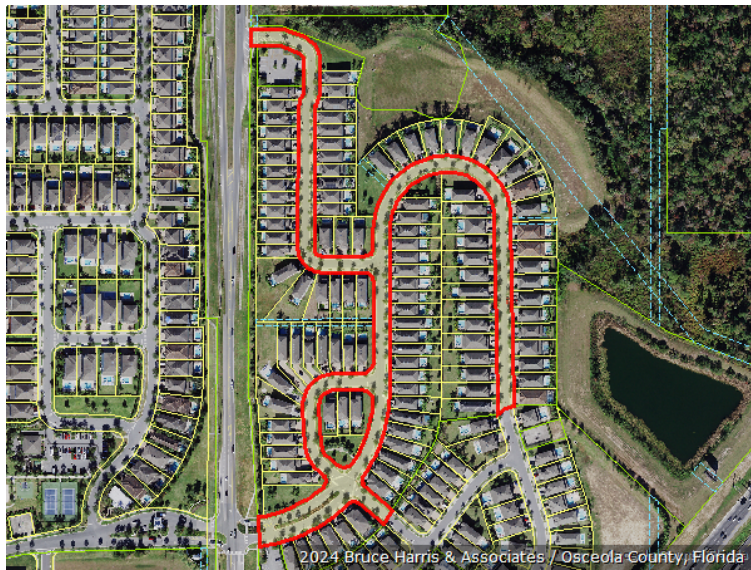
(3) Parcel No. 22-25-27-4924-0001-00G0:



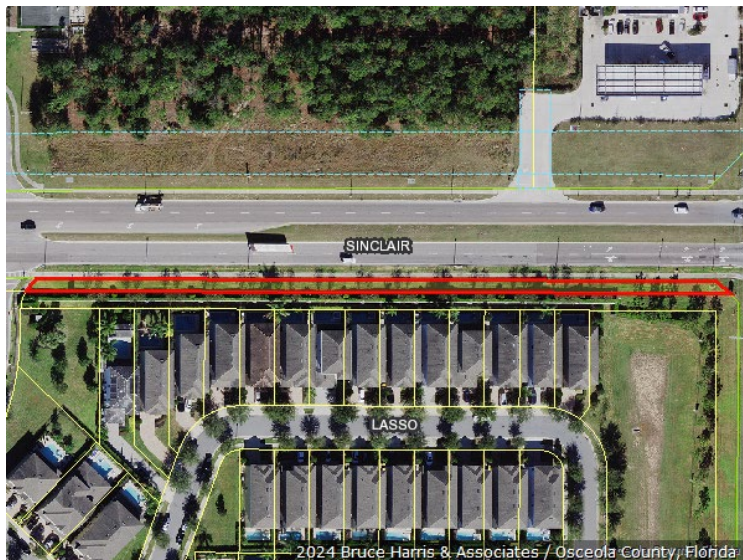
(4) Parcel No.: 22-25-27-4924-0001-00E0:



(5) Parcel No. 23-25-27-4925-0001-00K0:



(6) Parcel No. 22-25-27-4924-0001-00N0:



ATTORNEY AUTHORIZATION

TO: Osceola County & FDOT

PROJECT NAME: Old Lake Wilson Road from CR 532 to
Sinclair Road Project

OWNER: Reunion West CDD

**OSCEOLA PROPERTY TAX ID NOs.: 2225274937000100G0; 2225274924000100J0;
2225274924000100G0; 2225274924000100E0; 2325274925000100K0 &
2225274924000100N0**

This is to advise you Reunion West CDD authorizes Kent L. Hipp, Esquire, of GrayRobinson, P.A. whose address is 301 West Pine Street, Suite 1400, P.O. Box 3068, Orlando, Florida 32802, to represent them in all future dealings with Osceola County in the above-referenced projects regarding properties owned by Reunion West CDD, and to accept service of process on its behalf, concerning any legal proceedings in eminent domain which may be filed by Osceola County regarding the referenced project.

Agreed to and Accepted by
Reunion West Community Development District:

By: _____ Date: _____

Print: _____

Title: _____

This is to advise you that I have been retained to represent the above referenced property owner(s) in all future dealings involving your acquisition requirements for the above referenced project regarding property owned by them. This is to further advise that I am a member of the Florida Bar and I will accept service of process on their behalf in any legal proceedings in eminent domain which may be filed regarding the referenced project. Please direct all inquiries to my attention.

GRAYROBINSON, P.A.



By: _____
Kent L. Hipp, Esquire

8/29/2023
Date: _____



From County Road 532 to Sinclair Road

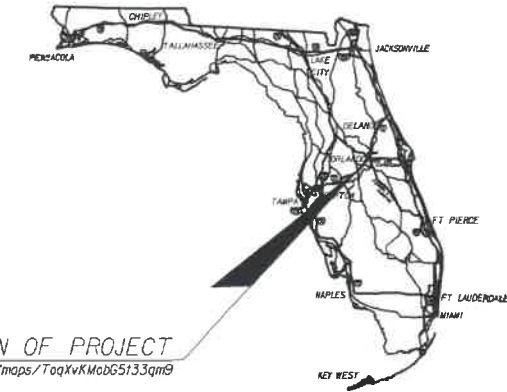
[illegible]

The diagrams illustrate two bridge deck cross-sections. The left diagram shows a bridge deck with a total width of 62'-9.5". It includes a 10' shoulder, a 1'-4" bike lane, and a 19' travel lane. The right diagram shows a bridge deck with a total width of 43'-1". It includes a 2'-6" shoulder, a 1'-4" bike lane, and a 19' travel lane. Both diagrams include dimensions for the deck width, shoulder width, bike lane width, and travel lane width.



OSCEOLA COUNTY
ENGINEERING DEPARTMENT
1 Courthouse Square, Suite 1100
Kissimmee, Florida 34741-5488
Voice: (407) 343-2600 Fax (407) 343-2623

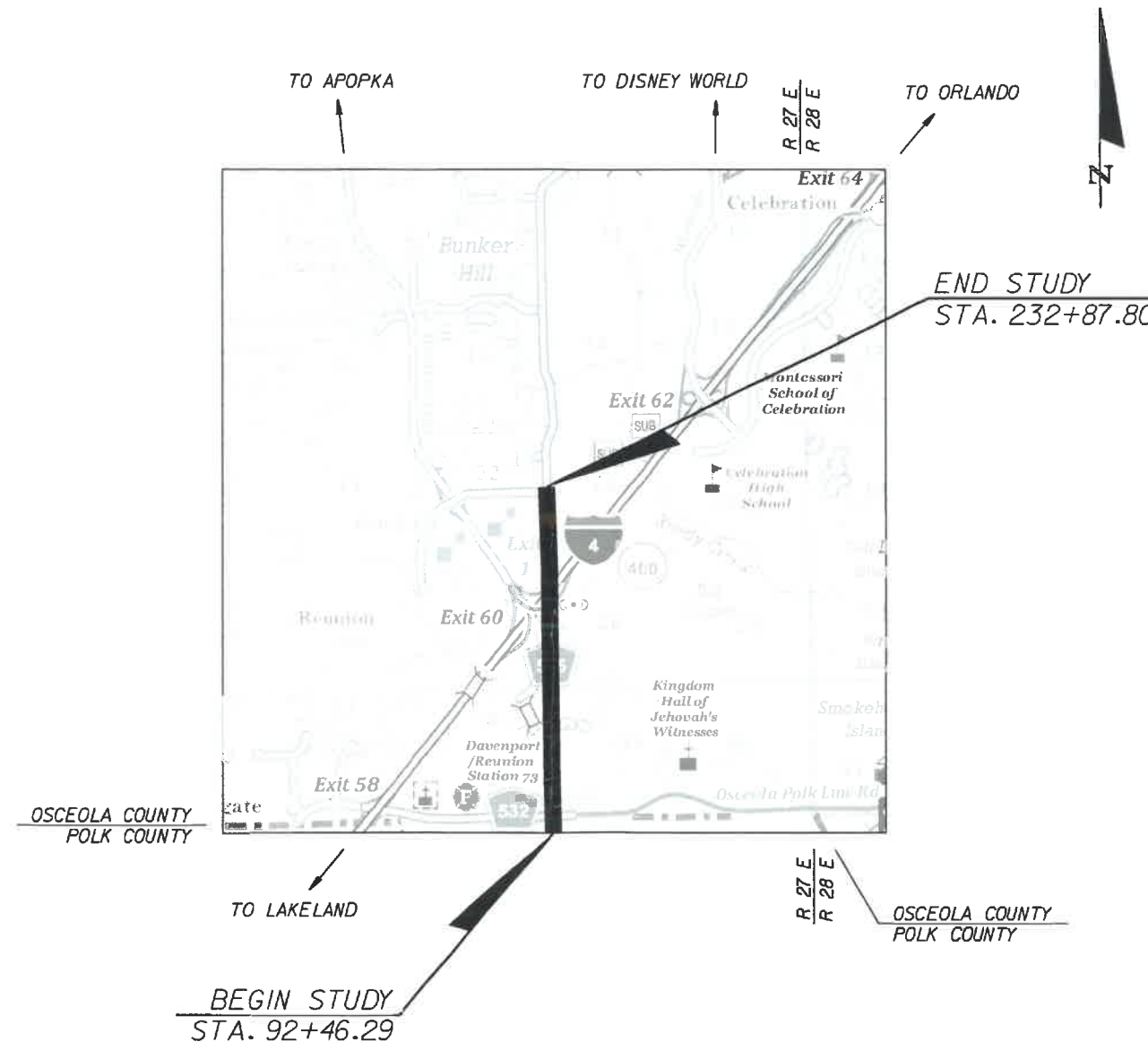
BOARD OF COUNTY COMMISSIONERS
OSCEOLA COUNTY, FLORIDA
ENGINEERING DEPARTMENT
CONCEPT PLANS FOR
COUNTY PROJECT NO. 11842
FINANCIAL PROJECT ID 448781-1-22-01
OLD LAKE WILSON ROAD RECONSTRUCTION
FROM OSCEOLA POLK LINE ROAD (CR 532) TO SINCLAIR ROAD



LOCATION OF PROJECT
<https://goo.gl/T0qXvKM0bG5133qm9>

INDEX OF CONCEPT PLANS

SHEET NO.	SHEET DESCRIPTION
1	KEY SHEET
2-9	CONCEPT TYPICAL SECTIONS
10-11	CONCEPT TYPICAL SECTION DETAILS
12-23	CONCEPT PLAN
24-34	CONCEPT PROFILE



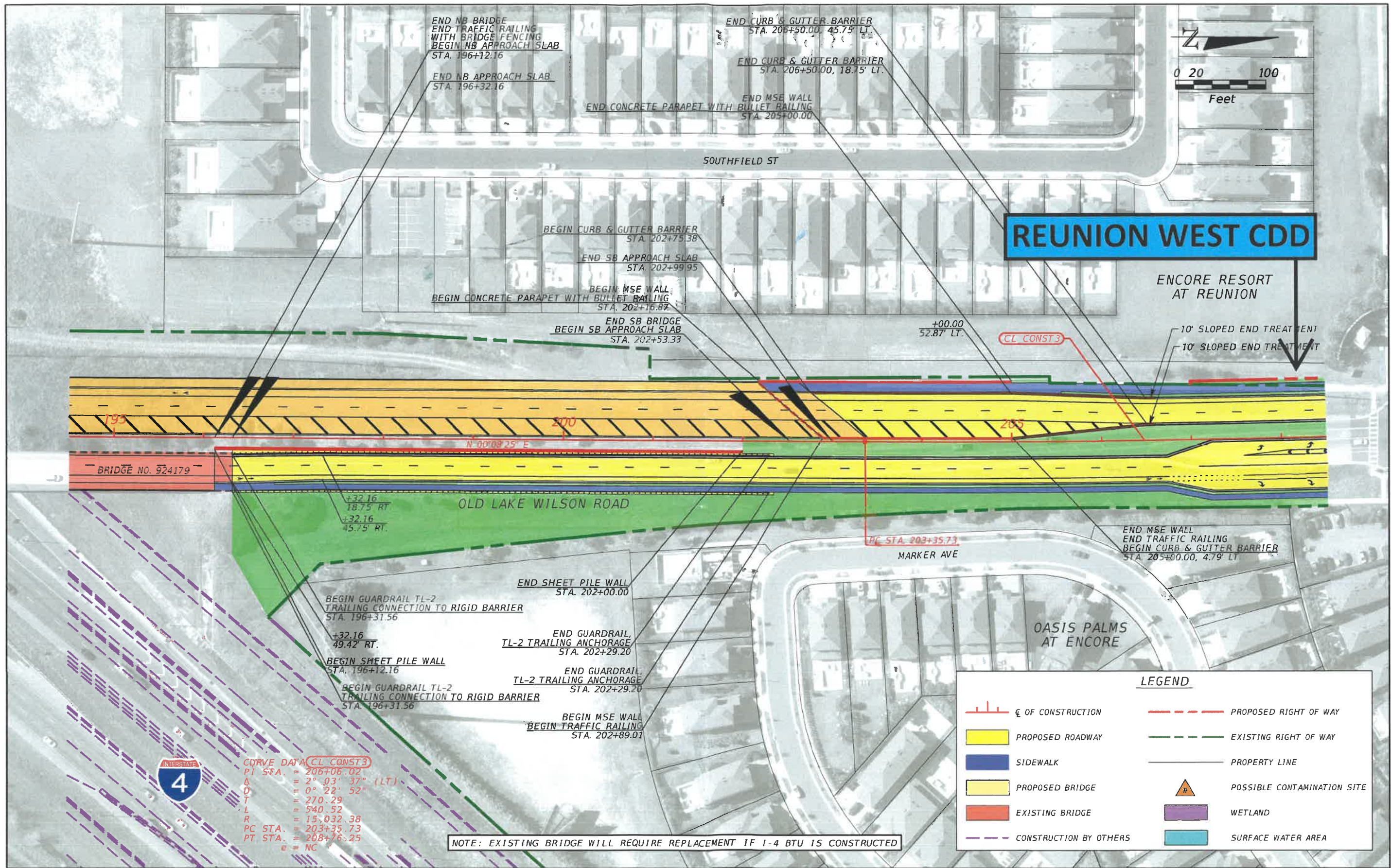
**PREFERRED ALTERNATIVE
CONCEPT PLANS**

ROADWAY PLANS
ENGINEER OF RECORD:

KEVIN JOSEPH IANNARONE NO.: 71527
INWOOD CONSULTING ENGINEERS
3000 DOVERA DRIVE, SUITE 200
OVIDO, FLORIDA 32765
P: 407.971.8850 F: 407.971.8955
CONTRACT NO.: C19-11-1061
VENDOR NO.: F593216593003

OSCEOLA COUNTY PROJECT MANAGER
STEPHANIE UNDERWOOD, P.E.

FISCAL YEAR	SHEET NO.
	1



REVISIONS		
DATE	BY	DESCRIPTION

**OLD LAKE WILSON ROAD
PD&E STUDY**

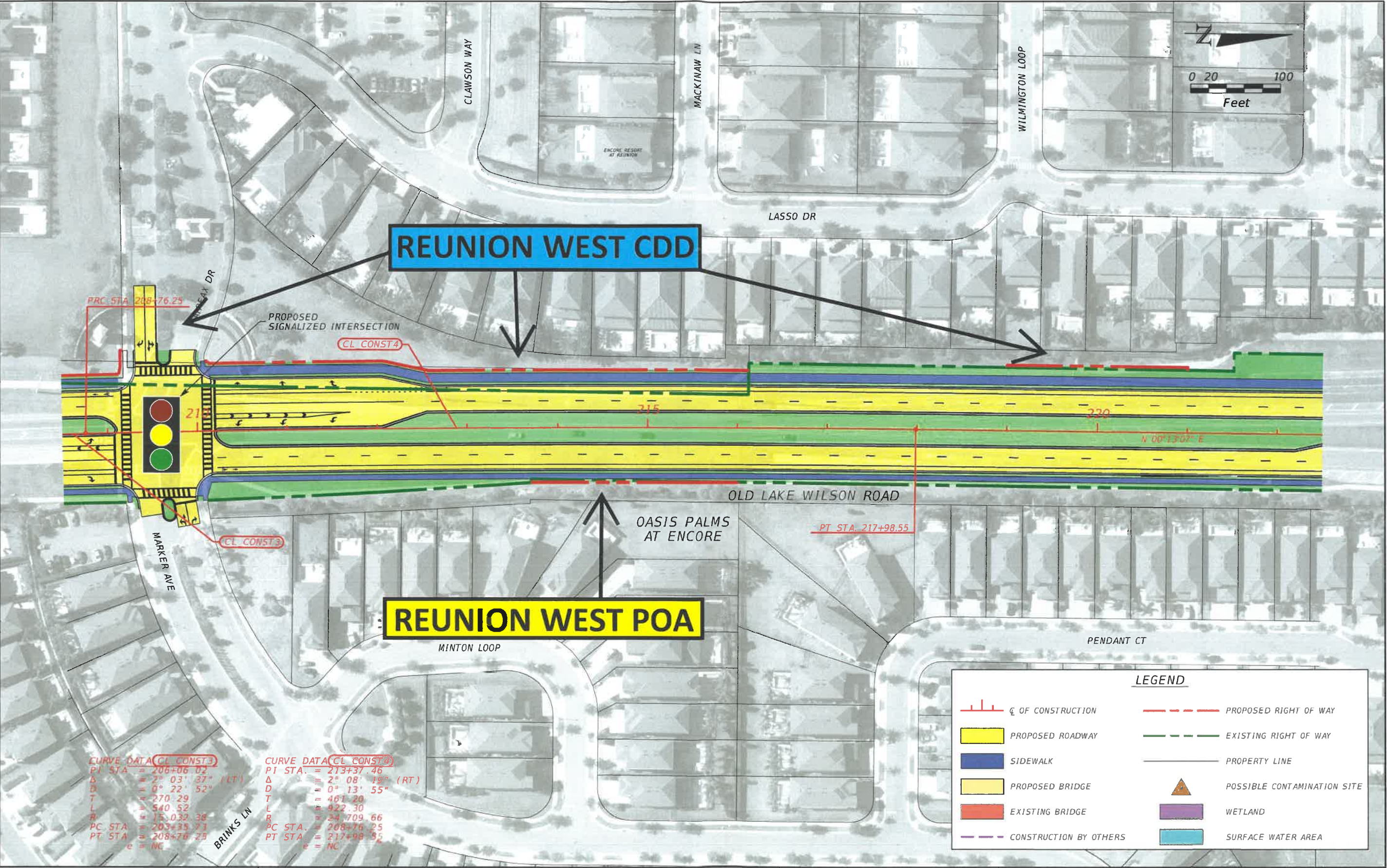
ENGINEER OF RECORD
Kevin Joseph Iannarone, PE
PE No. 71527
Inwood Consulting Engineers, Inc.
3000 Dovera Drive, Suite 200
Oviedo, Florida 32765

**OSCEOLA COUNTY
ENGINEERING DEPARTMENT**
1 Courthouse Square, Suite 1100
Kissimmee, Florida 34741-5488
Voice: (407) 343-2600 Fax (407) 343-2623

CONCEPT PLAN

**SHEET
NO.**

20



REVISIONS		
DATE	BY	DESCRIPTION

OLD LAKE WILSON ROAD
PD&E STUDY

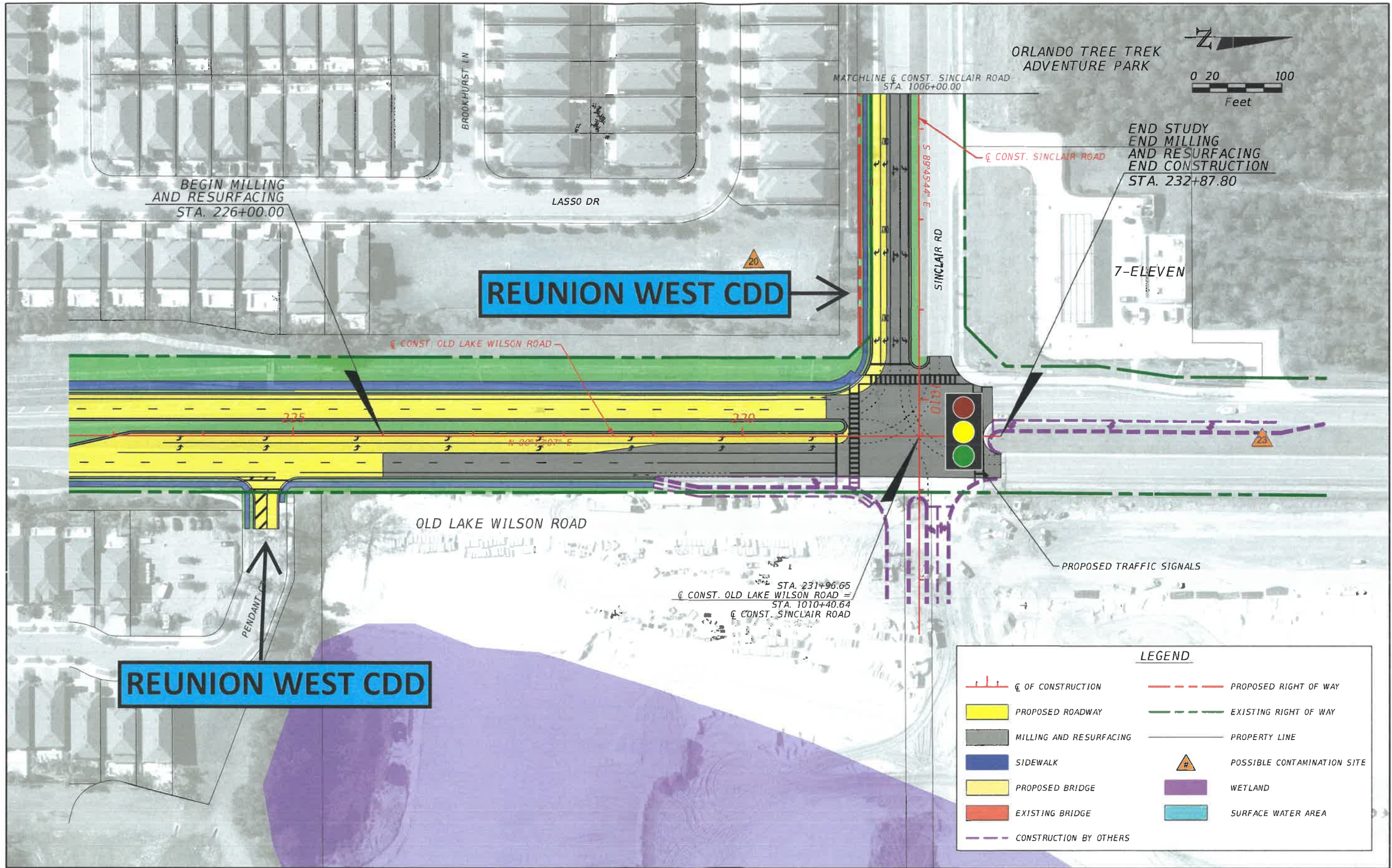
ENGINEER OF RECORD
Kevin Joseph Iannarone, PE
PE No. 71527
Inwood Consulting Engineers, Inc.
3000 Dovera Drive, Suite 200
Oviedo, Florida 32765

OSCEOLA COUNTY
ENGINEERING DEPARTMENT
1 Courthouse Square, Suite 1100
Kissimmee, Florida 34741-5488
Voice: (407) 343-2600 Fax (407) 343-2623

CONCEPT PLAN

SHEET NO.

21



REVISIONS		
DATE	BY	DESCRIPTION

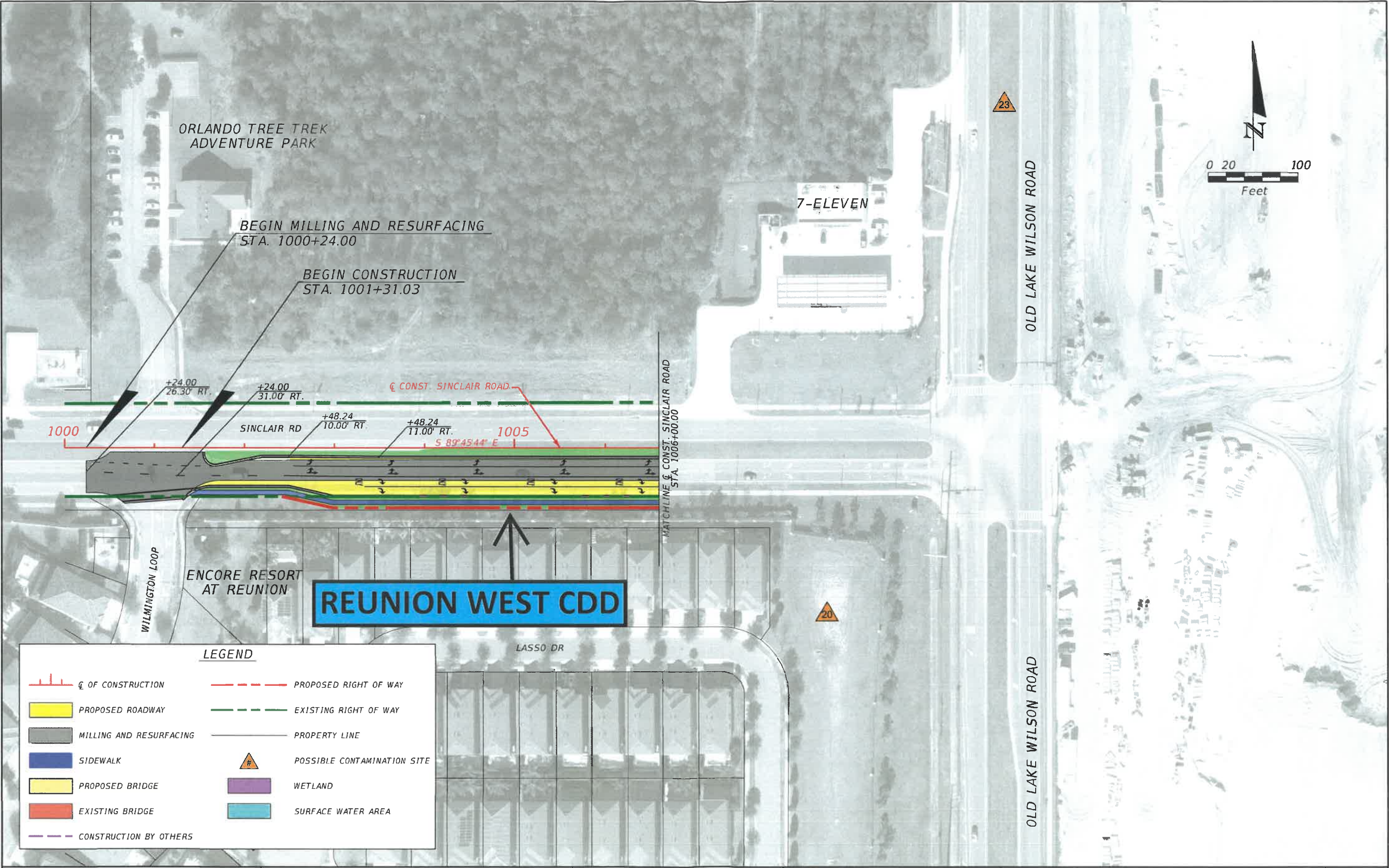
**OLD LAKE WILSON ROAD
PD&E STUDY**

ENGINEER OF RECORD
 Kevin Joseph Iannarone, PE
 PE No. 71527
 Inwood Consulting Engineers, Inc.
 3000 Dovera Drive, Suite 200
 Oviedo, Florida 32765

**OSCEOLA COUNTY
ENGINEERING DEPARTMENT**
 1 Courthouse Square, Suite 1100
 Kissimmee, Florida 34741-5488
 Voice: (407) 343-2600 Fax (407) 343-2623

CONCEPT PLAN

SHEET NO.
22



REVISIONS		
DATE	BY	DESCRIPTION

**OLD LAKE WILSON ROAD
PD&E STUDY**

ENGINEER OF RECORD
Kevin Joseph Iannarone, PE
PE No. 71527
Inwood Consulting Engineers, Inc.
3000 Dovera Drive, Suite 200
Oviedo, Florida 32765

**OSCEOLA COUNTY
ENGINEERING DEPARTMENT**
1 Courthouse Square, Suite 1100
Kissimmee, Florida 34741-5488
Voice: (407) 343-2600 Fax (407) 343-2623

**CONCEPT PLAN
SINCLAIR ROAD**

**SHEET
NO.**

23

SECTION 5

SECTION D

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/Guardian agreement executed.
	Pavement Management & Traffic Calming	Boyd	In Process	Proposals to be reviewed March 2024.
1/9/23	Seven Eagles Fountain Replacement	Scheerer	In Process	BOS to consider proposals February 2024.
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	Signs are completed. 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	
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. Documents to be reviewed pending receipt from 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	BOS approved with with KORR. Agreement presented to KORR 02.02.2024.

10/12/23	Amend Parking Rules and Implement	Adams/Trucco/ Scheerer	In Process	Rule Hearing held 12.14.2023. Amended Rules finalized and published. Towing Service Agreement will need Amendment. Security Agreements need amendment. Parking Signs need to be installed.
10/12/23	Collect Vehicle and Speed Data from Radar Display Signs - Report to BOS	Scheerer	In Process	
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	CDD Field Operations met with RWPOA Association Manager and reviewed locations.

SECTION II

Reunion West

Community Development District

Summary of Invoices

January 01, 2024 - January 31, 2024

Fund	Date	Check No.'s	Amount
General Fund			
	1/4/24	2246-2252	\$ 715,030.06
	1/11/24	2253-2261	105,655.48
	1/18/24	2262-2263	5,097.40
	1/25/24	2264-2265	1,050.00
			<hr/>
			\$ 826,832.94
R&M Fund			
	1/4/24	52	\$ 345,590.59
			<hr/>
			\$ 345,590.59
Payroll			
	<u>January 2024</u>		
Mark Greenstein		50632	\$ 184.70
Michael Barry		50633	\$ 184.70
Sharon Harley		50634	\$ 184.70
			<hr/>
			\$ 554.10
TOTAL			<hr/>
			\$ 1,172,977.63

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
1/04/24	00035	12/15/23 216325	202312 300-13100-10100	AQUATIC MGMT ENCORE DEC23	*	109.20	
		12/15/23 216325	202312 320-53800-47000	AQUATIC MGMT ENCORE DEC23	*	85.80	
		12/15/23 216331	202312 300-13100-10100	AQUATIC PLANT MGMT DEC23	*	80.64	
		12/15/23 216331	202312 320-53800-47000	AQUATIC PLANT MGMT DEC23	*	63.36	
APPLIED AQUATIC MANAGEMENT, INC.							339.00 002246
1/04/24	00029	1/02/24 01022024	202401 300-20700-10100	EXP.DUE TO RE THRU NOV23	*	877,654.41	
		1/02/24 01022024	202401 300-13100-10100	EXP.DUE FROM RE THR NOV23	*	260,950.65-	
REUNION EAST CDD							616,703.76 002247
1/04/24	00031	1/02/24 01022024	202401 300-20700-10400	FY24 DEBT SRVC SER2015	*	11,144.88	
REUNION WEST C/O USBANK							11,144.88 002248
1/04/24	00031	1/02/24 01022024	202401 300-20700-10800	FY24 DEBT SRVC SER2022	*	36,380.24	
REUNION WEST C/O USBANK							36,380.24 002249
1/04/24	00031	1/02/24 01022024	202401 300-20700-10500	FY24 DEBT SRVC SER2016	*	18,344.06	
REUNION WEST C/O USBANK							18,344.06 002250
1/04/24	00031	1/02/24 01022024	202401 300-20700-10600	FY24 DEBT SRVC SER2017	*	17,167.27	
REUNION WEST C/O USBANK							17,167.27 002251
1/04/24	00031	1/02/24 01022024	202401 300-20700-10700	FY24 DEBT SRVC SER2019	*	14,950.85	
REUNION WEST C/O USBANK							14,950.85 002252
1/11/24	00051	1/04/24 3888	202312 310-51300-31100	CDD MEETING	*	430.00	
BOYD CIVIL ENGINEERING							430.00 002253
1/11/24	00020	1/01/24 576	202401 310-51300-34000	MANAGEMENT FEES JAN24	*	4,106.42	
		1/01/24 576	202401 310-51300-35200	WEBSITE ADMIN JAN24	*	100.00	
		1/01/24 576	202401 310-51300-35100	INFORMATION TECH JAN24	*	150.00	

REUW REUNION WEST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		1/01/24 576	202401 310-51300-31300		*	833.33	
		DISSEMINATION FEE JAN24					
		1/01/24 576	202401 310-51300-51000		*	.30	
		OFFICE SUPPLIES					
		1/01/24 576	202401 310-51300-42000		*	14.87	
		POSTAGE					
		1/01/24 577	202401 320-53800-12000		*	2,822.00	
		FIELD MANAGEMENT JAN24					
				GOVERNMENTAL MANAGEMENT SERVICES			8,026.92 002254
1/11/24 00005		12/20/23 85475504	202312 310-51300-48000		*	271.93	
		NOT.MTG/AUDIT MTG 12/14					
		12/20/23 85475504	202312 310-51300-48000		*	275.68	
		RFP ANNUAL AUDIT SERVICES					
				ORLANDO SENTINEL			547.61 002255
1/11/24 00031		1/10/24 01102024	202401 300-20700-10400		*	10,734.13	
		FY24 DEBT SRVC SER2015					
				REUNION WEST C/O USBANK			10,734.13 002256
1/11/24 00031		1/10/24 01102024	202401 300-20700-10500		*	17,667.99	
		FY24 DEBT SRVC SER2016					
				REUNION WEST C/O USBANK			17,667.99 002257
1/11/24 00031		1/10/24 01102024	202401 300-20700-10600		*	16,534.56	
		FY24 DEBT SRVS SER2017					
				REUNION WEST C/O USBANK			16,534.56 002258
1/11/24 00031		1/10/24 01102024	202401 300-20700-10700		*	14,399.83	
		FY24 DEBT SRVC SER2019					
				REUNION WEST C/O USBANK			14,399.83 002259
1/11/24 00031		1/10/24 01102024	202401 300-20700-10800		*	35,039.44	
		FY24 DEBT SRVC SER2022					
				REUNION WEST C/O USBANK			35,039.44 002260
1/11/24 00069		1/01/24 4265729	202401 300-13100-10100		*	1,274.00	
		SECURITY COST SHARE JAN24					
		1/01/24 4265729	202401 320-53800-34500		*	1,001.00	
		SECURITY COST SHARE JAN24					
				REUNION WEST PROPERTY OWNERS INC			2,275.00 002261
1/18/24 00036		12/31/23 1379	202312 320-53800-43100		*	72.19	
		TOHO METER#62644090 DEC23					
		12/31/23 1389	202312 320-53800-43000		*	58.80	
		DUKEENERGY#9100 8323 9862					
				REUW REUNION WEST TVISCARRA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		12/31/23	1390 202312 320-53800-43000		*	533.65	
			DUKEENERGY#9100 8324 0443				
				REUNION RESORT			664.64 002262
1/18/24	00069	12/31/23	RW202312 202311 300-13100-10100		*	407.29	
			MTHLY GATE REPAIR NOV23				
		12/31/23	RW202312 202311 320-53800-57400		*	320.01	
			MTHLY GATE REPAIR NOV23				
		12/31/23	RW202312 202312 300-13100-10100		*	2,075.06	
			MTHLY GATE REPAIR DEC23				
		12/31/23	RW202312 202312 320-53800-57400		*	1,630.40	
			MTHLY GATE REPAIR DEC23				
				REUNION WEST PROPERTY OWNERS INC			4,432.76 002263
1/25/24	00035	9/30/23	214396 202309 300-13100-10100		*	109.20	
			AQUATIC MGMT ENCORE SEP23				
		9/30/23	214396 202309 320-53800-47000		*	85.80	
			AQUATIC MGMT ENCORE SEP23				
				APPLIED AQUATIC MANAGEMENT, INC.			195.00 002264
1/25/24	00053	1/13/24	5445 202401 300-13100-10100		*	159.60	
			RPLC POST CAPS/RPR PINS				
		1/13/24	5445 202401 320-53800-48100		*	125.40	
			RPLC POST CAPS/RPR PINS				
		1/13/24	5446 202401 300-13100-10100		*	159.60	
			RPLC HP SIGN LIGHT W/ LED				
		1/13/24	5446 202401 320-53800-47200		*	125.40	
			RPLC HP SIGN LIGHT W/ LED				
		1/13/24	5447 202401 300-13100-10100		*	159.60	
			RPLC SIGN PHOTO SENSOR				
		1/13/24	5447 202401 320-53800-47200		*	125.40	
			RPLC SIGN PHOTO SENSOR				
				BERRY CONSTRUCTION INC.			855.00 002265
TOTAL FOR BANK A						826,832.94	
TOTAL FOR REGISTER						826,832.94	

REUW REUNION WEST TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/04/24	00001	1/02/24 01022024	202401 300-20700-10100	R&M EXP.DUE TO RE NOV23	*	358,733.89	
		1/02/24 01022024	202401 300-13100-10100	R&M EXP.DUE FROM RE NOV23	*	13,143.30-	
REUNION EAST CDD							345,590.59 000052
TOTAL FOR BANK C						345,590.59	
TOTAL FOR REGISTER						345,590.59	

SECTION III

Reunion West
Community Development District

Unaudited Financial Reporting
December 31, 2023



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1	<u>Balance Sheet</u>
2-3	<u>General Fund Income Statement</u>
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8	<u>Debt Service Series 2016 Income Statement</u>
9	<u>Debt Service Series 2017 Income Statement</u>
10	<u>Debt Service Series 2019 Income Statement</u>
11	<u>Debt Service Series 2022 Income Statement</u>
12	<u>Capital Projects Series 2019 Income Statement</u>
13	<u>Long Term Debt</u>
14	<u>FY24 Assessment Receipt Schedule</u>

Reunion West
Community Development District
Balance Sheet
December 31, 2023

	General Fund	Replacement & Maintenance Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:					
Cash - Truist	\$ 1,239,320	\$ 598,528	\$ -	\$ -	\$ 1,837,848
Investments:					
Series 2015					
Reserve	\$ -	\$ -	\$ 165,497	\$ -	\$ 165,497
Revenue	\$ -	\$ -	\$ 366,823	\$ -	\$ 366,823
Series 2016					
Reserve	\$ -	\$ -	\$ 290,611	\$ -	\$ 290,611
Revenue	\$ -	\$ -	\$ 523,605	\$ -	\$ 523,605
Prepayment	\$ -	\$ -	\$ 25	\$ -	\$ 25
Series 2017					
Reserve	\$ -	\$ -	\$ 268,883	\$ -	\$ 268,883
Revenue	\$ -	\$ -	\$ 474,393	\$ -	\$ 474,393
Prepayment	\$ -	\$ -	\$ 2,619	\$ -	\$ 2,619
Series 2019					
Reserve	\$ -	\$ -	\$ 330,598	\$ -	\$ 330,598
Revenue	\$ -	\$ -	\$ 381,096	\$ -	\$ 381,096
Construction	\$ -	\$ -	\$ -	\$ 101,227	\$ 101,227
Series 2022					
Reserve	\$ -	\$ -	\$ 259,938	\$ -	\$ 259,938
Revenue	\$ -	\$ -	\$ 923,329	\$ -	\$ 923,329
Investment - Custody	\$ 3,001	\$ -	\$ -	\$ -	\$ 3,001
SBA - Operating	\$ 980,366	\$ -	\$ -	\$ -	\$ 980,366
SBA - Reserve	\$ -	\$ 848,911	\$ -	\$ -	\$ 848,911
Due from General Fund	\$ -	\$ -	\$ 97,987	\$ -	\$ 97,987
Due from Other	\$ 5,018	\$ -	\$ -	\$ -	\$ 5,018
Due from Reunion East	\$ 287,634	\$ 13,143	\$ -	\$ -	\$ 300,777
Prepaid Expenses	\$ 558	\$ -	\$ -	\$ -	\$ 558
Total Assets	\$ 2,515,897	\$ 1,460,583	\$ 4,085,404	\$ 101,227	\$ 8,163,110
Liabilities:					
Accounts Payable	\$ 11,854	\$ -	\$ -	\$ -	\$ 11,854
Due to Debt Service 2015	\$ 11,145	\$ -	\$ -	\$ -	\$ 11,145
Due to Debt Service 2016	\$ 18,344	\$ -	\$ -	\$ -	\$ 18,344
Due to Debt Service 2017	\$ 17,167	\$ -	\$ -	\$ -	\$ 17,167
Due to Debt Service 2019	\$ 14,951	\$ -	\$ -	\$ -	\$ 14,951
Due to Debt Service 2022	\$ 36,380	\$ -	\$ -	\$ -	\$ 36,380
Due to Reunion East	\$ 963,933	\$ 376,638	\$ -	\$ -	\$ 1,340,571
Total Liabilities	\$ 1,073,774	\$ 376,638	\$ -	\$ -	\$ 1,450,412
Fund Balances:					
Assigned For Debt Service 2015	\$ -	\$ -	\$ 543,465	\$ -	\$ 543,465
Assigned For Debt Service 2016	\$ -	\$ -	\$ 832,585	\$ -	\$ 832,585
Assigned For Debt Service 2017	\$ -	\$ -	\$ 763,062	\$ -	\$ 763,062
Assigned For Debt Service 2019	\$ -	\$ -	\$ 726,645	\$ -	\$ 726,645
Assigned For Debt Service 2022	\$ -	\$ -	\$ 1,219,647	\$ -	\$ 1,219,647
Assigned For Capital Projects 2019	\$ -	\$ -	\$ -	\$ 101,227	\$ 101,227
Unassigned	\$ 1,442,123	\$ 1,083,945	\$ -	\$ -	\$ 2,526,068
Total Fund Balances	\$ 1,442,123	\$ 1,083,945	\$ 4,085,403.65	\$ 101,227	\$ 6,712,698
Total Liabilities & Fund Equity	\$ 2,515,897	\$ 1,460,583	\$ 4,085,404	\$ 101,227	\$ 8,163,110

Reunion West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 1,760,063	\$ 1,357,004	\$ 1,357,004	\$ -
Interest	\$ 5,000	\$ 1,250	\$ 7,530	\$ 6,280
Rental Income	\$ 2,200	\$ -	\$ 4,400	\$ 4,400
Total Revenues	\$ 1,767,263	\$ 1,358,254	\$ 1,368,935	\$ 10,680
Expenditures:				
Administrative:				
Supervisor Fees	\$ 12,000	\$ 3,000	\$ 2,000	\$ 1,000
FICA Expense	\$ 918	\$ 230	\$ 153	\$ 77
Engineering Fees	\$ 8,000	\$ 2,000	\$ 2,583	\$ (583)
District Counsel	\$ 35,000	\$ 8,750	\$ 10,120	\$ (1,370)
Annual Audit	\$ 9,600	\$ -	\$ -	\$ -
Arbitrage	\$ 2,250	\$ -	\$ -	\$ -
Trustee Fees	\$ 19,880	\$ 4,970	\$ -	\$ 4,970
Dissemination Agent	\$ 10,000	\$ 2,500	\$ 2,500	\$ -
Assessment Administration	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Management Fees	\$ 49,277	\$ 12,319	\$ 12,319	\$ (0)
Information Technology	\$ 1,800	\$ 450	\$ 450	\$ -
Website Maintenance	\$ 1,200	\$ 300	\$ 300	\$ -
Telephone	\$ 100	\$ 25	\$ -	\$ 25
Postage	\$ 1,500	\$ 375	\$ 46	\$ 329
Insurance	\$ 11,760	\$ 11,760	\$ 10,584	\$ 1,176
Printing & Binding	\$ 500	\$ 125	\$ 14	\$ 111
Legal Advertising	\$ 5,000	\$ 1,250	\$ 1,028	\$ 222
Other Current Charges	\$ 600	\$ 150	\$ 84	\$ 66
Office Supplies	\$ 250	\$ 63	\$ 1	\$ 61
Property Appraiser Fee	\$ 750	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 44	\$ 175	\$ (131)
Total Administrative:	\$ 178,060	\$ 55,810	\$ 49,858	\$ 5,953

Reunion West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
<u>Maintenance - Shared Expenses</u>				
Field Maintenance	\$ 33,864	\$ 8,466	\$ 8,466	\$ -
Management Services Agreement	\$ 7,150	\$ 1,788	\$ 1,787	\$ 0
Telephone	\$ 6,600	\$ 6,600	\$ 1,419	\$ 5,181
Electric	\$ 290,400	\$ 72,600	\$ 77,434	\$ (4,834)
Water & Sewer	\$ 31,852	\$ 7,963	\$ 7,421	\$ 542
Gas	\$ 37,400	\$ 9,350	\$ 3,480	\$ 5,870
Pool & Fountain Maintenance	\$ 158,576	\$ 39,644	\$ 40,728	\$ (1,084)
Pond Maintenance	\$ 11,000	\$ 2,750	\$ 2,095	\$ 655
Property Insurance	\$ 44,602	\$ 44,602	\$ 48,226	\$ (3,624)
Irrigation Repairs & Maintenance	\$ 11,000	\$ 11,000	\$ 3,276	\$ 7,724
Landscape - Contract	\$ 495,042	\$ 123,761	\$ 151,579	\$ (27,819)
Landscape - Contingency	\$ 22,000	\$ 5,500	\$ 2,085	\$ 3,415
Gate & Gatehouse Maintenance	\$ 22,000	\$ 5,500	\$ 8,640	\$ (3,140)
Roadways/Sidewalks/Bridge	\$ 11,000	\$ 11,000	\$ 6,415	\$ 4,585
Lighting	\$ 4,400	\$ 1,100	\$ 1,947	\$ (847)
Building Repairs & Maintenance	\$ 8,800	\$ 2,200	\$ 4,624	\$ (2,424)
Pressure Washing	\$ 22,000	\$ 5,500	\$ 1,135	\$ 4,365
Maintenance (Inspections)	\$ 220	\$ 55	\$ -	\$ 55
Repairs & Maintenance	\$ 13,200	\$ 3,300	\$ -	\$ 3,300
Contract Cleaning	\$ 46,024	\$ 11,506	\$ 6,401	\$ 5,105
Fitness Center Repairs & Maintenance	\$ 6,116	\$ 1,529	\$ 1,293	\$ 236
Operating Supplies	\$ 1,100	\$ 275	\$ -	\$ 275
Signage	\$ 4,400	\$ 1,100	\$ 7,777	\$ (6,677)
Security	\$ 94,102	\$ 23,526	\$ 18,403	\$ 5,123
Parking Violation Tags	\$ 220	\$ 55	\$ -	\$ 55
Total Maintenance - Shared Expenses	\$ 1,383,067	\$ 400,668	\$ 404,632	\$ (3,963)
<u>Reserves</u>				
Capital Reserve Transfer	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Total Reserves	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Total Expenditures	\$ 1,961,127	\$ 856,478	\$ 854,489	\$ 1,989
Excess Revenues (Expenditures)	\$ (193,864)		\$ 514,445	
Fund Balance - Beginning	\$ 193,864		\$ 927,678	
Fund Balance - Ending	\$ (0)		\$ 1,442,123	

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	\$ 1,154,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,357,004
Interest	\$ 2,264	\$ 2,216	\$ 3,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,530
Rental Income	\$ 1,540	\$ 330	\$ 2,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400
Total Revenues	\$ 3,804	\$ 204,808	\$ 1,160,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,368,935
Expenditures:													
Administrative:													
Supervisor Fees	\$ 800	\$ 800	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
FICA Expense	\$ 61	\$ 61	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153
Engineering Fees	\$ 860	\$ 1,293	\$ 430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,583
District Counsel	\$ 3,087	\$ 1,789	\$ 5,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,120
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination Agent	\$ 833	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Assessment Administration	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Management Fees	\$ 4,106	\$ 4,106	\$ 4,106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,319
Information Technology	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 26	\$ 13	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46
Insurance	\$ 10,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,584
Printing & Binding	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14
Legal Advertising	\$ -	\$ 480	\$ 548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,028
Other Current Charges	\$ -	\$ 64	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total Administrative:	\$ 28,298	\$ 9,690	\$ 11,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,858

Reunion West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<u>Maintenance - Shared Expenses</u>													
Field Maintenance	\$ 2,822	\$ 2,822	\$ 2,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,466
Management Services Agreement	\$ 596	\$ 596	\$ 596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,787
Telephone	\$ 577	\$ 370	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,419
Electric	\$ 30,266	\$ 23,941	\$ 23,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,434
Water & Sewer	\$ 2,290	\$ 2,653	\$ 2,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,421
Gas	\$ 555	\$ 975	\$ 1,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,480
Pool & Fountain Maintenance	\$ 13,930	\$ 14,775	\$ 12,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,728
Pond Maintenance	\$ 698	\$ 698	\$ 698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,095
Property Insurance	\$ 48,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,226
Irrigation Repairs & Maintenance	\$ 2,182	\$ 352	\$ 742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,276
Landscape - Contract	\$ 32,379	\$ 71,171	\$ 48,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,579
Landscape - Contingency	\$ -	\$ 1,747	\$ 338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,085
Gate & Gatehouse Maintenance	\$ 1,680	\$ 4,038	\$ 2,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,640
Roadways/Sidewalks/Bridge	\$ 4,462	\$ 1,049	\$ 904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,415
Lighting	\$ 689	\$ 1,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,947
Building Repairs & Maintenance	\$ 463	\$ 3,503	\$ 658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,624
Pressure Washing	\$ -	\$ 704	\$ 431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,135
Maintenance (Inspections)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Cleaning	\$ 1,859	\$ 1,986	\$ 2,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,401
Fitness Center Repairs & Maintenance	\$ 264	\$ 897	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,293
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage	\$ 2,869	\$ 4,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,777
Security	\$ 6,134	\$ 6,134	\$ 6,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,403
Parking Violation Tags	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance - Shared Expenses	\$ 152,940	\$ 144,577	\$ 107,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404,632
<u>Reserves</u>													
Capital Reserve Transfer	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Total Reserves	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Total Expenditures	\$ 181,239	\$ 154,268	\$ 518,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 854,489
Excess Revenues (Expenditures)	\$ (177,435)	\$ 50,540	\$ 641,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,445

Reunion West

Community Development District Replacement & Maintenance Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2023

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
Revenues:				
Transfer In	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Interest	\$ 19,500	\$ 4,875	\$ 6,914	\$ 2,039
Total Revenues	\$ 419,500	\$ 404,875	\$ 406,914	\$ 2,039
Expenditures:				
Contingency	\$ 600	\$ 150	\$ 114	\$ 36
Building Improvements	\$ 24,200	\$ 6,050	\$ 23,411	\$ (17,361)
Pool Furniture	\$ 7,920	\$ 1,980	\$ -	\$ 1,980
Pool Repair & Replacements	\$ 41,800	\$ 10,450	\$ 45,776	\$ (35,326)
Lighting Improvements	\$ 5,539	\$ 1,385	\$ -	\$ 1,385
Landscape Improvements	\$ 19,800	\$ 4,950	\$ -	\$ 4,950
Roadway Improvements	\$ 214,478	\$ 53,620	\$ 15,840	\$ 37,780
Signage	\$ 44,000	\$ 11,000	\$ 20,779	\$ (9,779)
Stormwater Improvements	\$ -	\$ -	\$ 6,833	\$ (6,833)
Capital Outlay	\$ 71,500	\$ 17,875	\$ 77,828	\$ (59,953)
Total Expenditures	\$ 429,837	\$ 107,459	\$ 190,582	\$ (83,122)
Excess Revenues (Expenditures)	\$ (10,337)		\$ 216,332	
Fund Balance - Beginning	\$ 561,081		\$ 867,613	
Fund Balance - Ending	\$ 550,744		\$ 1,083,945	

Reunion West

Community Development District

Debt Service Fund - Series 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
Revenues:				
Special Assessments	\$ 326,875	\$ 252,019	\$ 252,019	\$ -
Interest	\$ 10,000	\$ 2,500	\$ 4,166	\$ 1,666
Total Revenues	\$ 336,875	\$ 254,519	\$ 256,185	\$ 1,666
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		\$ 180,035	
Fund Balance - Beginning	\$ 195,622		\$ 363,430	
Fund Balance - Ending	\$ 205,197		\$ 543,465	

Reunion West

Community Development District

Debt Service Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
Revenues:				
Special Assessments	\$ 538,024	\$ 414,814	\$ 414,814	\$ -
Interest	\$ 16,050	\$ 4,013	\$ 7,955	\$ 3,942
Total Revenues	\$ 554,074	\$ 418,826	\$ 422,768	\$ 3,942
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		\$ 71,362	
Fund Balance - Beginning	\$ 476,566		\$ 761,223	
Fund Balance - Ending	\$ 501,546		\$ 832,585	

Reunion West

Community Development District

Debt Service Fund - Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
Revenues:				
Special Assessments	\$ 503,509	\$ 388,203	\$ 388,203	\$ -
Interest	\$ 14,750	\$ 3,688	\$ 7,266	\$ 3,578
Total Revenues	\$ 518,259	\$ 391,890	\$ 395,469	\$ 3,578
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		\$ 64,331	
Fund Balance - Beginning	\$ 435,351		\$ 698,731	
Fund Balance - Ending	\$ 454,735		\$ 763,062	

Reunion West

Community Development District

Debt Service Fund - Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
Revenues:				
Special Assessments	\$ 438,505	\$ 338,083	\$ 338,083	\$ -
Interest	\$ 13,580	\$ 3,395	\$ 6,022	\$ 2,627
Total Revenues	\$ 452,085	\$ 341,478	\$ 344,105	\$ 2,627
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		\$ 185,737	
Fund Balance - Beginning	\$ 207,515		\$ 540,908	
Fund Balance - Ending	\$ 223,300		\$ 726,645	

Reunion West

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
Revenues:				
Special Assessments	\$ 1,071,322	\$ 822,665	\$ 822,665	\$ -
Interest	\$ 19,660	\$ 4,915	\$ 6,143	\$ 1,228
Total Revenues	\$ 1,090,982	\$ 827,580	\$ 828,808	\$ 1,228
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		\$ 661,558	

Reunion West
Community Development District
Capital Projects Fund - Series 2019
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
Revenues:				
Interest Income	\$ -	\$ -	\$ 1,189	\$ 1,189
Total Revenues	\$ -	\$ -	\$ 1,189	\$ 1,189
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)	\$ -		\$ 8,844	
Fund Balance - Beginning	\$ -		\$ 92,383	
Fund Balance - Ending	\$ -		\$ 101,227	

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	\$165,497
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	\$290,611
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	\$268,883
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	\$330,598
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

SECTION IV

Reunion East and West R&M

FY2024 Project List	Estimated Cost	RE 56%	RW 44%	Estimated Date	Projected Total
Rooft 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			February (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