

# EXHIBIT 2-B



**REPORT TO**  
**CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT**

Phase 2 Procedures

November 24, 2023

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*delta-cgi.com*

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**II.    *Exhibits***

- Exhibit A – Delta Report Exhibit A - Interviews Conducted and Documents Relied Upon
- Exhibit 1 – Delta Report Exhibit 1 - Amex Summary
- Exhibit 2 – Delta Report Exhibit 2 - Terracon Consultants, Inc. Invoices

## I. Introduction and Scope

1. Delta Consulting Group (“**Delta**”) was retained by Cooper & Kirk, PLLC (“**C&K**”), on behalf of its client, The Central Florida Tourism Oversight District (“**CFTOD**” or the “**District**”), to gather information and perform procedures (the “**Phase 2 Procedures**”) related to certain areas of concern relating to the operation of the District prior to and since the reconstitution of CFTOD.
2. To perform this assignment, Delta obtained and analyzed information provided by CFTOD personnel; reviewed electronic data provided by CFTOD personnel; consulted available public records and conducted interviews of CFTOD personnel.
3. Delta’s report is based on procedures completed through November 21, 2023.

## II. Background

4. Our understanding of the facts and circumstances related to the formation and operation of the CFTOD is as follows:
  - a. On May 12, 1967, Governor Claude Kirk signed into law new legislation creating the Reedy Creek Improvement District (“**RCID**”) and two municipalities within it, Bay Lake and Reedy Creek (later renamed Lake Buena Vista).

*AN ACT relating to the establishment, powers and functions of the Reedy Creek Improvement District; changing the name of the Reedy Creek Drainage District created under authority of Chapter 298, Florida Statutes, to the Reedy Creek Improvement District; setting forth new territorial boundaries of the District in Orange and Osceola Counties and excluding certain lands from said boundaries; assuming all lawful debts and other obligations and continuing all proceedings for the construction of improvements and the condemnation of land and*

*for tax levies; providing for refund of taxes heretofore levied on lands excluded from the District;*<sup>1</sup>

- b. The geographic boundaries of the District encompassed the property owned by the Walt Disney Company, (“**Disney**”).
- c. The District is located in Orange and Osceola counties in Florida; there are the two cities in the District, the City of Bay Lake and the City of Lake Buena Vista (together, “**the Cities**.”). All the full-time residents and voters in both cities are current or former Disney employees, who have been with Disney for at least ten years and, their household members. Some of those Disney employees serve as the mayors and city council members of the Cities. The District, the Cities and the counties provide services to citizens and businesses through interlocal agreements and contracts. The District is governed by a five-member Board of Supervisors.
- d. With respect to the District and the Cities, the interlocal agreements are completely interdependent and appear to have come into existence in response to Disney’s requirements. The District provides essentially all services required by the Cities except for policing. Employee 1 told Delta that originally, very few procedures, policies or guidelines were written down because the Department Managers, Directors and their staff members knew how to work with Disney to perform their work. The only guidelines written down early on were procedures considered to be “best practices.”
- e. On February 27, 2023, Governor Ronald DeSantis (“**Gov. DeSantis**”) signed House Bill 9-B establishing a new state appointed district and renaming the RCID to the Central Florida Tourism Oversight District. That legislation includes the following language:

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<sup>1</sup> Reedy Creek Improvement District Chapter 67-764 General Drainage Chapter 298 Florida Statutes (“Reedy Creek Improvement District”), p. 1. Approved by the Governor May 12, 1967. Filed in Office Secretary of State May 12, 1967.

*An act relating to the Reedy Creek Improvement District, Orange and Osceola Counties; reenacting, amending, and repealing chapter 67-764, Laws of Florida, and the decree in chancery No. 66-1061 entered by the Circuit Court in and for the Ninth Judicial Circuit of the State of Florida on May 13, 1966, relating to the district; providing legislative intent; providing for continuation of authority for revenue collection and powers to meet outstanding obligations; renaming the district; providing the boundaries for the district; revising the manner of selection of the board of supervisors; providing term limits; revising board member compensation; providing a process for selecting certain staff; revising the powers of the board; revising the powers of the district; providing severability; providing for transition; providing construction; providing for continued effect of stipulation between the district and Orange County; providing an exception to general law; providing an effective date.<sup>2</sup> [Emphasis removed]*

- f. Also, the RCID Charter was re-written as follows:

*Section 2. The charter for the Reedy Creek Improvement District is reenacted to read:*

*Section 1. District ratified and approved; district renamed; boundaries defined. -The Reedy Creek Improvement District, as ratified and approved by chapter 67-764, Laws of Florida, is ratified, confirmed, and approved, except that the boundaries of the district shall be as provided in this act. The Reedy Creek Improvement District shall continue to be a public corporation of this state and have perpetual existence, but upon the effective date of this act, the Reedy Creek Improvement District shall be renamed the “Central Florida Tourism Oversight District.” For a transitional period of no longer than 2 years from the effective date of this act, the district may continue doing business using “Reedy Creek Improvement District” as a fictitious name in order to provide sufficient time for the district to make the necessary name change on or to records, contracts, bonds, accounts, physical assets, and wherever else the district’s name is used. In no way shall the district’s renaming under this act affect any existing agreements, bonds, or other instruments of indebtedness, liabilities, assets, rights, or obligations of the district. All lawful debts, bonds, obligations, contracts, franchises, promissory notes, audits, minutes, resolutions, and other undertakings of the Reedy Creek Improvement District are validated and shall continue to be valid and binding on the*

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<sup>2</sup> CHAPTER 2023-5, Committee Substitute for House Bill No. 9-B, Approved by the Governor February 27, 2023, p. 1. Filed in Office Secretary of State February 27, 2023.

*Central Florida Tourism Oversight District in accordance with their respective terms, conditions, and covenants. All taxes levied by the Board of Supervisors of the Reedy Creek Improvement District on lands within the boundaries of the district shall continue to be effective, binding, collectible, and a lien on such lands in accordance with the provisions of this act. Any proceeding commenced by the Reedy Creek Improvement District under chapter 298, Florida Statutes, or any other law for the construction of any improvements, works, or facilities, for the assessment of benefits and damages, or for the borrowing of money shall not be impaired or avoided by this act, but may be continued and completed in the name of the Central Florida Tourism Oversight District. All proceedings for the condemnation of land heretofore brought by the Reedy Creek Improvement District may be continued and completed in the name of the Central Florida Tourism Oversight District.*<sup>3</sup> [Emphasis removed]

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<sup>3</sup> CHAPTER 2023-5, Committee Substitute for House Bill No. 9-B, Approved by the Governor February 27, 2023, pp. 1 – 2. Filed in Office Secretary of State February 27, 2023.



### III. Executive Summary

5. The following is a summary of our Phase 2 Procedures with respect to the areas of concern Delta was asked to investigate and our findings from the procedures performed:

a. The American Express Charges of John Classe (“Mr. Classe”) and other District Employees

i. RCID provided an American Express (“Amex”) credit card to employees (managers or above and administrative assistants) for charging District expenses. There is currently no specific policy in place, nor had there been prior to the reconstitution of the Board, to govern RCID’s employees’ charges on the District’s Amex credit cards. Mr. Classe incurred a total of \$242,607 on his American Express card during the period from September 5, 2021 to August 4, 2023 for retirement parties, holiday and city resident parties, season tickets for athletic events and food and beverages. Mr. Classe approved his own upgraded air travel.

b. Disney Discounts given to Employees and Reimbursed by the RCID

i. A benefit to District employees and their immediate family members was Disney theme park passes and discounts on Disney merchandise. Disney billed the RCID for the cost of the passes and the discounts used by District employees. These employee perks and benefits were not included in employees’ taxable income. When the Disney Discount Program ended on September 30, 2023, the District began to provide a cash “stipend” to make up for the elimination of these benefits. This matter has been referred to the Florida Inspector General for investigation.

c. RCID Contract Sourcing, Procurement, Administration and Payment Processes

- i. Certain contract sourcing, procurement, administration and payment process policy and procedure documents are general (e.g., Cash Disbursements Process Narrative) and it is not clear who authored or approved them. Some documented controls around District payments are not substantive.
- ii. The District is able to make payments as “Directives” or “Direct Pay” transactions. Based on the available descriptions, these appear to operate as field change orders: payments on existing approved projects for goods/services not originally included in the approved contract. This circumvention of policies and procedures can result in suppression of competition, lack of arm’s length fair market pricing and create opportunities for conflicts of interest and corruption.
- iii. Delta found examples of departments working with vendors to structure contract amounts to circumvent the policy and procedures.
- iv. The District does not have a dedicated Vendor management system, nor does there appear to be a documented policy with regards to additions to the list of authorized vendors (i.e., a vendor master file) or the maintenance of that list. The District and the Cities’ contracts are tracked in the same system.
- v. The Departments have the ability to essentially conduct their own internal procurement process for procurements less than \$200,000 with little to no oversight. Delta notes that this process prevents competition for these contracts and contains no mechanism to determine whether or not the goods or services provided are of the highest quality available and whether or not they are competitively priced.

d. RCID Payments for Off-Duty Police

- i. One area of concern that Delta investigated was whether RCID had paid for off-duty police. Our preliminary review of various financial reports, vendor lists and ledgers, provided to us, contained no transactions with the Orange, Osceola and Lake County Sheriffs' Departments. Delta did identify transactions between these law enforcement agencies and the Cities. These were determined to be the result of the commingling of the District's vendor lists with the vendor lists of the Cities. All recorded payments to the police agencies between 2020 and 2023 were made from the Cities' accounts.

e. RCID Utility/Road project and Related Golf Course Concessions, in lieu of Condemnation

- i. One of RCID's road construction projects requires the use of certain land owned by Disney, specifically a part of a golf course located on the property of the Shades of Green Hotel. RCID agreed to pay Disney \$7,700,000 for Disney's expected impact costs associated with the relocation of the golf course holes lost due to construction of the roadway. Delta did not find any evidence of any economic analysis or comparison to support the decision to enter into the negotiated agreement with Disney versus going through a condemnation proceeding. This makes it impossible to determine whether the District made an appropriate economic decision.

f. RCID Financial Issues

- i. Delta's review of the District's audited financial statements reflected that there have not been any disputes or disagreements with auditors and no auditor independence issues were noted.

- ii. The District provides extensive services to the Cities at no cost, under the terms of a 40 year Interlocal Agreement entered into on July 18, 2022. This agreement provides a financial benefit to the Cities and a financial cost to the District.
- iii. The services provided are at no cost and the terms of the agreement were not disclosed in the RCID or the Cities' financial statements for the year ended September 30, 2022.
- iv. The deferral of road maintenance projects in the 2018 to 2022 period has resulted in increased future road maintenance costs as a result of inflation and other factors. Underfunding road maintenance projects in the 2018 to 2022 period has increased the unrestricted balance of the general fund by a cumulative amount of \$18 million as of September 30, 2022.
- v. The modified accounting approach for District infrastructure assets is used for roads, bridges and water control structures. This requires that the District maintain these assets in a reasonable condition consistent with how the assets were constructed. This requires appropriate annual maintenance. Failure to maintain the assets at an appropriate level could require a change in accounting approach, impact future bond ratings and the interest rate on future bond offerings.
- vi. Construction in progress reached almost \$100 million in the year ended September 30, 2022. The Utility assets (Business-type Activities) recorded \$57.7 million in construction in Progress as of September 30, 2022. Of this amount, more than \$11.8 million of projects had the same balance on September 30, 2021, suggesting no work was performed on these projects in fiscal 2022.

g. RCID Board of Supervisors (also referred to as “Board Members”) / member appointments by Disney

- i. The former Board of Supervisors of RCID were elected by District landowners; however, with Disney as the majority landowner of the District, it was understood that the Board of Supervisors were chosen by Disney. The former Board Members were each granted a 5-acre parcel of land to be landowners within the District, a requirement of the District’s charter. Former Board of Supervisors also received a stipend for their service and travel expenses incurred for board meetings.
- ii. The newly appointed Board of Supervisors is governed by the CS/HB 9-B bill signed into effect in 2023. This bill made changes to the role of the Board of Supervisors including setting term limits, eliminating compensation to the board and made requirements that individuals must have certain relevant experience to be considered for a board position.
- iii. Delta observed one Vendor-to-Board of Supervisor relationship, in which a former RCID Board Member was employed by a vendor. No other vendor-to-Board of Supervisor or vendor-to-former employer relationships were found.

h. RCID Utilities Operations

- i. Delta was unable to access any utility records or employees to assess the condition of and make recommendations regarding the eight RCID utilities. As a result, our observations are based entirely on indirect evidence.
- ii. Delta understands that certain services have been provided pursuant to various interlocal agreements with Orange County, Ocoola County and other cities or entities, as provided by Florida statutes. In the past, these

agreements appear to have covered certain development activities, firefighting and safety, wastewater and other utilities and services.

- iii. Employee 1 told Delta that the RCID electric utility plant does not currently generate any electricity. Electricity for the District is purchased from third parties and delivered through the grid.
- iv. Delta personnel were not permitted to enter the electric generating plant or to interview any RCID Utility employees. Employee 1 told Delta that the electric generating plant was maintained to provide electricity in case of an emergency. However, because Delta was not allowed to enter the plant or speak to any RCID Utility employees, Delta was unable to independently verify that the RCID electric generating plant would be able to generate electricity, on a timely basis, in the event of an emergency.

## **IV. Delta's Approach**

6. The first phase of our work was performed in August 2023 and included a visit to CFTOD's offices, interviewing of CFTOD personnel and reviewing and gathering certain preliminary information.<sup>4</sup>
7. The second phase of our work was performed in September and October 2023 and included a forensic accounting investigation with a detailed focus on the areas of concern identified in the Executive Summary.
8. Our procedures and preliminary findings in each of these areas of concern are included in the following sections. While Delta considered any historical information made available to us, most of the financial data Delta was provided was from 2021 and forward.

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<sup>4</sup> Delta Report Exhibit A – Interviews Conducted and Documents Relied Upon.

## **V. Delta’s Procedures Performed and Findings**

### **a. The American Express charges from John Classe and other Employees**

#### **Summary**

9. RCID provided American Express credit cards to employees (managers or above and administrative assistants) for charging District expenses.<sup>5</sup> Delta conducted a review of the Amex charges for the period from September 5, 2021 through August 4, 2023 (also referred to as “the Review Period”) to gain an understanding of the credit card spending, focusing on the type and amount of charges made, the supporting documents maintained for the charges and if the charges were made for business purposes.
10. Delta performed a review of the Amex charges made by Mr. Classe, the former RCID District Administrator and a few other former employees, selected on a random basis, during the Review Period.

#### **Procedures Performed**

11. Delta was provided with the following documentation by Employee 2, in relation to Mr. Classe and other employees’ Amex charges:
  - a. Amex statements with supporting receipts/invoices for the period from September 5, 2021 through May 5, 2022 and
  - b. Amex statements for the period from May 6, 2022 through August 4, 2023. Receipts/invoices were not attached to these credit card statements, instead they were kept separately by RCID. Supporting invoices for selected charges made during this period were provided upon request by Delta.

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<sup>5</sup> Interview with Employee 2.

12. Procedures performed included the following:
- a. Examine and categorization of the Amex charges for the following four current or former employees:
    - i. Mr. Classe;
    - ii. Employee 2;
    - iii. Employee 3;
    - iv. Employee 4.
  - b. Review of supporting invoices/receipts of Amex charges made by the four individuals in the period from September 5, 2021 through May 5, 2022;
  - c. Select 35 transactions over \$500 made by the four RCID employees listed above in the period from May 6, 2022 to August 4, 2023 and review supporting invoices/receipts of these select charges;
  - d. Review of relevant RCID expense policies including:
    - i. Travel and Expense Guidelines and Procedures, effective October 1, 2021;
    - ii. Ethics/Conflict of Interest Policy and Gift Disclosure Form, effective May 26, 2019;
    - iii. Purchasing and AP Process Narrative, dated September 30, 2022 (and prepared by Employee 2).
  - e. Discussions with Employee 2 in relation to specific Amex charges and the approval process.



## **Delta's Findings**

### District American Express Credit Card Policies and Review

13. There is currently no specific written policy in place, nor had there been prior to the formation of CFOTD to govern RCID's employees' charges on the District's Amex credit cards. Managers or above and their administrative assistants are provided with District issued Amex credit cards; this is both the current and previous RCID practice. A list of the District's credit card holders can be accessed through the Amex website.<sup>6</sup>
14. Only District expenses (i.e., no personal expenses) are to be charged on the District's Amex credit cards and there is no formal spending limit on the credit card. Each employee must sign a signatory form declaring that the credit cards are to be used for business purposes only and that receipts are to be maintained and reconciled to the Amex statements.<sup>7</sup>
15. Each month, credit card statements with supporting invoices/receipts are submitted by the employees to the Finance Department for verification and payment. If employees accidentally charge personal expenses or any unauthorized expenses to the District's credit cards, the employee is required to reimburse the District. Delta was advised that online purchases required by departments are made through RCID's Amazon corporate accounts with access limited to certain employees and the costs are charged to the District's credit cards.<sup>8</sup>
16. The signatory form also requires employees to return the Amex credit cards upon termination of employment or whenever specifically requested to do so. Prior to an employee's departure from RCID, the physical credit card(s) issued to him or her are

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<sup>6</sup> Interview of Employee 2.

<sup>7</sup> Interview of Employee 2. See also, Template for card issuance signatory.doc.

<sup>8</sup> Interview of Employee 2.

surrendered to department heads, human resources, or finance and the credit card account is cancelled.<sup>9</sup>

### Travel Expense Policies and Review

17. The Travel and Expense Guidelines includes the following in relation to travel expenses:
  - a. “A Trip Authorization (‘TA’) form<sup>10</sup> is required for any travel outside the District” or “any travel requiring overnight accommodations.” An approved TA must be obtained by an employee “PRIOR to making any travel reservations.”<sup>11</sup> The TA form lists the purpose of travel, expected cost of travel with payment methods and any accompanying traveler.<sup>12</sup> The TA form must be approved by the employee’s department head and submitted to the Finance office at least 10 days prior to departure.<sup>13</sup>
  - b. All employees are required to purchase the most economical tickets on the most economical carriers.<sup>14</sup>
  - c. Meals and incidental allowances are paid on a per diem basis, depending on the length of travel and time of day. No other meals outside the per diem basis should be charged to a District credit card for reimbursement.<sup>15</sup>
  - d. The Travel and Expense Guidelines also listed other travel expenses that are reimbursable and those that are not reimbursable by the District.<sup>16</sup>

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<sup>9</sup> Interview of Employee 2.

<sup>10</sup> Reedy Creek Improvement District Travel and Expense Procedures, pp. 9 – 11.

<sup>11</sup> Reedy Creek Improvement District Travel and Expense Procedures, p. 1.

<sup>12</sup> Reedy Creek Improvement District Travel and Expense Procedures, pp. 1 – 2.

<sup>13</sup> Reedy Creek Improvement District Travel and Expense Procedures, p. 4 and Reedy Creek Improvement District Travel and Expense Guidelines, p. 2.

<sup>14</sup> Reedy Creek Improvement District Travel and Expense Procedures, pp. 1 – 2 and Reedy Creek Improvement District Travel and Expense Guidelines, p. 2.

<sup>15</sup> Reedy Creek Improvement District Travel and Expense Procedures, p. 3. See the Travel and Expense Guidelines pp. 4 – 6.

<sup>16</sup> Reedy Creek Improvement District Travel and Expense Procedures, pp. 6 – 8 and Reedy Creek Improvement District Travel and Expense Guidelines, pp. 5 – 6.

18. Delta found one instance of noncompliance with the policies above.<sup>17</sup>
19. Delta reviewed Amex card charges and invoices / receipts for the four selected RCID employees during the Review Period. Delta’s observations relating to these charges are the following:
- a. The Amex charges for the four selected RCID employees totaled:<sup>18</sup>

<b>RCID Employee</b>	<b>Amex Charges September 5, 2021- August 4, 2023</b>
John Classe	\$242,607
Employee 2	\$22,935
Employee 3 <sup>19</sup>	\$2,437
Employee 4 <sup>20</sup>	\$12,717

Figure 1

- b. Delta also categorized the above Amex card charges by type of spending. The spending summary is included as Exhibit 1.<sup>21</sup>
- c. Amex charges made by the four selected RCID employees during the period from September 5, 2021 through May 5, 2022 were adequately supported by invoices / receipts.
- d. All 35 of the transactions selected for Delta’s review had a matching invoice or receipt provided by Employee 2.
- e. Mr. Classe’s \$242,607 of incurred Amex card charges during the Review Period included the following categories:<sup>22</sup>

<sup>17</sup> Mr. Classe approved his own upgraded travel accommodations (from regular class to business class) at least one time as District Administrator.

<sup>18</sup> Delta Report Exhibit 1 - Amex Summary.

<sup>19</sup> Employee 3 had no transactions beyond November 5, 2022.

<sup>20</sup> Employee 4 had no transactions beyond February 5, 2023.

<sup>21</sup> Delta Report Exhibit 1 - Amex Summary

<sup>22</sup> Delta Report Exhibit 1 - Amex Summary.

- i. \$100,349 on employee relations (for example, celebration of life, staff retirement and RCID holiday parties), representing 41% of total charges made during the Review Period;
  - ii. \$80,024 on events (such as townhall meetings and the Cities' residents holiday party) and Board of Supervisor meetings, representing 33% of total charges made during the Review Period;
  - iii. \$23,317 on entertainment and golf (for example, annual Orlando City SC (Soccer) seasons tickets, SheBelieves Cup tickets and charity golf), representing 10% of total charges made during the Review Period;
  - iv. \$17,195 on memberships, including: Orlando Economic Partnership - Partnership Investor Renewal \$7,500.00, Florida Engineering Membership \$210, Urban Land Institute - Full US Public \$305, Amex - Annual membership fee \$550, Leaderboard of Miami \$80, Urban Land Institute \$10, Florida Engineering \$245, PP\* Hospitality Membership Club \$80, Orlando Economic Par \$7,500, Annual membership renewal fee \$550, Paypal AsheCentral \$15 and FES-CFL Business Services \$150; representing 7% of total charges made during the review period and
  - v. \$10,223 on food and beverages, representing 4% of total charges. Food and beverage invoices that Delta reviewed have handwritten notes denoting attendees and /or the types of meetings held.
- f. There is no specific policy restricting entertainment or employee relations expenses incurred by RCID board members. Employee relations expenses are approved as part of the annual operating budget for Administration, with no other separate approval process.<sup>23</sup> Total budgeted employee relations expenses were \$2.77 million and \$2.57 million for 2022 and 2023 fiscal year, respectively.<sup>24</sup> Total employee relations and entertainment Amex charges (excluding restaurant/food and beverage

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<sup>23</sup> Interview with Employee 2.

<sup>24</sup> Reedy Creek Improvement District Final Annual Budget General and Debt Service Funds Fiscal Year 2023, p. 9.

expenses) incurred by the four selected employees during the Review Period included:<sup>25</sup>

- i. Employee 2 - \$486 – these Amex charges include event tickets for staff;
- ii. Employee 4 - \$2,131 – these Amex charges include event tickets for RCID Finance & Procurement Outing 2022 and photo booth for staff holiday party and
- iii. John Classe - \$123,666 – these Amex charges include \$100,349 categorized as employee relations expenses and \$23,317 as entertainment expenses, detailed as follows:

*Employee relations expenses:*

Charge Period	Description	Amount
Oct. 14 - Dec. 18, 2021	RCID Board Holiday Party	\$23,115
Jul. 29, 2022	Employee 5 Celebration of Life Party	\$30,000
Aug. 4 – Dec. 27, 2022	Board of Supervisor Holiday Party	\$27,956
Aug. 12 – Sep. 20, 2022	Employee 6 Retirement Party	\$18,511
Dec. 17, 2022	Sports event tickets (US Women Soccer) for a staff outing	\$679
Jun. 11, 2022	Miscellaneous	\$88
<b>Total</b>		<b>\$100,349</b>

Figure 2<sup>26</sup>

<sup>25</sup> Delta Report Exhibit 1 - Amex Summary.

<sup>26</sup> Delta Report Exhibit 1 - Amex Summary.

*Entertainment expenses:*

<b>Charge Dates</b>	<b>Description</b>	<b>Amount</b>
Sep. 11, 2021	Shingle Creek Golf	\$251
Oct. 2, 2021	Orlando SC Seasons Tickets (4)	\$8,987
Feb. 24, 2022	Florida Engineering Annual Golf Tournament	\$320
Apr. 4-5, 2022	FES Golf Tournament	\$300
Jun. 4, 2022	Tickets for Orlando City Soccer	\$300
Jul. 8, 2022	Tickets for Orlando City Soccer	\$448
Jul. 29, 2022	Tickets for Orlando City Soccer	\$380
Aug. 9, 2022	Orlando SC Seasons Tickets (4)	\$11,170
Nov. 3, 2022	SP Eagle Creek Golf – Shootout Tournament	\$586
Nov. 30, 2022	Four Seasons Golf	\$266
Dec. 21, 2022	Topgolf Orlando	\$199
Feb. 25, 2022	AMC admission	\$105
Sep. 6, 2021	Miscellaneous	\$5
<b>Total</b>		<b>\$23,317</b>

**Figure 3<sup>27</sup>**

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<sup>27</sup> Delta Report Exhibit 1 - Amex Summary.

- g. In addition, Mr. Classe also made the following Amex charges in relation to events and meetings from September 5, 2021 to July 26, 2023:

Charge Period	Description	Amount
Nov. 22, 2022	Townhall event	\$10,936
Dec. 14-16, 2022	City Residents' Holiday event	\$7,574
Mar. 8-11, 2023	March 8, 2023 Board meeting	\$8,726
Mar. 31, 2023	March 29, 2023 Board meeting	\$4,638
Apr. 8-26, 2023	Apr. 19, 2023 Board meeting	\$12,845
May 2-3, 2023	May 1, 2023 Board meeting	\$20,140
May 3, 2023	May 24, 2023 Board meeting - deposit	\$6,200
May 12, 2023	May 10, 2023 Board meeting	\$8,965
<b>Total</b>		<b>\$80,024</b>

Figure 4<sup>28</sup>

- h. Employee 4 spent a total of \$2,700 on Amazon gift cards (\$25 denomination each) over the period from September 5, 2021 to November 30, 2021 (a total of 108 gift cards). The gift cards were purchased as a Covid-19 vaccination incentive program for all employees; however, human resources did not maintain a list of individual recipients of the gift cards.<sup>29</sup>
20. Our observation included the following instance being inconsistent with the Travel and Expense Guidelines and Procedures described previously.
21. Mr. Classe incurred flight expenses of \$1,000 (business class airfare) on his Amex in September 2022 to attend a conference. A TA Form dated January 12, 2023 submitted by Mr. Classe disclosed airfare as \$694 (coach class airfare) and “to be reimbursed by ACEC.”<sup>30</sup> RCID was subsequently reimbursed \$694 from the American Council of Engineering Companies for the cost of Mr. Classe’s coach class

<sup>28</sup> Delta Report Exhibit 1 - Amex Summary.

<sup>29</sup> Email from John Classe to all staff dated August 19, 2021, entitled “COVID-19 Vaccinations – Incentive Program.”

<sup>30</sup> Trip Authorization Form dated January 12, 2023 submitted by Mr. Classe.

flight, resulting in RCID bearing \$306, the cost of the upgrade.<sup>31</sup> The Travel and Expense Guidelines only allows coach class on air travel, but provides that “Exceptions to the guidelines can be made on a case-by-case basis and require approval from District Administration, or their designee.”<sup>32</sup> The Travel and Expense Guidelines in relation to Air Travel also provides that “Expenses associated with upgrades are not reimbursable unless necessitated by an emergency or at the request of the department leader, District Administration, or their designees.”<sup>33</sup> Thus, Mr. Classe approved his own upgraded air travel and the TA Form failed to document the actual cost of his airfare.

## **b. Disney Discounts Given to Employees and Reimbursed by the RCID**

### **Summary**

22. As part of their employment benefits, District employees were provided with annual passes to Disney theme parks, which entitled them to unlimited park access and received discounts on purchases of Disney merchandise and services (referred to herein as the “**Disney Discount Program**”).<sup>34</sup>
23. Although, the Disney “merchants” provided these discounts, Disney did not directly bear the cost of these benefits, since Disney billed the RCID for reimbursement of these discounts and passes.<sup>35</sup>
24. Between fiscal 2018 and fiscal 2023, these benefits ranged between \$1.78 million and \$2.54 million per year or between \$3,672 and \$4,898 per employee.<sup>36</sup> These employee perks and benefits were not included in employees’ taxable income. When

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<sup>31</sup> Supporting invoices for Mr. Classe’s airfare and ACEC reimbursement.

<sup>32</sup> Travel and Expense Guidelines, p. 2.

<sup>33</sup> Travel and Expense Guidelines, p. 3.

<sup>34</sup> See Benefits\_Annual Admission Pass policy.pdf.

<sup>35</sup> Press Release, “Referral Made to Inspector General Regarding Scheme to Funnel Millions of Taxpayer Dollars to Disney as Season Passes.” ([https://www.rcid.org/pr\\_igreferral/](https://www.rcid.org/pr_igreferral/)). See also FIN - Invoice - GFEFT16828 - 10-17-2019 - WDW - 532,733.80.pdf.

<sup>36</sup> See fy22 passes and perks.pdf and fy23 passes and perks.pdf.



the Disney Discount Program ended effective September 30, 2023, however, the District provided a cash “stipend” to make up for the elimination of these benefits.<sup>37</sup> This matter has been referred to the Florida Inspector General for investigation.<sup>38</sup>

### **Procedures Performed**

25. Procedures performed included the following:
  - a. Delta interviewed the following CFTOD staff on October 17, 2023:
    - i. Employee 2 (also had a follow up telephone call on October 23, 2023);
    - ii. Employee 7 and
    - iii. Employee 8.
  - b. To understand and analyze the Disney Discount Program, Delta obtained the following documents:
    - i. Benefits, Annual Admission Pass to Attractions Policy;
    - ii. Ethics, Conflict of Interest Policy;
    - iii. Retirement Benefits Policy;
    - iv. Gift Disclosure Form;
    - v. Disney invoices to RCID as follows:
      1. 2019 Q3;
      2. 2020 Q1, Q2;
      3. 2021 Q1, Q4;

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<sup>37</sup> Interview of Employee 2.

<sup>38</sup> Press Release, “Referral Made to Inspector General Regarding Scheme to Funnel Millions of Taxpayer Dollars to Disney as Season Passes.” ([https://www.rcid.org/pr\\_igreferral/](https://www.rcid.org/pr_igreferral/)).

- 4. 2022 Q1 and
  - 5. 2023 Q1, Q2.
- vi. Documents entitled “Reedy Creek MSA” summarizing charges associated with the Disney Discount Program for fiscal years 2021, 2022 and 2023 prepared by Disney;
  - vii. RCID Annual Financial Reports for fiscal years 2018 to 2022 and
  - viii. RCID Operating Budgets for fiscal years 2019 to 2024.
- c. Other documents, including open-source searches, related to the Disney Discount Program:
- i. CFTOD Press Release regarding “Referral Made to Inspector General Regarding Scheme to Funnel Millions of Taxpayer Dollars to Disney as Season Passes;”<sup>39</sup>
  - ii. Associated Press August 22, 2023 - Free Disney World passes are the latest front in the war between Disney and DeSantis appointees, AP News<sup>40</sup> and
  - iii. Dis News August 23, 2023 - RCID Employees Express Sadness at the Loss of Disney Annual Pass Benefits, DIS News.<sup>41</sup>

### **Delta’s Findings**

26. The RCID website indicated that “Total Compensation” included “Perks” associated with “Programs offering discounts to local restaurants, events, services.”<sup>42</sup> All full

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<sup>39</sup> Press Release, “Referral Made to Inspector General Regarding Scheme to Funnel Millions of Taxpayer Dollars to Disney as Season Passes.” ([https://www.rcid.org/pr\\_igreferral/](https://www.rcid.org/pr_igreferral/)).

<sup>40</sup> “Free Disney World passes are the latest front in the war between Disney and DeSantis appointees,” AP News, August 23, 2023. (<https://apnews.com/article/disney-desantis-florida-66a2eb4270cf86ca1a9c1507a4c472c0>).

<sup>41</sup> “RCID Employees Express Sadness at the Loss of Disney Annual Pass Benefits,” DIS News, August 23, 2023. (<https://www.wdwinform.com/news-stories/rcid-employees-express-sadness-at-the-loss-of-disney-annual-pass-benefits/>).

<sup>42</sup> “Total Compensation.” (<https://www.rcid.org/careers/total-compensation/>).

time RCID employees were eligible to receive an annual admission pass – salaried employees immediately upon hire and hourly employees after 90 days of being hired. In addition, eligible employees were allowed to admit up to three guests / eligible dependents and a spouse / domestic partner. All salaried RCID employees and hourly employees with 15 or more years of experience were eligible to receive “Silver Passes” which entitled them to unlimited park access.<sup>43</sup> In practice, it appears that all employees were provided with four annual passes as well as up to four “Park Hopper Tickets” on an annual basis.<sup>44</sup>

27. There is no written contract or agreement regarding the Disney Discount Program. Delta was, however, provided with spreadsheets entitled “Reedy Creek MSA” for fiscal years 2021 to 2023, showing comparatives back to fiscal 2018, which are a series of schedules prepared by Disney and used to bill the District for the Disney Discount Program.<sup>45</sup>
28. The practice of providing District employees with Disney passes and discounts started when the District’s accounting system, including its payroll, was originally administered by Disney. Employee 1 told Delta that all District employees were on Disney’s payroll for more than twenty years and Employee 2 told Delta that the District employees were not moved to a separate District payroll until 1998. As part of the employee benefit program, Disney employees were provided with passes and discounts which were extended to District employees. This practice was seen as part of the District’s benefit plan enjoyed by employees and was described as part of the District’s “culture.” This arrangement created the appearance of a conflict of interest for District employees. District employees were beholden to Disney; the company paying their salaries and providing benefits including park passes and discounts worth thousands of dollars annually.

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<sup>43</sup> Benefits, Annual Admission Pass to Attractions Policy.

<sup>44</sup> Based on Reedy Creek MSA documents. For example, fy20 passes and perks.pdf.

<sup>45</sup> Based on Reedy Creek MSA documents. For example, fy20 passes and perks.pdf.

29. The costs associated with the Disney Discount Program were originally borne by Disney and not billed back to the District. However, after the District started administering its own accounting, and with technological improvements, Disney was able to capture the relevant data and began charging these costs back to the District.
30. Employees who retired from the District continued to receive annual Disney passes as follows:
  - i. At age 55 or older with at least 20 years of continuous service, or at any age with at least 30 years of continuous service received an annual pass upon retirement;
  - ii. Prior to age 55 with at least 20 years of continuous service received an annual pass upon attaining the age of 55;
  - iii. At age 45 or older with 10 or more years of continuous service and retire because of a permanent disability received an annual pass upon retirement and
  - iv. The spouse / domestic partner of a deceased retiree with at least 20 years of service continued to receive an annual pass until the remarriage or death of the surviving spouse / domestic partner.<sup>46</sup>
31. In addition to the Disney Park passes, District employees received various discounts and gifts from Disney. These discounts were provided to District employees by presenting their District identification which included a photo. Based on Delta's review of the various available documents, District employees received the following types of discounts:<sup>47</sup>
  - i. Discounts on purchases of Disney merchandise;

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<sup>46</sup> Benefits, Annual Admission Pass to Attractions Policy.

<sup>47</sup> See for example, fy23 passes and perks.pdf.

- ii. Discounts on purchases of food and beverages purchased at the Disney parks;
  - iii. Admission to the Disney waterparks and other recreational areas;
  - iv. Mini golf;
  - v. Service awards in the form of Disney merchandise at milestone years of service (i.e., 5 years, 10 years, etc.);
  - vi. Service celebrations in the form of a dinner and exclusive Disney Park access after-hours for the employee and a guest (**Note:** this access was not exclusive to District employees but included Disney employees and possibly employees of other organizations);
  - vii. Executive perks which, in addition to all of the other discounts, included fishing excursions, horseback trail rides, yacht experiences and more;
  - viii. Room discounts at the various Disney hotels and resorts and
  - ix. Discounts on the Disney Cruise Line.
32. Despite being part of the benefits compensation package for employees, the District did not track or otherwise account for the Disney Discount Program by individual employee. Further, the District did not include any of the perks or discounts received by employees as a taxable benefit in employees' payroll.<sup>48</sup>
33. The issue of the taxability of these benefits was brought to the attention of Mr. Classe in December 2018 by Employee 4 and Employee 8. Employee 4 and Employee 8 had concerns that the perks associated with the Disney Discount Program were taxable benefits to employees, which had not been recorded as such by the District. This

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<sup>48</sup> Interview of Employee 2.

issue was, however, dismissed by Mr. Classe, who suggested that the park passes were used to train employees about the purpose of their work for the District.<sup>49</sup>

34. The Disney Discount program ended effective September 30, 2023. To compensate for the elimination of these benefits, Delta understands that the District will begin providing employees with an annual cash “stipend” of \$3,000 effective October 2023.<sup>50</sup> Delta notes, however, that this treatment appears to be at odds with not including the previous perks and discounts as a taxable benefit.
  
35. To bill the District for the Disney Discount Program, Disney prepared a series of schedules titled “Reedy Creek MSA” setting out the charges for the various types of perks being provided (i.e., tickets, merchandise, etc. described above). The Reedy Creek MSA was prepared annually based on the upcoming fiscal year using the number of District staff, as provided by the District, and prior year’s actual usage, as determined by Disney, to estimate and project the various types of perks that would be provided to employees in the upcoming year. Disney would then invoice the District on a quarterly basis using the total arrived at such that the invoice for each quarter was the same in terms of the total as well as the various types of perks that were set out in the invoice. Since fiscal 2018, the District paid Disney the following amounts for the Disney Discount Program:<sup>51</sup>
  - i. Fiscal 2018 – \$1,780,885, \$3,672 per employee;
  - ii. Fiscal 2019 – \$2,001,359, \$3,947 per employee;
  - iii. Fiscal 2020 – \$1,566,852;<sup>52</sup> approximately \$3,007 per employee;<sup>53</sup>
  - iv. Fiscal 2021 – \$2,354,843, \$4,477 per employee;

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<sup>49</sup> Interview of Employee 2 and Employee 8.

<sup>50</sup> Interview of Employee 2.

<sup>51</sup> See fy20 passes and perks.pdf - fy23 passes and perks.pdf.

<sup>52</sup> Due to COVID-19 and the Parks closures, RCID was not invoiced during Q3 and the Q4 invoice was further adjusted.

<sup>53</sup> Calculated based on the 2020 estimate of 520 employees.

- v. Fiscal 2022 – \$2,134,008, \$4,209 per employee and
- vi. Fiscal 2023 – \$2,542,264, \$4,898 per employee.

36. The charges associated with the Disney Discount Program were included in Note 8 in each of the District’s Annual Financial Reports Delta reviewed. The note is entitled “Transactions with Principal Landowners” and the description in the financial statement note states during each fiscal year, “Walt Disney World Co. and other wholly owned subsidiaries of The Walt Disney Company provided certain services to the District.” Under the “Governmental Funds” section of Note 8, the amount for “Financial and other administrative services” was listed for each respective fiscal year.<sup>54</sup> This disclosure appears to be “misleading” as these were not “administrative services” provided by Disney but were instead “perks” provided to District employees.

i. The amount disclosed in this part of Note 8 of the District’s Annual Financial Reports for 2018 to 2022 was as follows:

- 1. Fiscal 2018 – \$2,039,971;
- 2. Fiscal 2019 – \$2,047,945;
- 3. Fiscal 2020 – \$1,640,948;
- 4. Fiscal 2021 – \$2,471,944 and
- 5. Fiscal 2022 – \$2,252,045.

ii. The amounts disclosed in the District’s Annual Financial Reports are more than the amount of the Disney Discount Program as per the Reedy Creek MSA and quarterly invoices as there are other charges included in this number; however, the Disney Discount Program makes up most of these amounts as follows:

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<sup>54</sup> For example, see 2022 RCID Annual Report, p. 51.

1. Fiscal 2018 – 87%;<sup>55</sup>
2. Fiscal 2019 – 98%;<sup>56</sup>
3. Fiscal 2020 – 95%;<sup>57</sup>
4. Fiscal 2021 – 95%<sup>58</sup> and
5. Fiscal 2022 – 95%.<sup>59</sup>

iii. The charges associated with the Disney Discount Program were also included in the District’s annual Budget. Specifically, the Disney Discount Program was included in the line item described as “Employee Relations” under “Other Expenditures” of the “Administration” budget. Delta noted that the budgeted amount for 2022 was \$2,770,000, for 2023 it was \$2,570,000 and for 2024 it was \$402,500 reflecting a significant reduction due to the cancelation of the Disney Discount Program.<sup>60</sup>

37. Amongst other things, the District’s “Ethics / Conflict of Interest” policy states “[i]n accordance with Florida law employees:”

- *Solicit or accept anything of value (including compensation, payment, gifts, loans, rewards, or promises of future employment) based upon any understanding or knowledge that such was given to **influence their actions** (emphasis added);*
- *Use their official position and/or District facilities, equipment, labor, or supplies to conduct outside activity or **secure a special privilege, benefit, or exemption for themselves or another** (emphasis added); ...*

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<sup>55</sup> \$1,780,885 / \$2,039,971 = 87%.

<sup>56</sup> \$2,001,359 / \$2,047,045 = 98%.

<sup>57</sup> \$1,566,852 / \$1,640,948 = 95%.

<sup>58</sup> \$2,354,843 / \$2,471,944 = 95%.

<sup>59</sup> \$2,134,008 / \$2,252,045 = 95%.

<sup>60</sup> Reedy Creek Improvement District Final Annual Budget General and Debt Service Funds Fiscal Year 2023, pp. 8 – 9 and Reedy Creek Improvement District Final Annual Budget General and Debt Service Funds Fiscal Year 2024, p. 9.



*“Also in accordance with Florida law, when dealing with any person or business that either does or seeks to do business with RCID:*

- An employee may never accept cash or a gift (of any value), or knowingly permit his/her spouse, domestic partner, or minor children to accept cash or a gift of any value, if the employee knows, or with the exercise of reasonable care should know, it was intended to influence his/her action, decision, recommendation, analysis, or judgement in carrying out the required duties on behalf of RCID.*
- An employee may accept a gift intended to be enjoyed by the employee him/herself, as long as its value does not exceed \$100 (e.g., dining invitations, entertainment venues, personal Holiday item).*
- For any gift(s) that an employee receives valued between \$25.00 and \$100.00, s/he is required to complete RCID’s ‘Gift Disclosure Form’ and promptly submit it to a manager/Supervisor. If a group receives a gift to be shared between employees and the approximate value to each employee is \$25.00 or more, each employee is required to complete and submit this form.*
- If an employee is offered an individual gift (the value of which is reasonably believed to be in excess of \$100.00), it should be politely rejected. If the individual offering the gift is insistent, becomes offended, or leaves a gift in any way that it may not be returned, the employee must immediately turn in the gift to a Manager /Supervisor.<sup>61</sup>*

38. It is beyond the scope of Delta’s assignment to assess whether the Disney Discount program violated the District’s Ethics / Conflict of Interest policy. Delta understands, however, that no employee has ever filed a Gift Disclosure Form or otherwise considered any of the perks received through the Disney Discount Program a “gift.” Rather, it was considered part of their benefit package through their employment.

39. Earlier this year, the CFTOD referred the issues regarding the Disney Discount Program to the Florida Inspector General due to the ‘millions of dollars’ worth of perks and benefits that the former Disney-controlled Reedy Creek Improvement

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<sup>61</sup> Ethics/Conflict of Interest Policy, pp. 1 – 2. [Bracketed text was added for clarification].

District funneled back to Disney.”<sup>62</sup> Delta was informed that the District has provided the Florida Inspector General with all information requested including the materials provided to us.

**c. RCID Contract Sourcing, Procurement, Administration and Payment Processes**

**Summary**

40. Delta worked to obtain an understanding of past and present District policies around contract sourcing, procurement, administration and payments; including selected analysis and testing transactions as discussed below.
41. The RCID had written policies and procedures for contract sourcing, procurement, administration and payment processes. For contract sourcing and procurement there were four separate factors that were considered in choosing the process employed by District employees:
  - a. The type of service to be acquired;
  - b. Dollar amount of the asset or service to be acquired;
  - c. the past relationship with the vendor and
  - d. whether or not bond funding is required to fund the acquisition.
42. As stated below, these processes, in some cases, lead to or directly fostered suppression of competition, lack of arm’s length fair market pricing and opportunities for conflicts of interest and corruption. Also, Delta found examples of Departments working with vendors to structure contract amounts to circumvent the policy and procedures.

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<sup>62</sup> Press Release, “Referral Made to Inspector General Regarding Scheme to Funnel Millions of Taxpayer Dollars to Disney as Season Passes.” ([https://www.rcid.org/pr\\_igreferral/](https://www.rcid.org/pr_igreferral/)).

## Procedures Performed

43. Procedures performed included the following:
  - a. Delta interviewed the following CFTOD staff on October 17, 2023:
    - i. Employee 9;
    - ii. Employee 10;
    - iii. Employee 7;
    - iv. Employee 1 and
    - v. Employee 11.
  - b. To understand RCID's documented procurement policies and procedures; Delta obtained the following documents:
    - i. Organizational Chart dated December 16, 2022;
    - ii. Procurement Process Steps;
    - iii. Purchasing and AP Process Narrative;
    - iv. Cash Disbursements Process Narrative;
    - v. Recording Capital Assets and Depreciation Narrative and
    - vi. Travel & Expense Guidelines (effective October 1, 2021).
  - c. In order to analyze the current contracts and purchasing practices by the RCID, Delta obtained the following documents:
    - i. All contracts entered into by RCID from October 1, 2021 through September 18, 2023;

- ii. List of vendors paid between January 2019 through April 2023 (the “Vendor List”);
- iii. Detailed Trial Balance, RCID, Outside Services: October 1, 2021 through September 30, 2022;
- iv. Detailed Trial Balance, RCID, Outside Services: October 1, 2022 through September 30, 2023;
- v. Detailed Trial Balance, RCID, Professional Services: October 1, 2022 through September 30, 2023;
- vi. Detailed Trial Balance, RCID, Professional Services October 1, 2021 through September 30, 2022;
- vii. Journal Entries October 1, 2020 through September 30, 2021;
- viii. Journal Entries October 1, 2021 through September 30, 2022;
- ix. Journal Entries October 1, 2022 through August 22, 2023;
- x. City of Bay Lake Check Register October 1, 2020 through September 30, 2023 and
- xi. City of Lake Buena Vista Check Register October 1, 2020 through September 30, 2023.

### **Delta’s Findings**

- 44. There are documents that memorialize RCID’s procurement processes; however, in some cases these documents are very general (e.g., Cash Disbursements Process Narrative) and it is not clear who authored or approved them.
- 45. Some documented controls around District payments are not necessarily substantive. For example, Employee 9 indicated that she does not perform any type of substantive

review of requisitions or items submitted for payment. She stated that she confirms that requisitions and invoices reflected the appropriate departmental approvals and budget authority before processing payments. As such, she relies on the Department heads, or their current acting leadership, to confirm the propriety of payments.

46. Employee 9 also noted vendors with multiple distinct departments or vendors with similar names; she endeavors to confirm payments to correct vendors. However, this role is not formalized and appears to operate on an ad hoc basis.
47. In addition to payments through the departmental credit cards, requisitions and contract processes; the District is also able to make payments as “Directives” or “Direct Pay” transactions. Based on the available descriptions, these appear to operate as field change orders payments on existing approved projects for goods / services not originally included approved. Descriptions of required approvals / controls (e.g., permitted payment size) were not consistent and remain an open item as of this date.

### ***Budget Process***

48. Based on RCID’s Budgetary Appropriations Process Delta noted the following:<sup>63</sup>
  - a. Budgets for each fiscal year (Oct. 1 - Sept. 30) are prepared by the Utilities Manager and Senior Financial Analyst of the Enterprise Fund and by the Finance Director of the District based on information provided by the individual department heads. The budgets are prepared in July based on actual results through June and an estimate through September. The budgets are presented to the Board of Supervisors in September for adoption prior to the beginning of the new fiscal year. During the year, budget vs. actual results are monitored on a monthly basis.

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<sup>63</sup> Interview with Employee 2 and Employee 7.

- b. Budgets are prepared and monitored by the Utility at the Enterprise Fund and by the Department at the General Fund via budget to actual expenditures reports.
- c. Budgets are prepared based on prior year results and current year anticipated needs (i.e., millage rates for the General Fund and utility rates at the Enterprise Fund are established to cover the fiscal year operating needs plus the required debt service on the bonds).
- d. Budgets are communicated to department heads, who are responsible for keeping actual results in line with budgeted figures.
- e. The Utilities Senior Financial Analyst prepares the monthly budget to actual reports with documented explanations. The Utilities Sr. Financial Analyst meets with the Manager of RCES Finance to discuss in detail the variances. This report is circulated to the department heads and to the District Administrator and Comptroller of the District. Monthly meetings are held with the Director of RCES to discuss any overages.”<sup>64</sup>

***Purchasing Policy***

- 49. The RCID had written policies and procedures for contract sourcing, procurement, administration and payment processes. For contract sourcing and procurement there were four separate factors that were considered in choosing the process employed by District employees:
  - a. The type of service to be acquired;
  - b. Dollar amount of the asset or service to be acquired;
  - c. the past relationship with the vendor and

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<sup>64</sup> See for example, Reedy Creek Improvement District Final Annual Budget General and Debt Service Funds Fiscal Year 2022.

- d. whether or not bond funding is required to fund the acquisition.
  - i. As stated below, these processes, in some cases, suppression of competition, lack of arm's length fair market pricing and opportunities for conflicts of interest and corruption. Also, Delta found examples of Departments working with vendors to structure contract amounts to circumvent the policy and procedures.
  - ii. The RCID procurement process includes the following:

*In RCID Procurement, contracts are processed in one of two ways:*

*Contract Request Type A, the contract is either a **single or sole source**, not competitively solicited, or Contract Request Type B, the contract is **competitive**: competitively solicited via an informal quotation request, Invitation To Bid (ITB) or a Request for Proposals (RFP).*

*Contract Request Type A:*

*A **single source** contract means that there are other service providers that supply similar services, however there is a reason that the agreement must be issued to a certain contractor, as example:*

- 1. per a written warranty, maintenance of a Honeywell machine may only be conducted by a Honeywell approved service provider and there may only be one approved provider in the state, or*
- 2. the same engineering firm has designed the installation of a system and provided upgrade or maintenance design for 20 years, therefore the cost to hire the same engineer is much less than to hire a different firm that would be required to spend hours investigating the current systems' design and functionality before even beginning the current project at hand, or*
- 3. the project is urgent, and the District Team has a positive working relationship with a particular qualified vendor, who will give exceptional service to the District.*

*A **sole source** contract means that there is only one service provider known to provide the desired services.<sup>65</sup>*

50. Delta notes that this process described above prevents competition for these contracts. Also, it contains no mechanism to determine whether or not the goods or services provided are of the highest quality available and whether or not they are competitively priced. Further, it introduces, as a condition for vendor selection, the feelings of the District Team about the vendor, which creates an opportunity for abuse or corruption.
51. RCID's procurement process for contracts between \$200,000 - \$499,999 contains the following:

*Contract Request Type B:*

*All other contracts are **competitively bid** which means that either an informal quotation request is conducted or an ITB or an RFP is issued.*

*A- For services under \$200,000, the Departments request informal quotations from two or more vendors.*

*B- For services that are expected to be more than \$200,000, formal bids or proposals are requested. If the service is of a repetitive nature, and under \$500,000, the Departments can handle the solicitation themselves.*

- i. If the Departments handle the solicitation, they request a contract number in OnBase and they use the contract number as the identifier on all solicitation materials. Typically, the Departments require bids/proposals be submitted to Procurement. Procurement opens the submittals and saves them on the share drive and in OnBase and verifies that the submittals contain the required forms; if there are minor technicalities, a member of Procurement reaches out to the bidder/proposer to obtain the missing or deficient item. If the missing item is a major deviation from the requested materials, the submittal is deemed non-responsive. Then, the requesting Department conducts their technical evaluation of the bids/proposals and makes a*

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<sup>65</sup> Procurement Department Processes, August 25, 2021.



*recommendation to Procurement, which normally takes one to two weeks.*

*ii. Once the recommended award has been decided, the contract request is submitted and all bids/proposals are uploaded to OnBase and the request is submitted for approval. All contract requests fall under one of three types: routine, planned work and bond funded. If the project is bond funded, the final approval required is by the District Administrator's Executive Administrative Assistant, who creates the Board of Supervisor's meeting minutes, and will ensure that the Board approval was granted before the request is approved. For routine and planned work contract requests, Board approval is not required and those requests simply follow the approval matrix.*

*iii. Once the final approval is made, the contract request routes to Procurement where the contract is prepared and issued to the awarded vendor, then the District signatory, via DocuSign. Once the agreement is executed, the agreement is saved to CMS and the share drive (backup).<sup>66</sup> [Emphasis Added]*

52. Delta notes that this process gives the Departments the ability to essentially conduct their own internal procurement process for procurements less than \$200,000 with no oversight. This creates multiple opportunities for manipulation and corruption.

53. With regards to the current Procurement Policy, Employee 10 noted that it was an improvement over the former policy. She identified new requirements for competitive bidding and sole source contracting. Due to being a relatively recent employee, Employee 10 did not provide any specific examples of issues under the prior solicitation process, she described the prior District leadership purchasing authority for services were the following:

- a. Up to \$25,000 – Approval by Employee 3 and
- b. Greater than \$25,000 – Approval by John Classe (except Bond Payments which were approved by the Board of Supervisors).

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<sup>66</sup> Procurement Department Processes, August 25, 2021.

54. Employee 10 also noted that while the current purchasing policies were an improvement overall, the Board of Supervisors is still permitted to overrule the procurement rules and source certain services such as certain services (e.g., law firms). While the specific legal requirements of various laws are beyond the scope of Delta’s assignment, Delta notes generally that Florida law dictates that public state agencies, including municipalities and political subdivisions, must prioritize a professional’s qualifications, experience and competency when hiring them for specialized roles. The Consultants’ Competitive Negotiation Act (CCNA) outlines the exact steps an agency needs to take when publicizing projects and assessing potential professional service providers, including setting thresholds for “continuing contracts.”

#### ***Vendor List***

55. The District does not have a dedicated Vendor management system, nor does there appear to be a documented policy with regards to additions to the list of authorized vendors (i.e., the Vendor List) or the maintenance of that list. Based on the policy reviews and interviews, it is not clear what processes were applicable to the existing vendor and contract lists. In our work, Delta noted the following:
- a. Based on Delta’s review of the vendor and contracts in the Vendor List, the District and Cities’ contracts are tracked in the same system. As discussed elsewhere, the District currently provides certain administrative service to the Cities, including the processing of the Cities’ payables (though the bank accounts are separate). However, there is no contract number identifier to distinguish City contracts from District contracts and staff indicated that they would have to manually reference the particular fund ID to distinguish between them.
  - b. There may be unidentified inactive vendors on the Vendor List. Employee 9 noted that she checks to confirm that the appropriate vendor is being referenced when approving payments and that she will sometime note and flag certain vendor entries as “inactive.” However, she does not have any formal role in the

vendor maintenance process and any issues she identifies are only on an ad hoc basis.

- c. Delta noted that the Vendor List is not up to date and appears to have inconsistent information. For example, in the reports provided by the District some vendors lack key information such as phone numbers or addresses. Other vendors appear multiple times with either the same or similar names but other key information (e.g., different addresses).
- d. District employees are included in the Vendor List. While this is not uncommon if employees are being reimbursed for District expenses, the employee statuses are not clearly indicated in the reports provided and information reflected is inconsistent between employees.

56. Per review of the general ledgers, Deta noted that a number of vendor transactions were entered without any Name or vendor identifier, as shown in the table below:

Sum of Net Dr (Cr)		Years (Trx Date)				
Orig. Master Name	Orig. Master Number	Description	2021	2022	2023	Grand Total
(blank)	(blank)	ACCOUNTANTS	(55,000)	49,888	-	(5,113)
		FISHERIES MANAGEMENT STUDY	-	(417)	-	(417)
		GEN OUTSIDE SERVICES	-	(4,326)	(105,552)	(109,877)
		GENERAL OUTSIDE SERVICES	-	4,500	-	4,500
		IT PROF SERVICES	-	18,733	-	18,733
		JANITORIAL SERVICES	-	(50,786)	-	(50,786)
		LAB FEES	(450)	-	-	(450)
		LANDSCAPE CONTRACTS DRAINAGE	-	24,462	-	24,462
		OTHER OUTSIDE SERVICES	182,296	500,184	(451,626)	230,854
		OUTSIDE SERVICES & FEES	-	-	(2,850)	(2,850)
		PARKING ATTENDANT SERVICES	-	-	955,990	955,990
		PRE EMPLOYMENT SERVICES	(1,119)	-	-	(1,119)
		USGS	-	-	105,552	105,552
<b>(blank) Total</b>			<b>125,726</b>	<b>542,237</b>	<b>501,514</b>	<b>1,169,478</b>
<b>Grand Total</b>			<b>125,726</b>	<b>542,237</b>	<b>501,514</b>	<b>1,169,478</b>

Figure 5<sup>67</sup>

57. Employee 1 noted that prior to the recent turnover, much of the District leadership and staff had worked together for many years. As a result, many processes and procedures had developed organically over time and based on the needs of each

<sup>67</sup> See the Vendor List.

department. These procedures or “best practices” may not have been formally documented or gathered in a central repository. This observation is consistent with Delta’s work to date and the overall Disney focused culture of the District generally.

**d. RCID Payments for On and Off Duty Policing**

**Summary**

58. Delta was asked to determine how policing (both on-duty and off-duty) in the District is procured and paid for. All recorded payments to the police agencies within the period of time reviewed (2020 – 2023) were made from the Cities’ bank accounts.

**Procedures Performed**

59. Procedures performed in relation to payments for policing in RCID include the following:
- a. Interview of Employee 11;
  - b. Review of the Interlocal Agreement dated July 18, 2022 between RCID and the Cities;
  - c. Review of the General Ledger for payments to the Orange County Sheriff’s Office, the Osceola County Sheriff’s Office and the Lake County Sheriff’s Office in 2022 and 2023;
  - d. Review of all payments in RCID’s check register made to the Cities between October 1, 2020 and September 30, 2023;
  - e. Review of publicly available news articles relating to the Orange County Sheriff’s Office and
  - f. Listen to an episode of “Behind the Star,” the official podcast of the Orange County Sheriff’s Office focusing on Sector 6.

### **Delta's Findings**

60. The Cities have contracts with the Orange County Sheriff to provide policing for Sector 6, which includes most District geography north of Osceola Parkway. The Osceola County Sheriff provides policing south of Osceola Parkway for all County residents, including District residents, in that County. Disney contracts directly with the Osceola Sheriff's Office for off-duty policing for its Wide World of Sports and All Stars venues in that area.
61. While Delta's preliminary review of various financial reports, vendor lists and ledgers identified transactions with the Orange, Osceola and Lake County Sheriffs' Departments, these were determined to result from the commingling of District and the Cities' vendor lists as discussed previously (see Section 5d above). All recorded payments to the police agencies within the period of time reviewed (2020 – 2023) were made from the Cities' bank accounts.

### **e. RCID Utility/Road Project and Related Golf Course Concessions, in Lieu of Condemnation**

#### **Summary**

62. Delta was asked to review and understand the circumstances and transactions related to certain RCID Utility/Road construction project(s) affecting property owned by Disney within the District. Specifically, Delta inquired about the negotiations to acquire the impacted property and the resulting agreements that were entered into between the District.

#### **Procedures Performed**

63. Procedures performed to date in relation to the RCID Utility/Road Project and Related Golf Course Concessions, in Lieu of Condemnation, Agreements, otherwise known as the World Drive North Extension Project ("**The Project**"), include the following:

- a. Interview with Employee 12.
- b. Interview with Employee 13.
- c. Review of documents including, but not limited to:
  - i. the Roadway Expansion Land Dedication and Reimbursement Agreement.
  - ii. The WDN3 Reimbursement Transmittal 1 and related email.
- d. Review of publicly available news articles relating to the Project.

### **Delta’s Findings**

- 64. When completed, the Project will have extended, realigned and widened roads, ramps and overpasses owned by the RCID.<sup>68</sup> The end goal of the Project is to improve traffic flow around Disney.<sup>69</sup>
- 65. Phases I and II of the Project were completed and opened between 2019 and 2023;<sup>70</sup>
- 66. Phase III of the Project began in 2023.<sup>71</sup> Phase III re-routes Floridian Way over, under and through Disney owned roads in order to construct, improve and connect other RCID owned roads.<sup>72</sup> As of the date of this report, CFTOD is in the beginning of Phase III, updating infrastructure and utilities.<sup>73</sup>

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<sup>68</sup> Comprehensive Plan 2032, Effective 7/15/22, Reedy Creek Improvement District, Supporting Data and Analysis, Transportation Element, p. 3B-19.

<sup>69</sup> WDW News Today, “Permits Indicate Sections of World Drive to be Widened, 4 New Bridges to be Constructed, and Easier Access to Grand Floridian Coming to Alleviate Magic Kingdom Area Traffic,” November 29, 2019. (<https://wdwnt.com/2019/11/magic-kingdom-parking-exit-road-to-be-rebuilt-more-overpasses-to-be-constructed/>).

<sup>70</sup> “New Road Connecting Floridian Way and Reams Road Near Magic Kingdom Now Open at Walt Disney World.” WDW News Daily, July 16, 2019. Delta learned from Employee 12 that Phase II was completed “recently.”

<sup>71</sup> Interview of Employee 12.

<sup>72</sup> Roadway Expansion Land Dedication and Reimbursement Agreement.

<sup>73</sup> Interview of Employee 12.

67. RCID contracted with Walt Disney Parks and Resorts U.S., Inc. (“**WDPR**”) and Palm Hospitality Company (“**Palm**”)<sup>74</sup> in the Roadway Expansion Land Dedication and Reimbursement Agreement (“**The Agreement**”), to compensate WDPR and Palm for the impacts of the Project on its land during Phase III.<sup>75</sup> One of the Phase III impacts is to an Arnold Palmer WDPR-owned golf course. RCID’s Phase III roadwork caused the relocation of four holes on the course.<sup>76</sup>
68. In lieu of filing an eminent domain proceeding, the Agreement provides that RCID pays compensation amounts to WDPR and Palm for the transfers of land, damages related to improvements and repayments of certain costs incurred by WDPR and Palm.<sup>77</sup> By accepting the compensation, or “Impact Amount” of up to 110% of the estimated amounts agreed upon by all parties,<sup>78</sup> WDPR and Palm are agreeing that the payments made by RCID are in lieu of eminent domain proceedings as permitted under Florida Law.<sup>79</sup>
69. The following chart provides WDPR’s and Palm’s estimated costs for each of Phase III’s impact to its land and the corresponding Impact Amount to be paid by RCID:

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<sup>74</sup> Palm is an affiliate of WDPR and is the fee owner of certain property near the main entrance of the Shades of Green hotel and golf course.

<sup>75</sup> Roadway Expansion Land Dedication and Reimbursement Agreement.

<sup>76</sup> Interview of Employee 13.

<sup>77</sup> Roadway Expansion Land Dedication and Reimbursement Agreement.

<sup>78</sup> The additional 10% is a contingency for amounts that have not been determined as of the effective date of the Agreement. See Roadway Expansion Land Dedication and Reimbursement Agreement, pp. 4 – 5 and Exhibit E, Estimated Costs and Expenses Resulting From Impacts.

<sup>79</sup> Roadway Expansion Land Dedication and Reimbursement Agreement.

REIMBURSEMENT TRANSMITTAL						
Central Florida Tourism Oversight District (Formerly, Reedy Creek Improvement District) Capital Improvements Construction						
			Agreement Ref.:	Roadway Expansion Land Dedication And Reimbursement		
			Project Name:	Phase 3 Expansion		
Impact Amount	Estimated Costs	Impact Max: Estimated Costs + 10% Conting.	Previous Period	This Period	Total Completed	Balance to Finish (Impact Max.)
WDPR to relocate Disney's Grand Floridian Resort and Spa Parking (Phase 1)	\$ 750,000.00	\$ 825,000.00	\$ -	\$ 750,911.00	\$ 750,911.00	\$ 74,089.00
WDPR to relocate, reconfigure, and reconstruct portions of Grand Floridian Resort and Spa Wedding Pavillion (Phase 2)	\$ 550,000.00	\$ 605,000.00	\$ -	\$ -	\$ -	\$ 605,000.00
WDPR to construct new driveway and service entrance to Grand Floridian Resort and Spa (Phase 2)	\$2,120,000.00	\$ 2,332,000.00	\$ -	\$ -	\$ -	\$2,332,000.00
WDPR to relocate "Woody Lot" parking for cast and employees (Phase 1)	\$ 852,000.00	\$ 937,200.00	\$ -	\$ 861,683.38	\$ 851,683.38	\$ 85,516.62
WDPR must pay for the renovation, relocation, and construction of impacted Golf Course areas (Phase 1)	\$7,000,000.00	\$ 7,700,000.00	\$ -	\$3,064,271.74	\$3,064,271.74	\$4,635,728.26
WDPR Temporary Chilled Water System - "Project U" (Phase 1)	\$1,000,000.00	\$ 1,100,000.00	\$ -	\$ -	\$ -	\$1,100,000.00
Palm must pay Shades of Green Hotel in consideration for Palm recapturing entrance area (Phase 1)	\$ 600,000.00	\$ 660,000.00			\$ -	\$ 660,000.00
<b>Totals</b>		<b>\$14,159,200.00</b>	<b>\$ -</b>	<b>\$4,666,866.12</b>	<b>\$4,666,866.12</b>	<b>\$9,492,333.88</b>

Figure 6<sup>80</sup>

70. As RCID did not have land to exchange with WDPR to replace the golf course holes lost due to road work construction, RCID is to pay WDPR a maximum of \$7,700,000 for the purchase and settlement of the relocation of the golf course holes.<sup>81</sup>
71. Employee 13 has not yet received the backup for WDPR's expenditures relating to the relocation of the golf course holes; hence, nothing has been paid to WDPR to date. Employee 13 believes that WDPR's costs incurred to relocate the golf course

<sup>80</sup> WDN3 Reimbursement Transmittal 1.

<sup>81</sup> Interview of Employee 13.



holes are much greater than \$7,700,000 though, as he understands that there was more drainage and mitigation work necessary than was expected.<sup>82</sup>

72. Delta was unable to find any evidence of any economic analysis or comparison to support the decision to enter into the negotiated agreement with Disney versus going through a condemnation proceeding. This makes it impossible to determine whether the District made an appropriate economic decision.

## **f. RCID Financial Issues**

### **Summary**

73. Delta was asked to review the budgets and financial statements for RCID and provide feedback on potential accounting and financial issues related thereto. A summary of our findings is as follows and addressed in detail below:

#### Overall Financial Reporting

74. No disputes or disagreements with auditors and no auditor independence issues.

#### Services provided to the Cities

75. The District provides extensive professional services to the Cities at no cost, under the terms of a 40-year Interlocal Agreement entered into on July 18, 2022. This agreement provides a financial benefit to the Cities and a financial cost to the District. As of the date of this Report, the prior interlocal agreement, if any, has not been provided and it is not clear what terms it contained.
76. The services provided at no cost and the terms of the agreement were not disclosed in the RCID or the Cities' financial statements for the years ended September 30, 2018 to 2022.

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<sup>82</sup> Interview of Employee 13.

#### Deferral of road maintenance projects

77. The deferral of road maintenance projects in the 2018 to 2022 period has resulted in increased future road maintenance costs as a result of inflation and other factors.
78. Underfunding road maintenance projects in the 2018 to 2022 period has increased the unrestricted balance of the general fund by a cumulative amount of \$18 million as of September 30, 2022.

#### Modified Accounting Approach for District Infrastructure Assets

79. The use of the modified accounting approach for District infrastructure assets is used for roads, bridges and water control structures. This requires that the District maintain these assets in a reasonable condition consistent with how the assets were constructed. This requires appropriate annual maintenance.
80. Failure to maintain the assets at an appropriate level could require a change in accounting approach, impact future bond ratings and the interest rate on future bond offerings.

#### Construction in Progress

81. Construction in progress reached almost \$100 million in the year ended September 30, 2022. The Utility assets (Business-type Activities) recorded \$57.7 million in construction in Progress as of September 30, 2022. Of this amount, more than \$11.8 million of projects had the same balance as of September 30, 2021, suggesting no work was performed on these projects in fiscal 2022.
82. There may be reasonable explanations for the projects to remain in CIP for extended periods. However, assets in Business-type Activities are depreciated and not removing projects on a timely basis impacts operating income and change in net position in the utility's financial statements.<sup>83</sup>

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<sup>83</sup> Annual Report of RCID for the Year Ended September 30, 2022, p. 27.

## Procedures Performed

83. Procedures performed to date in relation to financial issues include the following:
- a. Review of RCID Annual Reports for the years ended September 30, 2018 to 2022;
  - b. Review of RCID budgets for the years ending September 30, 2018 to 2023;
  - c. Review of sections of the July 15, 2022 document titled “Comprehensive Plan 2032” for the Reedy Creek Improvement District, City of Bay Lake and City of Lake Buena Vista;
  - d. Review of Process Narratives related to financial statements, including Financial Statement Close Process, Budgetary Appropriations, Calculation of Accrued Liabilities Commitments and Contingencies and other narratives as required;
  - e. Analysis of cumulative impact of budget / actual variances from 2018 to 2022 related to Roadways, Bridges and Water Control Structures;
  - f. Review of CFTOD Report dated September 15, 2023 titled “Utility System Financial Planning and Rate Setting Review” by Raftelis;
  - g. Interviews of CFTOD employees related to financial statement preparation and those with responsibilities related to potential financial issues;
  - h. Review of detailed schedules for construction in progress for 2020, 2021 and 2022 for government activities and business-type activities;
  - i. Conducted a supervised tour related to the condition of roads, identification of roads and sections of road requiring improvement and planned capital projects impacting road maintenance.

## Delta's Findings

### Overall Financial Reporting

84. Delta reviewed the financial statements, audit reports and related disclosures to evaluate possible independence or other issues related to the RCID financial statements.
85. The RCID audited annual financial statements for the years ended September 30, 2018 to 2022 all contain unqualified audit opinions. There are no disagreements or reservations noted by the auditors. The auditors did not report any independence issues.
86. RCID's revenue from Disney entities is over 80% in each of the years from 2018 to 2022. The long-time auditors of Disney, PricewaterhouseCoopers LLP, are not involved in the audits of RCID, RCID, or the Cities of Bay Lake and Lake Buena Vista.
87. The following section addresses a disclosure issue in relation to the RCID financial statements and those of the Cities of Bay Lake and Lake Buena Vista.

### Services Provided to the Cities

88. The District and the Cities of Bay Lake and Lake Buena Vista are provided services under a 40 year "**Interlocal Agreement**" dated July 18, 2022.<sup>84</sup> These services are listed in Schedule A to the Interlocal Agreement and include:

*Except as otherwise herein specifically set forth, such professional services shall encompass all those duties and functions of the type coming within the jurisdiction of, and customarily rendered by, municipal departments (such as,*

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<sup>84</sup> Interlocal Agreement for Administrative, Managerial, Accounting and Other Services by and among Reedy Creek Improvement District and the City of Lake Buena Vista and The City of Bay Lake dated 7/18/2022.

*without limitation, the public works, finance and procurement departments...*<sup>85</sup>

89. The Interlocal Agreement further states that the services will be provided by the District, which will also bear the costs for these services at no cost to the Cities (barring the existence of separate Agreements):

*Except as may be provided in a separate agreement between or among the Parties, no Party to this Agreement shall receive compensation or reimbursement from any other Party with respect to this Agreement. All expenses and revenues of the Parties shall be accurately accounted for as if the Parties had not entered into this Agreement.*<sup>86</sup>

90. As a result of this arrangement, the Cities do not bear the cost of many services typically incurred by Cities. The only significant expenditure recorded in the Cities' financial statements is for "Public Safety" – that is, primarily for law enforcement services. These law enforcement services are provided to the Cities under contracts and terms negotiated by the District but paid for by the Cities.
91. The financial statements of the District and the Cities throughout the 2018 to 2022 period did not disclose the terms of the Interlocal Agreement, the benefits received by the Cities, or the costs borne by the District. This disclosure is important information in understanding the District and Cities' financial reporting.<sup>87</sup>

#### Deferral of Road Maintenance Projects

92. The following chart calculates the variance in budget to actual maintenance costs for roads, bridges and water control structures:

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<sup>85</sup> Section 3, "The Services", Interlocal Agreement for Administrative, Managerial, Accounting and Other Services by and among Reedy Creek Improvement District and the City of Lake Buena Vista and The City of Bay Lake dated 7/18/2022.

<sup>86</sup> Section 4, "Compensation; Expenses / Revenue," Interlocal Agreement for Administrative, Managerial, Accounting and Other Services by and among Reedy Creek Improvement District and the City of Lake Buena Vista and The City of Bay Lake dated 7/18/2022.

<sup>87</sup> Paragraph 280, GASB Standard No. 56.

Fiscal Year	Budgeted Costs			Actual Costs			Difference			
	Roads	Bridges	Water Control Structures	Roads	Bridges	Water Control Structures	Roads	Bridges	Water Control Structures	TOTAL
2023	14,379,000	830,000	1,900,000							
2022	12,238,876	4,285,000	1,760,000	2,626,838	3,547,250	847,977	(9,612,038)	(737,750)	(737,750)	(11,087,538)
2021	6,607,600	3,220,400	1,025,000	3,713,650	1,588,609	450,492	(2,893,950)	(1,631,791)	(1,631,791)	(6,157,532)
2020	4,345,000	95,000	1,378,400	1,624,955	47,071	708,075	(2,720,045)	(47,929)	(47,929)	(2,815,903)
2019	2,000,000	1,944,673	1,903,000	1,026,195	165,000	625,522	(973,805)	(1,779,673)	(1,779,673)	(4,533,151)
2018	2,620,000	35,000	1,448,000	416,315	98,647	970,573	(2,203,685)	63,647	63,647	(2,076,391)
<b>2018-22</b>	<b>25,191,476</b>	<b>9,545,073</b>	<b>6,066,400</b>	<b>8,991,638</b>	<b>5,347,930</b>	<b>2,632,066</b>	<b>(18,403,523)</b>	<b>(4,133,496)</b>	<b>(4,133,496)</b>	<b>(26,670,515)</b>

Figure 7<sup>88</sup>

93. For the period from 2018 to 2022, the cumulative variance is approximately \$26.7 million, of which \$18.4 million is related to underspending of the budgeted amounts for road maintenance. On a cumulative basis, the 73% underspending of the road maintenance budget by \$18.4 million had the following financial impacts:

- a. The unrestricted balance of the general fund increased as a result of this underspending, as noted in the 2022 RCID Annual Report:

*The fund balance of the District’s general fund increased by \$4,918,653. While the District budgeted a drawdown of over \$12 million in the General Fund in FY2022, the postponement of transportation projects and other operating cost savings resulted in the increase in fund balance.*<sup>89</sup> [Emphasis added]

- b. The increase in the fund balance from this postponement was also present in each of the years from 2018 to 2021 but to a lesser extent, as per the above Chart. Also as is disclosed in the above Chart, the 2023 budgeted amount for Road maintenance increased from an actual cost of \$2.6 million in fiscal 2022 to a budgeted cost of \$14.4 million in fiscal 2023.

94. Delta was informed that the underspending on road maintenance resulted in part from the impact of covid-19 restrictions and, subsequently, from supply issues, particularly in aggregates. Delta was also informed that the District sought to keep its unassigned surplus in about the same range as in the prior year. The delay of road

<sup>88</sup> RCID 2022 Annual Report, p. 74.

<sup>89</sup> RCID 2022 Annual Report, p. 11.

maintenance projects ensured that this goal was met; that is, road maintenance was considered to be a discretionary budgeted item that can be deferred to ensure a consistent level of unrestricted surplus in the general fund.<sup>90</sup>

95. Deferral of road repairs also means that, on an overall basis, the District has not upgraded the 6% of roads that continue to be classified in the “poor” category:

<b>Roadways</b>			
<small>(Note 2. A.)</small>			
<b>Fiscal Year</b>	<b>Percentage of Roadways</b>		
	<b>Excellent</b>	<b>Acceptable</b>	<b>Poor</b>
<b>2022</b>	69 %	25 %	6 %
<b>2021</b>	70 %	23 %	7 %
<b>2020</b>	70 %	24 %	6 %
<b>2019</b>	72 %	21 %	7 %
<b>2018</b>	70 %	23 %	7 %

Figure 8<sup>91</sup>

96. Hartzog Road north of Ruby Road is an example of a road assessed as being in “poor” condition. Delta was informed that it is the District road that gets the most driver complaints. It is also a road that is of lesser importance to the Disney Resorts due to its location. This repaving project has been designed to the CFTOD boundary, but the project was deferred due to funding restrictions.<sup>92</sup>



<sup>90</sup> Interviews with Employee 12, Employee 14, Employee 2, and Employee 13 on October 16, 2023.

<sup>91</sup> RCID 2022 Annual Report, Supplementary Information, p. 74.

<sup>92</sup> Per interviews, Employee 12 and Employee 14, October 16, 2023, and tour of roads. Photo is from google maps.

Figure 9<sup>93</sup>

97. Delta was informed that some road maintenance projects have also been downgraded from performing the required maintenance to more short-term repaving projects (lipstick versus structurally required maintenance).

Modified Accounting Approach for District Infrastructure Assets

98. The District applies the modified accounting approach for certain District infrastructure capital assets, including roads, bridges and water control structures. Statement 34 of the Governmental Accounting Standards requires governments that use “*the modified accounting approach for reporting infrastructure assets*” meet two requirements. In summary, the two requirements include (1) using an appropriate asset management system that incorporates performing condition assessments and (2) maintaining and preserving the assets in the condition level established for the asset (in this case, above “Poor”).<sup>94</sup>
99. Under the modified accounting approach, a government does not depreciate the infrastructure capital assets but is required to perform all maintenance costs required to maintain the assets in the same condition established for the asset. Where the condition materially changes, a change in accounting may be appropriate.
100. The assessment of the condition of roads declined significantly between 2017 and 2018, with the assessment remaining essentially unchanged from 2018 to 2022.<sup>95</sup> No roads were categorized as “poor” from 2014 to 2017. In 2017 roads were categorized as follows:

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<sup>93</sup> Google Images.

<sup>94</sup> Paragraphs 23 to 26, Governmental Accounting Standards Statement No. 34.

<sup>95</sup> RCID 2018 Annual Report, Supplementary Information, p. 62 and RCID 2022 Annual Report, Supplementary Information, p. 74.



Excellent	96%
Acceptable	4%
Poor	0%

Figure 10<sup>96</sup>

101. This changed substantially from 2018 to 2022, as roads categorized as “poor” increased from 0% in 2017 to 7% in 2018, roads categorized as “acceptable” increased from 4% to 23% and roads categorized as “excellent” declined from 96% to 70%.

	% of Roadways				
	2018	2017	2016	2015	2014
Roads (Note 2. A):					
Excellent	70%	96%	96%	96%	95%
Acceptable	23%	4%	4%	4%	5%
Poor	7%	0%	0%	0%	0%

Figure 11<sup>97</sup>

102. Delta was informed that the change in condition from 2017 to 2018 was the result of the 2018 assessment being performed by an outside consultant retained by the District. In addition the District also hired an employee previously at Orange County that provided input to the 2018 and subsequent assessments.<sup>98</sup>

103. Regardless of the explanations or reasons for the poorer condition assessments after 2017, maintenance of the condition of roads in a manner consistent with how they were constructed is required under the modified accounting approach for reporting infrastructure assets such as roads. Permitting roads to deteriorate further has potential ramifications on the financial reporting of the District, as well as possible implications for bond ratings.

<sup>96</sup> RCID 2018 Annual Report, Supplementary Information, p. 62.

<sup>97</sup> RCID 2018 Annual Report, Supplementary Information, p. 62.

<sup>98</sup> Interview of Employee 12 and Employee 14, October 16, 2023.

Construction in Progress

104. Delta reviewed Construction in Progress (“CIP”) to evaluate whether costs were being recorded and removed from CIP on a timely basis. The Annual Reports for RCID disclosed that CIP increased by approximately \$47.5 million from 2020 to 2022 (or 60%), as follows:

<b>Construction in Progress</b>			
	<b>2022</b>	<b>2021</b>	<b>2020</b>
Government Activities	\$42,198,803	\$35,943,118	\$19,974,515
Business-type Activities	\$57,721,081	\$54,101,472	\$42,434,363
Total	\$99,919,884	\$90,044,590	\$62,408,878

Figure 12<sup>99</sup>

105. Delta was informed that Projects are removed from the Construction in Progress once they are completed, with completion having three stages:<sup>100</sup>

1. Substantial completion – at this stage to project is determined to be substantially complete and a listing of outstanding (punchout) items remaining to be performed is prepared;
2. Completion of punchout items (normally about 30 days after substantial completion) and
3. Completion of the administrative process. This process is typically 2 months but can be as long as 6 months. This stage includes obtaining manuals, vendor confirmations, etc. – all paperwork required for the construction project.

106. Delta obtained the detailed project listings for these three years for Government Activities and Business-type Activities in order to review projects remaining in CIP after their costs have not increased from the prior year. These projects may have been delayed, involve completion of a phase of the project, may be more equivalent to supplies or equipment that could be classified as inventory, may have been abandoned as a project and need to be written off, or some other rationale.

<sup>99</sup> RCID 2021 Annual Report, p. 11 and RCID 2022 Annual Report, p. 12.

<sup>100</sup> Interview of Employee 13.

107. The most significant projects in Government Activities in the 2020 to 2022 period and continuing into 2023 / 2024, relate to the improvement and extension of World Drive. The Phase 3 project is currently underway, with an initial focus on utilities. The World Drive will extend across three holes of the Disney Golf Course, across part of a parking lot and into a currently undeveloped area of CFTOD. CFTOD has entered into a Reimbursement Agreement with a Disney World company related to the road extension, as discussed in the previous section of the Report. The following photograph taken October 18, 2023 highlights work underway on the golf course section.



Figure 13<sup>101</sup>

108. Projects in Government Activities contained two projects that appear to be delayed or that could have been expensed earlier, as follows:

Project Description	CIP Year End Balance			
	Sep 30 2022	Sep 30 2021	Sep 30 2020	Sep 30 2019
RCBLVDEXT Reedy Blvd	\$239,707	\$239,707	\$239,707	\$239,707
FIRESTA2B Firestation 2B	\$121,410	\$121,410	\$121,410	\$121,410
	\$361,117	\$361,117	\$361,117	\$361,117

<sup>101</sup> Photograph taken October 18, 2023.

Figure 14<sup>102</sup>

109. The two projects were recorded at the same balance throughout the 2019 to 2022 period. In 2022 the CIP Schedule reflected the two projects in both the “expense” column and in the ending CIP balance. However, it was *not* recorded as an expense in the District’s 2022 financial statements. In comparison to the financial statements as a whole, the \$361,117.19 of CIP is not material. The remaining CIP in Government Activities were removed from CIP and capitalized on a timely basis within the annual financial statements.
110. Business-type Activities included many more projects that were recorded at the same balance from 2019 to 2022, had minimal changes in balance in this period and projects that had the same ending balance in 2022 as in 2021, including the following:

Project Description	CIP Year End Balance			
	Sep 30 2022	Sep 30 2021	Sep 30 2020	Sep 30 2019
P1062 Typhoon Substation ongoing fr 2016	\$965,778	\$965,778	\$965,778	\$965,778
P1076 Reclaimed Refits done in phases - ph 2 started FY19	\$23,971	\$23,971	\$23,971	\$23,971
P1101 Black Lake Gas started FY18	\$161,074	\$161,074	\$161,074	\$161,074
116C005 Epcot 5KV Relay Upgrade	\$187,249	\$187,249	\$187,249	\$187,249
117C006 FT Wild Live Front PMH Design	\$169,883	\$169,883	\$169,883	\$169,883
<b>Sub-total - No Change 2019 to 2022</b>	<b>\$1,507,954</b>	<b>\$1,507,954</b>	<b>\$1,507,954</b>	<b>\$1,507,954</b>
P1091 Project Sausalito Elec Svce Star Started FY18	\$1,876,410	\$1,876,410	\$1,845,380	\$1,845,380
P1097 MK-2 Natural Gas Service Started FY18	\$196,402	\$196,402	\$187,422	\$187,422
B1005 MK-2 CW Laterals Comp FY19	\$850,211	\$850,211	\$822,257	\$773,246
113C004 MK CEP 5KV Relay Upgrade	\$720,845	\$720,845	\$718,558	\$707,279
<b>Sub-total - Minor Change 2019 to 2022</b>	<b>\$3,643,869</b>	<b>\$3,643,869</b>	<b>\$3,573,617</b>	<b>\$3,513,327</b>
119C008 MK RTU Replacement Program	\$248,182	\$248,182	\$248,182	\$239,119
220C001 LTHW Norway Leak Phase 2	\$1,278,972	\$1,278,972	\$1,278,972	\$0
P1105 Proj 89 Elec Started FY18	\$2,265,778	\$2,265,778	\$2,117,235	\$234,267
P1114 WWTP Live - Dead FRT Switches	\$955,344	\$955,344	\$973,674	\$5,858
P1116 Project 80 Wet Utilities	\$1,959,266	\$1,959,266	\$7,943	\$0
<b>No Change - 2021 to 2022</b>	<b>\$6,707,542</b>	<b>\$6,707,542</b>	<b>\$4,626,006</b>	<b>\$479,244</b>
<b>Total</b>	<b>11,859,365</b>	<b>11,859,365</b>	<b>9,707,578</b>	<b>5,500,525</b>

Figure 15<sup>103</sup>

<sup>102</sup> CIP GOVERNMENT 2020 – 2022.pdf.

<sup>103</sup> CIP GOVERNMENT 2020 – 2022.pdf.

111. For business-type activities, \$11,859,365.15 of projects in CIP had no change from 2021 to 2022. That is, no costs were recorded for these projects in 2022 and the same balance remained in CIP at the end of 2022 as at the start of the year.
112. As Delta has yet to conduct interviews with current or prior RCID employees, Delta is awaiting explanations for the status of most of the above projects.
113. Delta was advised that the P1062 typhoon substation item represents equipment that was purchased prior to September 30, 2019 (likely in or around 2016 as referenced in its description) and that the equipment was to be installed in a building that has yet to be constructed. The equipment was stored for a number of years at the Epcot Energy Plant and is now being stored in the South Service area.<sup>104</sup>

**g. Former RCID Board of Supervisors**

**Summary**

114. Delta was asked to investigate matters related to the former members of the Board of Supervisors (“**Board Members**”) including a) how Disney made the appointments of the Former Board Members; b) if and how former Board Members became landowners in RCID and c) if there were potential or known conflicts of interest between the Board Members and RCID.

**Procedures Performed**

115. Procedures performed to date in relation to Disney’s appointments of former RCID Board Members include the following:
  - a. Review of the RCID Charter Sections 4, 6, 7 and 66 for the roles and responsibilities of the Board Members;

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<sup>104</sup> Interview of Employee 15.

- b. Review of Board of Supervisor Meeting Minutes from 2021 through 2023 to identify former Board Members;
- c. Perform internet research to identify additional former Board Members prior to those identified in the Meeting Minutes between 2021 and 2023;
- d. SusaReview of public records for all former Board Members identified, as well as the close family members and known business associates of Former Members;
- e. Perform a search of all given names and business names associated with Former Board Members, their family members and known business associates in the listing of vendors paid;<sup>105</sup>
- f. Perform a search on the Florida Parcels website to identify any properties, including undeveloped land, listed as owned, or formerly owned, by one of the Former Board Members;
- g. Interview of Employee 2;
- h. Review the check registers of payments made to former Board Members between October 1, 2021 and September 30, 2023 and
- i. Review the invoices for services provided by Terracon Consultants, Inc., the employer of former Board Member Leila S. Jammal.

116. In addition to Former Board Members, Delta performed the following procedures relating to former RCID employees:

- a. Review of the public records for the following former employees of RCID:
  - i. Employee 3;

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<sup>105</sup> The Vendor List was provided by Employee 2 and is the result of a query in the Microsoft Dynamics system utilized by CFOTD.

- ii. Employee 4;
  - iii. John Classe, the former RCID District Administrator;
  - iv. Employee 16 and
  - v. Employee 17.
- b. Perform search of all given names and business names associated with the Former RCID employees, their family members and known business associates in the listing of Vendors paid;
  - c. Review the check registers of payments made to former employees between October 1, 2021 and September 30, 2023 and
  - d. Interview with Employee 2.

## **Delta's Findings**

### Findings relating to Former Board of Supervisors

117. Our findings in relation to Disney's appointments of former RCID Board of Supervisors includes the following:
- a. The Board of Supervisors consisted of five Board Members that were elected to four-year terms by landowners of RCID.<sup>106</sup> Disney has been the majority landowner in RCID since its inception.<sup>107</sup>

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<sup>106</sup> The first three Board Members elected in 1966 held office for a term of two years; the RCID Charter provided for two additional Board Members to be elected in 1967 for a term of four years each. Following the election in 1967, the RCID Charter stated that elections were to be held every two years to elect either two or three supervisors at a time. See Reedy Creek Improvement District, Chapter 67-764, Section 4.

<sup>107</sup> As of 2011, Disney owned two-thirds of the district's property, about 17,000 acres and the next largest private landowner was the Four Seasons Hotels and Resorts of Toronto with less than 300 acres. A more recent news article suggests that Disney owns 25,000 acres in RCID as of December 2022. See "Disney's Reedy Creek government has rare board vacancy, but don't bother running" The Palm Beach Post, May 10, 2011. (<https://www.palmbeachpost.com/story/news/2011/05/10/disney-s-reedy-creek-government/7442321007/>) and "Florida prepares U-turn on Disney's 'Don't Say Gay' punishment." Financial Times, December 2, 2022. <https://www.ft.com/content/64162abf-e0bd-4a6f-968a-cb4872e5c4f5>.

- b. No term limit was indicated in the RCID Charter; however, it was noted that a Board Member would hold office “until his successor shall be chosen and shall quality.”<sup>108</sup> Certain former Board Members served for decades,<sup>109</sup> and former Board Members generally held office until their death.<sup>110</sup>
- c. Former Board Members were required to be residents of Orange County, Osceola County, or any adjoining county and were required to own land within RCID.<sup>111</sup> To satisfy the land ownership requirement, Board members received a five-acre tract of inaccessible and undevelopable land from Disney (which was subject to a contract that authorized Disney to purchase the land back from the Board Member at the conclusion of his or her service).<sup>112</sup>

118. Delta obtained publicly available deed information from the Orange County Property Appraiser’s Office relating to the land parcels owned by each of the former Board Members. The following are Delta’s findings on all publicly available records:

- a. For the land currently owned by Larry Hames, a Special Warranty Deed (or “**Deed**”) was made and executed on June 9, 1994 for the property at 0 Epcot Center Drive. The Deed names Disney as the Grantor, and Clifford M. Hames, father of Larry Hames, as the Grantee.<sup>113</sup> The Deed and was prepared by Lee Schmudde, Esq. of Disney’s legal Department and provided the following language:

*That the Grantor, for and in consideration of the sum of TEN DOLLARS (\$10.00) and other valuable considerations, receipt whereof is hereby acknowledged, by these presents does grant,*

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<sup>108</sup> Reedy Creek Improvement District, Chapter 67-764, Section 4.

<sup>109</sup> Donald R. Greer was elected as a Board Member in 1975 and served through 2023. “Disney’s Reedy Creek government has rare board vacancy, but don’t bother running” The Palm Beach Post, May 10, 2011 <https://www.palmbeachpost.com/story/news/2011/05/10/disney-s-reedy-creek-government/7442321007/>.

<sup>110</sup> Interview of Employee 2.

<sup>111</sup> Reedy Creek Improvement District, Chapter 67-764, Section 4.

<sup>112</sup> The Florida Senate Bill Analysis and Fiscal Impact Statement, Bill: CS/HB 9-B. Reedy Creek Improvement District, Orange and Osceola Counties, February 9, 2023, p. 5.

<sup>113</sup> Special Warranty Deed, Orange Co. FL Doc #4906959.



*bargain, sell, alien, remise, release, convey and confirm unto the Grantee, all that certain land situated in Orange County, Florida, viz:*

*[Parcel of Land Location]*

*...AND Grantor hereby covenants with Grantee that it is lawfully seized of said land; and will defend the same against the lawful claims of all persons claiming by, through or under Grantor, but against none other.<sup>114</sup>*

- b. Another Deed for this land was made and executed by Disney on February 14, 2001 naming Clifford M. Hames as the Grantor and Disney as the Grantee.<sup>115</sup> On the same day, a third Deed was made and executed for the land naming Disney as the Grantor and Laurence C. Hames as the Grantee.<sup>116</sup> The consideration paid for this second and third Deed on record was one dollar and Lee Schmudde Esq prepared both Deeds.<sup>117</sup>
- c. A Deed was executed on May 8, 2017 for the property at 0 Epcot Center Drive owned by Jane Adams Life Estate, Rem: Walt Disney Parks and Res. The Deed was prepared by John M. McGowan, Esq. of Disney's legal Department. The Deed stated that Disney, the Grantor, executed the Deed "as to a life estate in the property described herein" to Jane Adams, the Grantee, "with the remainder interest being conveyed to Walt Disney Parks and Resorts U.S., Inc." No consideration is noted as exchanged in this Deed. The Deed states the following:

*Grantor hereby grants, aliens, remises, releases, conveys and confirms unto the Grantee, all that certain piece, parcel or tract of land lying and being in the County of Orange, State of Florida and being more particularly described on Exhibit A attached hereto....*

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<sup>114</sup> Special Warranty Deed, Orange Co. FL Doc #4906959.

<sup>115</sup> Special Warranty Deed, Orange Co. FL Doc #2001-0069259.

<sup>116</sup> Special Warranty Deed, Orange Co. FL Doc #2001-0069260.

<sup>117</sup> Special Warranty Deed, Orange Co. FL Doc #2001-0069259 and Special Warranty Deed, Orange Co. FL Doc #2001-0069260.

*...THIS PROPERTY IS NOT AND SHALL NOT BE USED AS  
HOMESTEAD PROPERTY...*

*...AND the Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to grant and convey said land, and hereby warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through or under the said Grantor, but none other.<sup>118</sup>*

- d. A similar Deed was executed on February 22, 2016 for the property at 0 Epcot Center Drive owned by Max Brito Life Estate, Rem: Walt Disney Parks and Res. The Deed was prepared by Lee Schmutde, Esq. of Disney's legal Department. The Deed states that Disney, the Grantor, executed the Deed "as to a life estate in the property described herein" to Max Brito, the Grantee, "with the remainder interest being conveyed to Walt Disney Parks and Resorts U.S., Inc."<sup>119</sup>
- e. A Deed was executed on December 11, 1975 for the property at 0 Lake Mabel Drive owned by Donald R Greer c/o Walt Disney World Co. The Deed was made and executed by Ranch and Grove Holding Corp., the Grantor, to Donald R. Greer, the Grantee, for and in consideration of ten dollars.<sup>120</sup>
- f. Relating to the land currently owned by Leila Jammal, a Deed was made and executed on May 24, 1994 for the property at 0 Epcot Center Drive naming Disney as the Grantor, and Wayne Schoolfield, as the Grantee. The Deed and was prepared by Lee Schmutde, Esq. of Disney's legal Department and was specified as "for and in consideration of the sum of TEN DOLLARS (\$10.00)."<sup>121</sup>

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<sup>118</sup> Special Warranty Deed, Orange Co. FL Doc #20170281759.

<sup>119</sup> Special Warranty Deed, Orange Co. FL Doc #20160090446.

<sup>120</sup> Special Warranty Deed, Orange Co. FL Doc #996268. Ranch and Grove Holding Corp. is an inactive Florida business entity dissolved in or around 1998.

<sup>121</sup> Special Warranty Deed, Orange Co. FL Doc #4889328.

g. Another Deed for the same property was later made and executed on December 15, 2021, naming the estate of Wayne Schoolfield as the Grantor and Disney as the Grantee.<sup>122</sup> Then on January 14, 2022, a Life Estate Deed with Springing Executory Interest was made and executed for the same land naming Disney as the Grantor and Leila Jammal as the Grantee, with the remainder interest being conveyed to Disney.<sup>123</sup> The consideration paid for this second and third Deed on record was ten dollars and Edward G. Milgrim, Esq. of the Milgrim Law Group prepared both deeds. This deed also states the following relating to the ownership of the land conveyed to Ms. Jammal:

*...for so long as Leila Jammal (i) does not grant, assign, or otherwise encumber her life estate interest in the Property to any party other than the Grantor, and (ii) remains a member of the Board of Supervisors of Reedy Creek Improvement District...or immediately upon Leila Jammal...(y) no longer being a member of the Board of Supervisors of Reedy Creek Improvement District (due to expiration of term, recall, succession, resignation or otherwise)...the remainder and fee simple title to the Property shall automatically spring unto and vest in Walt Disney Parks and Resorts U.S., Inc., its successors and assigns.<sup>124</sup> [Emphasis Added]*

h. It should be noted that Leila Jammal's Life Estate Deed with Springing Executory Interest is the only land deed observed with language pertaining to the Grantee's role as a RCID Board Member.

119. Board Members were not permitted to have an interest in any RCID contract with a public or private corporation; however, RCID contracts with such corporations were not invalidated or unenforceable provided that the Board Member submitted a statement of their interest in the corporation prior to the approval or authorization of the contract. This statement submitted by the Board Member was required to be

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<sup>122</sup> Special Warranty Deed, Orange Co. FL Doc #20220000060.

<sup>123</sup> Special Warranty Deed, Orange Co. FL Doc #20220073431.

<sup>124</sup> Special Warranty Deed, Orange Co. FL Doc #20220073431.

maintained as part of RCID’s permanent record as long as the contract was in effect, and for a year after.<sup>125</sup>

120. The former Board Members (immediately prior to the appointment of the current Board Members by Governor DeSantis in early 2023) were the following:

- a. Laurence (“**Larry**”) C. Hames
- b. Donald (“**Don**”) R. Greer
- c. Jane A. Adams
- d. Maximiano (“**Max**”) L. Brito
- e. Leila S. Jammal

121. The following individuals served on the Board of Supervisors prior to the former Board Members named above:

- a. Clifford M. Hames (deceased)
- b. Thomas M. Moses (deceased)
- c. Elizabeth (“**Betty**”) A. Duda (deceased)
- d. Thomas B. DeWolf (deceased)
- e. Wayne Schoolfield (deceased)
- f. William Dial (deceased)

122. During the course of our work, Delta discovered the following information about certain former Board Members:

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<sup>125</sup> Reedy Creek Improvement District, Chapter 67-764, Section 66.

- a. Larry Hames inherited his board seat from his father, Clifford Hames, who had served on the RCID Board of Supervisors after working directly with the Disney brothers in the 1960s.<sup>126</sup>
- b. Don Greer was elected in 1975 and was one of RCID's earliest staffers; he helped hire the first fire chief, public works director and treasurer.<sup>127</sup>
- c. Jane Adams is the sister-in-law of an employee of RCID who referred Ms. Adams for the board position.<sup>128</sup>
- d. Max Brito was a referral to a board position by his neighbor, Larry Hames.<sup>129</sup>
- e. Thomas B. DeWolf served as a Board Member who helped write the legislation that created RCID and the District's charter. He was a Board Member from 1974 through 2011.<sup>130</sup>
- f. Thomas M. Moses replaced Mr. DeWolf on the board in 2011 after serving as RCID's chief executive and three decades as the District Administrator.<sup>131</sup>

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<sup>126</sup> "Disney's Reedy Creek government has rare board vacancy, but don't bother running" The Palm Beach Post, May 10, 2011. (<https://www.palmbeachpost.com/story/news/2011/05/10/disney-s-reedy-creek-government/7442321007/>).

<sup>127</sup> "Disney's Reedy Creek government has rare board vacancy, but don't bother running" The Palm Beach Post, May 10, 2011. (<https://www.palmbeachpost.com/story/news/2011/05/10/disney-s-reedy-creek-government/7442321007/>).

<sup>128</sup> Interview of Employee 2.

<sup>129</sup> Interview of Employee 2.

<sup>130</sup> "Disney's Reedy Creek government has rare board vacancy, but don't bother running" The Palm Beach Post, May 10, 2011. (<https://www.palmbeachpost.com/story/news/2011/05/10/disney-s-reedy-creek-government/7442321007/>).

<sup>131</sup> "Disney's Reedy Creek government has rare board vacancy, but don't bother running" The Palm Beach Post, May 10, 2011. (<https://www.palmbeachpost.com/story/news/2011/05/10/disney-s-reedy-creek-government/7442321007/>).

g. Before Betty Duda served on the board of RCID, she led another company-appointed panel that provided Disney with assistance with its charitable contributions.<sup>132</sup>

123. The Board Members prior to the current Board Members (Larry Hames, Don Greer, Jane Adams, Leila Jammal and Max Brito) are all included in the list of Vendors paid with a last check issued date of December 30, 2022:

Name	Vendor ID	Vendor Name	Vendor Current		
			Status	Last Purchase	Last Check
LARRY HAMES	HAMES,L	LARRY HAMES	Active	12/29/2022	12/30/2022
JANE ADAMS	ADAMS, J	JANE ADAMS	Active	12/29/2022	12/30/2022
LEILA JAMMAL	JAMMAL	LEILA JAMMAL	Active	12/29/2022	12/30/2022
MAX BRITO	BRITO	MAX BRITO	Active	12/29/2022	12/30/2022
DONALD R.	GREER	DONALD R. GREER	Active	12/29/2022	12/30/2022

Figure 16<sup>133</sup>

124. Former Board Members received compensation of \$25 per day they were “engaged in work” pertaining to RCID, not to exceed \$100 per month. In addition, each Board Member was eligible to receive a travel expense reimbursement for attending Board Member meetings.<sup>134</sup> Board Members received their compensation and travel reimbursement expenses every six months.<sup>135</sup>

125. The check register reports for each of the former Board Members listed above reflect payments between \$240 at the lowest and \$558 at the highest between the dates of October 1, 2021 and September 30, 2023.<sup>136</sup> Employee 2 confirmed that these payments reflected board compensation and travel expenses only.<sup>137</sup>

<sup>132</sup> “Disney’s Reedy Creek government has rare board vacancy, but don’t bother running” The Palm Beach Post, May 10, 2011. (<https://www.palmbeachpost.com/story/news/2011/05/10/disney-s-reedy-creek-government/7442321007/>).

<sup>133</sup> See the Vendor List.

<sup>134</sup> Reedy Creek Improvement District, Chapter 67-764, Section 6.

<sup>135</sup> Interview of Employee 2.

<sup>136</sup> The largest six-month payment of \$558.00 was issued to Larry Hames in December 2021. At this time, Mr. Hames served as President of the Board of Supervisors.

<sup>137</sup> Call with Employee 2.

126. Wayne Schoolfield was a member of the Board of Supervisors at the May 26, 2021 meeting;<sup>138</sup> however, he passed away on June 28, 2021.<sup>139</sup> Mr. Schoolfield is included in the list of Vendors paid with a last purchase date of December 2, 2021, months after his death.

Name	Vendor ID	Vendor Name	Vendor Current		
			Status	Last Purchase	Last Check
Wayne Schoolfield	SCHOOL	Wayne Schoolfield	Active	12/2/2021	12/3/2021

Figure 17<sup>140</sup>

a. Wayne Schoolfield’s Board Member compensation and travel expense paid in December 2021 (for the period from January through June 2021)<sup>141</sup> was \$214.60.

127. Terracon Consultants, former Board Member Leila Jammal’s employer, is included in the list of Vendors paid with a last purchase date of March 16, 2023.

Name	Vendor ID	Vendor Name	Vendor Current		
			Status	Last Purchase	Last Check
Terracon Consultants	TERRACON	Terracon Consultants, Inc	Active	3/16/2023	3/17/2023

Figure 18<sup>142</sup>

a. Invoice and check remittance support provide that \$324,294 was paid to Terracon Consultants between the dates of May 29, 2018 and August 25, 2023.<sup>143</sup> Leila Jammal served as a Board Member from approximately January 2022 through February 2023.<sup>144</sup> There were no payments to Terracon Consultants, Inc during

<sup>138</sup> 05-26-21 RCID BOS Minutes.

<sup>139</sup> “Clarence Wayne Schoolfield, Tribute.” ([https://www.conradandthompson.com/tributes/Clarence-Schoolfield.](https://www.conradandthompson.com/tributes/Clarence-Schoolfield))

<sup>140</sup> See the Vendor List.

<sup>141</sup> Interview of Employee 2.

<sup>142</sup> See the Vendor List.

<sup>143</sup> It appears that the Vendor List (which shows the last check date to Terracon Consultants, Inc. as March 17, 2023) may be outdated as it does not include the August 25, 2023 payment to Terracon Consultants, Inc.

<sup>144</sup> Employee 2 stated that Leila Jammal was elected to replace Wayne Schoolfield as a Board Member after his death. The first time that Ms. Jammal’s name appears in the Board of Supervisors Meeting Minutes is January 26, 2022. The five new Board Members appointed by Governor DeSantis were announced on February 27, 2023. *These are the 5 people Gov. DeSantis appointed to former Reedy Creek district’s board*, Anthony Talcott, Digital Journalist, Click Orlando.com, February 27, 2023.

her period on the board.<sup>145</sup> Delta is unaware if Ms. Jammal provided a statement of her interest in Terracon Consultants, Inc. or if such statement was maintained in RCID's permanent record.

Check Amount	Check Date
\$ 508	5/29/2018
\$ 2,150	12/11/2019
\$ 10,042	12/16/2019
\$ 18,174	12/31/2019
\$ 20,500	1/20/2020
\$ 4,737	1/31/2020
\$ 5,831	4/8/2020
\$ 124,453	6/22/2020
\$ 4,811	8/6/2020
\$ 5,804	8/17/2020
\$ 2,680	8/27/2020
\$ 28,507	10/9/2020
\$ 3,994	10/23/2020
\$ 6,404	11/10/2020
\$ 14,605	12/4/2020
\$ 6,339	1/12/2021
\$ 5,000	2/5/2021
\$ 22,380	2/11/2021
\$ 2,708	2/23/2021
\$ 2,502	3/12/2021
\$ 2,550	3/12/2021
\$ 7,738	3/23/2021
\$ 10,739	5/4/2021
\$ 2,032	5/14/2021
\$ 1,790	6/1/2021
\$ 3,149	7/20/2021
\$ 736	8/12/2021
\$ 1,778	12/14/2021
\$ 1,260	3/17/2023
\$ 396	8/25/2023
<u>\$ 324,294</u>	

Figure 19<sup>146</sup>

128. No other businesses associated with former Board Members or Board Member family members and associates appear to be included on the Vendor List.<sup>147</sup>

<sup>145</sup> Based on the Terracon Consultants, Inc. invoices and check remittances provided by Employee 2.

<sup>146</sup> Delta Report Exhibit 2 - Terracon Consultants, Inc. Invoices, List of Terracon Consultants, Inc. Invoices and Check Remittances.

<sup>147</sup> Delta searched the Vendor List for all business names associated with former Board Members.



129. Based on our review, other names/businesses included in the Vendor List that warrant further investigation are Neurosurgery Associates, due to the nature of the business and unknown relation to RCID, as well as Ronald Greer, whose name is close to Don Greer.

Name	Vendor ID	Vendor Name	Vendor Current		
			Status	Last Purchase	Last Check
NEUROSURGERY ASSOCIATES	NEUROSURGERY	NEUROSURGERY ASSOCIATES, INC	Active	6/9/2022	6/10/2022
RONALD GREER	GREER RONALD	RONALD GREER	Active	2/27/2023	3/3/2023

Figure 20<sup>148</sup>

- a. Neurosurgery Associates, Inc.’s May 5, 2022 invoice billed to RCID for \$3,500 was for a medical expert retainer for the Louis Brems litigated liability claim against RCID.<sup>149</sup>
- b. Ronald Greer is an employee of RCID and has no relation to Don Greer.<sup>150</sup>

130. Based on our review, it does not appear that the businesses associated with any other former Board Members, their family members, or business associates, were included in the Vendor List.

131. Delta identified the following plots of land are listed as currently owned by the following Former Board of Supervisors:

- a. 0 Epcot Center Drive, Bay Lake, Florida 32830, with a legal description of “COMM NW COR OF SEC 19-24-28 RU” is owned by Laurence C Hames, c/o

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<sup>148</sup> See the Vendor List.

<sup>149</sup> Employee 2 explained that Mr. Brems fell in a parking garage located in RCID; he was not an employee of RCID.

<sup>150</sup> Interview of Employee 2.

Walt Disney World Co. Attn: Tax Dept, Kissimmee, Florida 34747.151 The property is valued at \$507.<sup>152</sup>

- b. 0 Epcot Center Drive, Bay Lake, Florida 32830, with a legal description of “COMM AT THE NW CORNER SEC 19-2” is owned by Jane Adams Life Estate, Rem: Walt Disney Parks and Res PO Box 471010, Kissimmee, Florida 34747. The property is valued at \$603,153.<sup>153</sup>
- c. 0 Epcot Center Drive, Bay Lake, Florida 32830, with a legal description of “COMM AT THE NE COR of SEC 24-24-27” is owned by Max Brito Life Estate, Rem: Walt Disney Parks and Res Attn Tax Dept, Kissimmee, Florida 34747. The property is valued at \$522,325.<sup>154</sup>
- d. 0 Epcot Center Drive, Bay Lake, Florida 32830, with a legal description of “COMM AT THE NW COR of SEC 19-2” is owned by Leila Jammal Life Estate, Rem: Walt Disney Parks and Res PO Box 471010, Winter Park, Florida 32789. The property is valued at \$507.<sup>155</sup>
- e. 0 Lake Mabel Drive, Orlando, Florida 32836, with a legal description of “The W 1/2 of NW 1/4 of NW 1/4 Of” is owned by Donald R Greer c/o Walt Disney

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<sup>151</sup> This property is listed as previously owned by Clifford Hames, Larry Hames’s father, as of 2001. For our internet research, Larry Hames inherited his board seat from his father. “Disney’s Reedy Creek government has rare board vacancy, but don’t bother running” The Palm Beach Post, May 10, 2011.

(<https://www.palmbeachpost.com/story/news/2011/05/10/disney-s-reedy-creek-government/7442321007/>).

<sup>152</sup> “0 EPCOT CENTER DR,” owned by HAMES LAURENCE C.  
(<https://floridaparcel.com/property/58/282419000000006?adj>).

<sup>153</sup> “0 EPCOT CENTER DR owned by JANE ADAMS LIFE ESTATES.  
(<https://floridaparcel.com/property/58/282419000000010>).

<sup>154</sup> “0 EPCOT CENTER DR owned by BRITO MAX LIFE ESTATE.”  
(<https://floridaparcel.com/property/58/272424000000007>).

<sup>155</sup> “0 EPCOT CENTER DR owned by JAMMAL LEILA LIFE ESTATE.”

(<https://floridaparcel.com/property/58/282419000000005?adj>); it is noted that the ownership was changed from Wayne Schoolfield to Leila Jammal in 2022.

World Co Attn: Tax Dept, Kissimmee, Florida 34747. The property is valued at \$505,591.<sup>156</sup>

132. Delta is unaware of plans to change the ownership of the above parcels of land that are currently owned by former Board Members.<sup>157</sup>
133. Delta does not know why the land owned by Max Brito and Jane Adams had property values over \$500,000. Employee 2's understanding was that all plots owned by the former Board Members were five acres in size and valued at approximately \$500.

#### Requirements for the Current Board of Supervisors

134. Our findings in relation to the new Board Members appointed by the Governor includes the following:
  - a. The CS/HB 9-B bill replaced the former Board Members with a five-member board appointed by the Governor, subject to Senate confirmation. The bill provides that any newly appointed Board Member must replace the Board Member who had been serving on the Board for the longest period of time.<sup>158</sup>
  - b. Board Members will serve a four-year term, except the two initial appointees who will serve two-year terms for the purpose of staggering terms. Board Members cannot serve more than three consecutive terms. Board Members must be Florida residents; it is no longer a requirement to be a landowner.<sup>159</sup>
  - c. Board Members are prohibited from serving if they or a relative have been an officer, owner, director, employee, agent, contractor of, or have had a contractual

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<sup>156</sup> "0 LAKE MABEL DR owned by GREER DONALD R."  
(<https://floridaparcel.com/property/58/282406000000007>)

<sup>157</sup> Ms. Higginbotham is unaware of the process that Disney used to give former Board Members their parcels of land and she is unaware of any effort to change the ownership so that former Board Members no longer own that land.

<sup>158</sup> The Florida Senate Bill Analysis and Fiscal Impact Statement, Bill: CS/HB 9-B. Reedy Creek Improvement District, Orange and Osceola Counties, February 9, 2023, p. 7.

<sup>159</sup> The Florida Senate Bill Analysis and Fiscal Impact Statement, Bill: CS/HB 9-B. Reedy Creek Improvement District, Orange and Osceola Counties, February 9, 2023, p. 7 and Interview with Employee 2, October 17, 2023.

relationship with a business entity or a related company that owns or operates a theme park or entertainment complex.<sup>160</sup>

Findings relating to Former RCID Employees

135. All the former RCID employees Delta researched were included in the Vendor List: Employee 3, Employee 4, John H. Classe, Employee 16 and Employee 17.

a. Of the five former RCID employees listed above, only John Classe and Employee 16 received payments between October 1, 2021 and September 30, 2023. Delta reviewed the largest payments to both Mr. Classe and Employee 16 within that time period and discussed the reason for the check with Employee 2, as most business expenses were charged on a RCID-issued credit card.<sup>161</sup>

i. Mr. Classe's check payment of \$404.71, on September 2, 2022, was a reimbursement for table centerpieces for the Board of Supervisors' Holiday Party. Employee 2 confirmed this reimbursement by reviewing the receipt attached to Mr. Classe's expense reimbursement form.<sup>162</sup>

ii. Employee 16 check payment of \$519.19 on September 16, 2022 was a reimbursement for holiday gifts for the Board of Supervisors. Employee 2 confirmed this reimbursement by reviewing the receipt attached to Employee 16's expense reimbursement form.<sup>163</sup>

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<sup>160</sup> The Florida Senate Bill Analysis and Fiscal Impact Statement, Bill: CS/HB 9-B. Reedy Creek Improvement District, Orange and Osceola Counties, February 9, 2023, p. 7.

<sup>161</sup> Interview of Employee 2.

<sup>162</sup> Interview of Employee 2 and Classe 10 01 21 to 09 30 23.pdf.

<sup>163</sup> Interview of Employee 2 and Employee 16 10 01 21 to 09 30 23.pdf.

## **h. RCID Utility Operations**

### **Summary**

136. Delta was asked to assess the history, current condition and make recommendations regarding the eight RCID utilities. Delta was prevented from accessing any utility records or employees. As a result, our observations are based entirely on indirect evidence.

### **Procedures Performed**

137. Per our discussions with District Staff, Delta understands that certain services have been provided pursuant to various interlocal agreements with Orange County, Ocoola County and other cities or entities, as provided by Florida statutes. In the past, these agreements appear to have covered certain development activities, firefighting and safety, wastewater and other utilities and services.
138. Based on discussions with Employee 1 Delta determined that the RCID electric utility does not generate any electricity. Electricity for the District is purchased from third parties and delivered through the grid. Delta was also told that the electric generating plant assets are maintained in case of an emergency. Delta was not permitted to enter the electric generating plant; however, if electric generators are powered by steam turbines, this explanation is questionable. It takes a great deal of time to bring a steam turbine based electric generating system back online and this might not allow the plant to provide electricity, on a timely basis, in the event of an emergency.
139. As of the date of this report, one Interlocal Agreement between the RCID and the Cities of Lake Buena Vista and Bay Lake. Citing various Florida State Statutes and Codes authorizing the agreement, it calls for certain “professional administrative, managerial, accounting and other services” (the “**RCID Services**”), or other services

requested by the Cities, be provided by RCID.<sup>164</sup> If further details the RCID services in an Exhibit to the agreement.<sup>165</sup> It also provides that unless otherwise stated, the services are to be provided without compensation or reimbursement.<sup>166</sup> This agreement was signed on July 18, 2022 by John Classe and the mayors of the respective Cities and stated to be effective for 40 years from that date.<sup>167</sup>

140. However, based on the discussion of such agreements located in a 2004 OPPAGA report, the District has had at least twenty other interlocal agreements as various times, many of which could potentially still be in effect today. Other potential agreements may have once been in place and potentially in effect as of the date of this report.

141. Our inquiries with the District Staff are ongoing and will be updated when Delta determines their status.

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<sup>164</sup> Interlocal Agreement, para. 3.

<sup>165</sup> Interlocal Agreement, para. 3 and Exhibit "A."

<sup>166</sup> Interlocal Agreement, para. 4.

<sup>167</sup> Interlocal Agreement.

Appendix B

RCID Agreements with Orange and Osceola Counties

Government Entity	Agreement	Parties to Agreement	Term of Agreement
Orange County	Water and Wastewater Service Territorial Agreement establishing procedures for mutual provision of water and wastewater services to contraction/expansion areas	Orange County RCID	February 4, 1992 - February 4, 2032
	Orange County/Reedy Creek Improvement District Interlocal Joint Planning Agreement for Little Lake Bryan Contraction Area	Orange County RCID	May 14, 1993 - May 13, 2008
	Interlocal Joint Planning Area Agreement for development of Bonnet Creek Resort Area	Orange County RCID	August 30, 1993 - December 31, 2010
	First Amendment to the Interlocal Joint Planning Area Agreement for Bonnet Creek Resort Area	Orange County RCID	May 13, 1994 - December 31, 2010
	Interlocal Development Agreement for development of Bonnet Creek Resort Area	Orange County RCID	June 7, 1995 - December 31, 2010
	Amendment to Water and Wastewater Service Territorial Agreement moving the Little Lake Bryan development from RCID to county service area	Orange County RCID	June 9, 1995 - February 4, 2032
	Wholesale Wastewater Letter Agreement to provide service to Horizon West	Orange County RCID	January 28, 1998 - January 28, 2013, with two automatic 5-year extensions
	Wastewater Letter Agreement #2 to provide service to property located on South Apopka Vineland Road	Orange County RCID	July 13, 1999 - July 13, 2009, with two automatic 5-year extensions
	Water Conservation II Agreement for the Delivery and Use of Reclaimed Water from the McLeod Road and South Water Reclamation facilities to RCID	Orange County City of Orlando RCID	November 8, 1999 - November 8, 2019, with automatic renewal from year to year beyond initial 20-year term
	Joint Planning Area Interlocal Agreement to provide for joint planning of a 46-acre tract at the northwest edge of the RCID boundary	Orange County RCID	June 27, 2000 - June 1, 2002, however, term shall be extended through December 31, 2010, if planned development is approved by Orange County on or before June 1, 2002
	Amendment to Interlocal and Development Agreement for development of Bonnet Creek Resort Area	Orange County RCID	September 17, 2002 - December 15, 2018
Osceola County	Interlocal Mutual Aid Agreement for Fire Protection and Rescue Services, managed by City of Kissimmee Fire Department	Osceola County RCID	May 28, 1986, until cancelled by either party
	Interlocal Mutual Aid Agreement for Fire Protection and Rescue Services, managed by City of Kissimmee Fire Department	Osceola County West 192 Fire District City of Kissimmee RCID	December 4, 1989, until cancelled by either party
	Osceola Parkway Agreement to fund the construction of the 12.4 mile toll road	Osceola County RCID	July 1992 until bonds used to finance project are retired; September 2003, RCID and county entered into an amended and restated bond guarantee agreement

Government Entity	Agreement	Parties to Agreement	Term of Agreement
Osceola County	Interlocal Joint Planning Agreement for Celebration Contraction Area, providing for de-annexation of land within RCID to Osceola County and for development into Celebration	Osceola County Madera Land Co., Inc. RCID	June 15, 1992 - June 15, 2007, or expiration of the development order to be issued pursuant to development of regional impact agreement
	First Amendment to Interlocal Joint Planning Agreement for Celebration Contraction Area, providing for substitution of Celebration Company for Madera Land Co., Inc., and for implementation of the amendment to Osceola County's Comprehensive Plan required to permit development of Celebration	Osceola County Celebration Company RCID	May 3, 1993 - June 15, 2007, or expiration of the development order to be issued pursuant to development of regional impact agreement
	Concurrency Management Agreement, providing for sharing of the cost to construct the road improvements needed to support development of Celebration and the All Star Resort	Osceola County RCID	March 1, 1994, until all bonds issued to finance the road improvements have been retired or April 30, 2034, whichever occurs first
	Drainage Fee Agreement, authorizing Osceola County to discharge storm water from a holding pond, a road and easement related to County Road-545 Realignment into RCID's surface storm water control system	Osceola County RCID	October 26, 2000, until Osceola County intentionally ceases discharging storm water into the RCID storm water facility or until RCID exercises its right to terminate if the county breaches the agreement
	Drainage Fee Agreement, authorizing Osceola County to discharge storm water from the site of development of Funie Steed Road into RCID's surface storm water control system	Osceola County RCID	July 1, 2004, until Osceola County intentionally ceases discharging storm water into the RCID storm water facility or until RCID exercises its right to terminate if the county breaches the agreement

Source: Orange and Osceola county officials.

Figure 21



## VI. Restrictions and Limitations

142. This Report is prepared for Counsel based on our Phase 2 procedures, as outlined in the prior sections of this report. It was prepared to gather information about certain areas of concern relating to the operation of the District. Additional procedures would be required for this report to be a Final Report, such as conducting interviews of additional current CFTOD employees and past employees of RCID who have knowledge of the Phase 2 matters and obtaining additional documentation related to the matters. As this report is not a Final Report, Delta specifically disclaims any responsibility for losses or damages incurred through use of this Report for a purpose other than as described in this paragraph.
143. Delta assumed that the information reviewed and relied upon was reasonably complete and accurate. Should any information provided to Delta not be accurate or correct, the findings expressed in this Report could change.
144. Delta reserves the right, but will be under no obligation, to review and/or revise the contents of this Report in light of information which becomes known to Delta after the date of this Report.

Respectfully Submitted By:

Delta Consulting Group, Inc.  
1201 Peachtree Street, NE  
Suite 100  
Atlanta, GA 30361

By:



William L. Jennings  
Senior Director

November 24, 2023



# Exhibit A

## **Interviews Conducted and Documents Relied Upon**

### **Interviews Conducted**

1. Employee 1
2. Employee 2
3. Employee 3
4. Employee 4
5. Employee 5
6. Employee 6
7. Employee 7
8. Employee 8
9. Employee 9
10. Employee 10
11. Employee 11
12. Employee 12
13. Employee 13
14. Employee 14
15. Employee 15
16. Employee 16
17. Employee 17

### **Documents Relied Upon**

#### **Legislative**

Reedy Creek Improvement District Chapter 67-764 General Drainage Chapter 298 Florida Statutes, Approved by the Governor May 12, 1967. Filed in Office Secretary of State May 12, 1967

Chapter 2023-5, Committee Substitute for House Bill No. 9-B, Approved by the Governor February 27, 2023. Filed in Office Secretary of State February 27, 2023

### **The American Express charges from John Classe and other Employees**

Amex statements with supporting receipts/invoices for the period from September 5, 2021 through May 5, 2022 (GFEFT20179-GFEFT24404)

Amex statements for the period from May 6, 2022 through August 4, 2023

Selected invoices supporting Amex charges from May 6, 2022 through August 4, 2023

Reedy Creek Improvement District Travel and Expense Guidelines, effective October 1, 2021

Reedy Creek Improvement District Travel and Expense Procedures

Ethics/Conflict of Interest Policy and Gift Disclosure Form, effective May 26, 2019.

Purchasing and AP Process Narrative, dated September 30, 2022

CFOTD's Template for Card Issuance Signatory

Reedy Creek Improvement District Fiscal Year 2023 Annual Budget for Administration

Email from John Classe to all staff dated August 19, 2021 entitled "*COVID-19 Vaccinations – Incentive Program.*"

John Classe's Trip Authorization Form for Business Trip to D.C.

John Classe - \$1,000 airfare invoice and reimbursement

### **Disney Discounts Given to Employees and Reimbursed by the RCID**

Benefits, Annual Admission Pass to Attractions Policy Narrative

Retirement Benefits Policy Narrative

Disney invoices to RCID:

- a) 2019 Q3.
- b) 2020 Q1, Q2.
- c) 2021 Q1, Q4.
- d) 2022 Q1; and
- e) 2023 Q1, Q2.

Documents entitled "Reedy Creek MSA" summarizing charges associated with the Disney Discount Program for fiscal years 2021, 2022 and 2023 prepared by Disney.

RCID Annual Financial Reports for fiscal years 2018 to 2022

RCID Operating Budgets for fiscal years 2019 to 2024

CFTOD Press Release titled "*Referral Made to Inspector General Regarding Scheme to Funnel Millions of Taxpayer Dollars to Disney as Season Passes.*"

"Free Disney World passes are the latest front in the war between Disney and DeSantis appointees." *AP News*, August 22, 2023

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“RCID Employees Express Sadness at the Loss of Disney Annual Pass Benefits.” *wdwinfo.com*, August 23, 2023

**RCID Contract Sourcing, Procurement, Administration and Payment Processes**

Organizational Chart dated December 16, 2022

Procurement Department Processes Narrative

Cash Disbursements Process Narrative

Recording Capital Assets and Depreciation Narrative

Budget Process Narrative

All Contracts entered by RCID from October 1, 2021 through September 18, 2023

List of vendors paid between January 2019 through April 2023 (the “Vendor List”)

Detailed Trial Balance, RCID, Outside Services: October 1, 2021 through September 30, 2022 and October 1, 2022 through September 30, 2023

Detailed Trial Balance, RCID, Professional Services: October 1, 2021 through September 30, 2022 and October 1, 2022 through September 30, 2023

Journal Entries October 1, 2020 through September 30, 2021, October 1, 2021 through September 30, 2022, and Journal Entries October 1, 2022 through August 22, 2023

City of Bay Lake Check Register October 1, 2020 through September 30, 2023

City of Lake Buena Vista Check Register October 1, 2020 through September 30, 2023

**RCID Payments for On and Off Duty Policing**

Interlocal Agreement for Administrative, Managerial, Accounting and Other Services by and among Reedy Creek Improvement District and the City of Lake Buena Vista and The City of Bay Lake dated July 18, 2022

General Ledger for payments to the Orange County Sheriff’s Office, the Osceola County Sheriff’s Office, and the Lake County Sheriff’s Office in 2022 and 2023

RCID’s check register made to the Cities between October 1, 2020 and September 30, 2023

Episode of “*Behind the Star*,” the official podcast of the Orange County Sheriff’s Office focusing on Section 6

**RCID Utility/Road Project and Related Golf Course Concessions, in Lieu of Condemnation**

The Roadway Expansion Land Dedication and Reimbursement Agreement.

The WDN3 Reimbursement Transmittal 1 and related email

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Comprehensive Plan 2032, Effective 7/15/22, Reedy Creek Improvement District, Supporting Data and Analysis, Transportation Element, p. 3B-19.

“Permits Indicate Sections of World Drive to be Widened, 4 New Bridges to be Constructed, and Easier Access to Grand Floridian Coming to Alleviate Magic Kingdom Area Traffic.” *WDW News Daily*, November 29, 2019.

“New Road Connecting Floridian Way and Reams Road Near Magic Kingdom Now Open at Walt Disney World.” *WDW News Daily*, July 16, 2019.

### **RCID Financial Issues**

RCID Annual Reports for the years ended September 30, 2018 to 2022

RCID budgets for the years ending September 30, 2018 to 2023

Process Narratives related to financial statements, including Financial Statement Close Process, Budgetary Appropriations, Calculation of Accrued Liabilities Commitments and Contingencies.

Analysis of cumulative impact of budget / actual variances from 2018 to 2022 related to Roadways, Bridges, and Water Control Structures

CFTOD Report dated September 15, 2023 titled “*Utility System Financial Planning and Rate Setting Review*” by Raftelis

Detailed schedules for construction in progress for 2020, 2021 and 2022 for government activities and business-type activities

Governmental Accounting Standards Statement No. 34 and No. 56.

### **Former RCID Board of Supervisors**

Board of Supervisor Meeting Minutes from 2021 through 2023

Truth Finder reports on all former Board Members identified, as well as the close family members and known business associates of Former Members

Check registers of payments made to former Board Members between October 1, 2021 and September 30, 2023

Invoices for services provided by Terracon Consultants, Inc., the employer of former Board Member Leila S. Jammal

“Disney’s Reedy Creek government has rare board vacancy, but don’t bother running” *The Palm Beach Post*, May 10, 2011

“Florida prepares U-turn on Disney’s ‘Don’t Say Gay’ punishment.” *Financial Times*, December 2, 2022

The Florida Senate Bill Analysis and Fiscal Impact Statement, Bill: CS/HB 9-B. *Reedy Creek Improvement District, Orange and Osceola Counties*, February 9, 2023

Clarence Schoolfield's Obituary, Date of Death June 28, 2021

These are the 5 people Gov. DeSantis appointed to former Reedy Creek district's board, Anthony Talcott, Digital Journalist, Click Orlando.com, February 27, 2023.

Special Warranty Deeds for land owned by Larry Hames, Don Greer, Max Brito, Jane Adams, and Leila Jammal

[www.floridaparcels.com](http://www.floridaparcels.com) website.

Orange County, Florida Special Warranty and Life Estate Deeds #4906959, #2001-0069259, #2001-0069260, #20170281759, #20160090446, #996268, #4889328, #20220000060, #20220073431

### **RCID Utility Operations**

2004 OPPAGA report



# Exhibit 1



**Central Florida Tourism Oversight District  
Selected Former Employees' Amex Credit Card Spending Summary**

	<u>Fiscal 2021</u> 3 months (Sep. to Dec.)	<u>Fiscal 2022</u> 12 months (Jan. to Dec.)	<u>Fiscal 2023</u> 8 months (Jan. to Aug.)	<u>Total</u>	<u>%</u>
<b><u>John Classe</u></b>					
Food and Beverage	\$892.34	\$5,522.11	\$3,808.60	\$10,223.05	4%
Memberships	\$8,015.00	\$8,465.00	\$715.00	\$17,195.00	7%
Conference	\$605.00	\$0.00	\$575.00	\$1,180.00	0%
Events and BOS meetings	\$0.00	\$10,936.40	\$69,087.19	\$80,023.59	33%
Employee Relations	\$22,790.00	\$78,380.19	-\$821.42	\$100,348.77	41%
Sponsorship and Donations	\$0.00	\$1,054.24	\$1,395.00	\$2,449.24	1%
Subscription	\$0.00	\$680.80	\$600.45	\$1,281.25	1%
Hotel and travel	\$0.00	\$3,360.19	\$705.34	\$4,065.53	2%
Entertainment and Golf	\$9,243.90	\$13,769.50	\$303.86	\$23,317.26	10%
Vehicle expenses	\$0.00	\$170.25	\$420.51	\$590.76	0%
Supplies	\$470.75	\$1,462.20	\$0.00	\$1,932.95	1%
<b>Total</b>	<b>\$42,016.99</b>	<b>\$123,800.88</b>	<b>\$76,789.53</b>	<b>\$242,607.40</b>	<b>100%</b>
<b><u>Employee 2</u></b>					
Food and Beverage	\$0.00	\$267.95	\$453.85	\$721.80	3%
Memberships	\$210.00	\$2,255.00	\$2,660.00	\$5,125.00	22%
Staff Training / Conference	\$500.00	\$1,595.79	\$0.00	\$2,095.79	9%
Employee Relations	\$0.00	\$0.00	\$485.90	\$485.90	2%
Subscription	\$0.00	\$6,434.90	\$59.90	\$6,494.80	28%
Hotel and travel	\$1,180.87	\$161.42	\$38.34	\$1,380.63	6%
Vehicle expenses	\$0.00	\$69.33	\$0.00	\$69.33	0%
Office expense and supplies	\$510.00	\$5,395.63	\$248.01	\$6,153.64	27%
Repairs	\$0.00	\$408.60	\$0.00	\$408.60	2%
<b>Total</b>	<b>\$2,400.87</b>	<b>\$16,588.62</b>	<b>\$3,946.00</b>	<b>\$22,935.49</b>	<b>100%</b>
<b><u>Employee 3 (No transactions beyond Nov. 5, 2022)</u></b>					
Food and Beverage	\$61.16	\$597.18	\$0.00	\$658.34	27%
Memberships	\$200.00	\$438.00	\$0.00	\$638.00	26%
Subscription	\$0.00	\$430.00	\$0.00	\$430.00	18%
Repairs	\$0.00	\$710.90	\$0.00	\$710.90	29%
<b>Total</b>	<b>\$261.16</b>	<b>\$2,176.08</b>	<b>\$0.00</b>	<b>\$2,437.24</b>	<b>100%</b>
<b><u>Employee 4 (No transactions beyond Feb 5, 2023)</u></b>					
Food and Beverage	\$591.06	\$1,255.26	\$203.52	\$2,049.84	16%
Memberships	\$0.00	\$1,785.00	\$71.20	\$1,856.20	15%
Staff Training / Conference	\$0.00	\$715.20	\$0.00	\$715.20	6%
Employee Relations	\$800.00	\$1,330.95	\$0.00	\$2,130.95	17%
Subscription	\$0.00	\$886.00	\$0.00	\$886.00	7%
Hotel	\$0.00	\$714.74	\$0.00	\$714.74	6%
Supplies	\$168.99	\$1,224.96	\$170.07	\$1,564.02	12%
Amazon Gift cards - COVID 19 vaccination incentive program	\$2,700.00	\$100.00	\$0.00	\$2,800.00	22%
<b>Total</b>	<b>\$4,260.05</b>	<b>\$8,012.11</b>	<b>\$444.79</b>	<b>\$12,716.95</b>	<b>100%</b>

CFOTD  
Reedy Creek Improvement District  
John Classe  
Amex ending 72507

Time Period	Amount			Date	Description	Food/Bev	Memberships	Conference	Events / BOS Meetings	Employee Relations	Sponsorship / Donations	Subscription	Hotel	Travel	Entertainment	Golf	Vehicle Exp/ Parking	Supplies	Total
	Debits	Credits	Net																
Sep. 5 - Oct. 4, 2021	18,485.81	-	67.38	18,418.43	9/5/2021	Cheesecake Factory - John & Eryle	96.03												
Total paid \$54,403.91 on Oct. 26, 2021					9/6/2021	Golfswitch										6.00			
					9/8/2021	Amazon Merchandise - 12 books													321.00
					9/8/2021	Donut King - Fleet Maintenance	21.98												
					9/9/2021	BurgerFI - Sr Leadership Team	170.62												
					9/11/2021	Amazon Credits													- 23.01
					9/11/2021	Shingle Crk Golf (4)										251.34			
					9/11/2021	Amazon Mktplace													23.01
					9/14/2021	Longhorn Steak - John & Ann Blakeslee	22.00												
					9/14/2021	Orlando Economic Partnership - Partnership Investor Renewal		7,500.00											
					9/15/2021	WDW Olivis's Cafe - Pollution Control Board member	48.07												
					9/16/2021	Amazon Credits													- 23.01
					9/16/2021	Amazon Mktplace													23.01
					9/17/2021	BLS Florida Env Network 2022 Conference			550.00										
					9/19/2021	Florida Engineering Membership		210.00											
					9/22/2021	WDW Olivis's Cafe	90.08												
					9/29/2021	Amazon Mktplace - Coin display case													50.24
					10/2/2021	MT*Orlando Sentinel - Books													99.51
					10/2/2021	TM - Orlando SC Season Tickets for RCID									8,981.56				
					10/3/2021	Amazon Credits													- 21.27
					10/3/2021	Amazon Mktplace													21.27
							448.78	7,710.00	550.00	-	-	-	-	-	8,981.56	257.34	-	470.75	18,418.43
Oct. 6 - Nov. 4, 2021	7,421.45	-	51.84	7,369.61	10/6/2021	First Watch Restaurants - Breakfast John & Eric Furari	30.94												
Total paid \$54,120.79 on Nov. 23, 2021					10/11/2021	Miller S Ale House - Lunch for John & Jason (ACEA)	47.97												
					10/13/2021	Miller S Ale House - Lunch for John & Kimberly	28.72												
					10/13/2021	IHOP - Breakfast for John & Craig	28.82												
					10/14/2021	Four Seasons Orlando Dec 15-20 RCID Board Holiday Party				6,750.00									
					10/19/2021	Amazon Credits													- 35.80
					10/19/2021	Amazon.com													35.80
					10/20/2021	First Watch Restaurants - Breakfast John & Joel	32.34												
					10/21/2021	Miller S Ale House - Lunch for John & Jason	53.88												
					10/21/2021	Urban Land Institute - Full US Public		305.00											
					10/22/2021	TM - Service Charge for SC Seasons									5.00				
					10/28/2021	BJ's Restaurants - Refreshments Corson Eng	20.51												
					10/31/2021	Amazon Credits													- 16.04
					11/1/2021	Amazon Mktplace													16.04
					11/3/2021	Polite Pig Restaurant -Lunch for John/Wanda/Tina	66.43												
							309.61	305.00	-	-	6,750.00	-	-	-	5.00	-	-	-	7,369.61
Nov. 5 - Dec. 4, 2021	16,276.03	-	47.08	16,228.95	11/10/2021	Denny's - Breakfast for John & Craig	32.41												
Total paid \$71,000.09 on Dec. 27, 2021					11/20/2021	Portillo's - Lunch	39.11												
					11/25/2021	Four Seasons Orlando - Dec 15-20 RCID Board Holiday Party				16,040.00									
					11/27/2021	Amazon Credits													- 47.08
					11/27/2021	Amazon.com													47.08
					11/30/2021	Chick-Fil-A - Breakfast meeting Sustainability Planning Committee	38.73												
					11/30/2021	The Wine Room - Refreshments for John Leila	23.70												
					12/1/2021	Orlando Business Journal 2022 Economic Outlook Event													
							133.95	-	55.00	-	16,040.00	-	-	-	-	-	-	-	16,228.95
<b>2021</b>	<b>42,183.29</b>	<b>-</b>	<b>166.30</b>	<b>42,016.99</b>			<b>892.34</b>	<b>8,015.00</b>	<b>605.00</b>	<b>-</b>	<b>22,790.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,986.56</b>	<b>257.34</b>	<b>-</b>	<b>470.75</b>	<b>42,016.99</b>
Dec. 5, 2021 - Jan. 4, 2022	1,116.00	-	10.68	1,105.32	12/7/2021	Einstein Food / Bev - Refreshments sustainability meeting	17.35												
Total paid \$39,104.67 on January 27, 2022					12/9/2021	Portillo's - Lunch with Chief Le Pere	18.16												
					12/14/2021	Delta Airlines - Orlando to Atlanta to Dulles Arpt DC (TA Form)								596.40					
					12/15/2021	Denny's - Breakfast with Craig Sanda	29.33												
					12/16/2021	Portillo's - Lunch with Chief Le Pere / Tanya	36.65												
					12/18/2021	Amazon Credits													- 10.68
					12/18/2021	Four Seasons - Orlando - Dec. 15-20 - RCID Holiday Party				325.14									
					12/18/2021	Amazon Mktplace													10.68
					12/23/2021	Longhorn Steak - dinner RCES	82.29												
							183.78	-	-	-	325.14	-	-	-	596.40	-	-	-	1,105.32
Jan. 5 - Feb. 4, 2022	1,963.51	-		1,963.51	1/4/2022	Amex - Annual membership fee		550.00											
Total paid \$29,651.38 on Feb. 25, 2022					1/12/2022	Denny's - Breakfast for John & Craig	34.68												
					1/14/2022	Donut King - Breakfast for Admin Bldg	25.98												

CFOTD  
 Reedy Creek Improvement District  
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Time Period	Amount			Date	Description	Food/Bev	Memberships	Conference	Events / BOS Meetings	Employee Relations	Sponsorship / Donations	Subscription	Hotel	Travel	Entertainment	Golf	Vehicle Exp/ Parking	Supplies	Total
	Debits	Credits	Net																
				1/15/2022	Cheesecake Factory - Lunch for John, Wanda and Tina	98.15													
				1/21/2022	Krispy Kreme	17.78													
				1/25/2022	WDW Tickets - For Geneva School Auction						954.24								
				1/27/2022	BJS Restaurant - Dinner for John & Ann Blakeslee	64.47													
				1/29/2022	Portillo's Restaurant - Lunch	22.95													
				1/30/2022	The Business Journal subscription							160.00							
				2/2/2022	Miller S Ale House - Lunch w. Jason	35.26													
						299.27	550.00	-	-	-	954.24	160.00	-	-	-	-	-	-	1,963.51
Feb. 5 - Mar. 6, 2022	697.25	-	697.25	2/10/2022	CKE*TIN & Taco - Feb SLT Lunch	117.51													
Total paid \$46,790.13 on March 29, 2022				2/16/2022	WDW Olivia's Café - Tanya, Chief, John, Capt Vande Water	84.09													
				2/19/2022	Chick-fil-A	5.09													
				2/19/2022	Stellar News													3.99	
				2/21/2022	Boardwalk Burgers	15.63													
				2/22/2022	BJ's Restaurant - Lunch with Yassi & Jin	55.48													
				2/23/2022	Highwoods - Parking												8.00		
				2/24/2022	Florida Engineering - Annual golf tournament											320.00			
				3/1/2022	Miller S Ale House - Dinner with Ryan & Conrad	47.99													
				3/1/2022	Krispy Kreme	39.47													
						365.26	-	-	-	-	-	-	-	-	-	320.00	8.00	3.99	693.26
Trip Authorization Form - Feb 18-22 to Washington DC (Page 123) - ACEC Engineering Excellence Awards 2022 Judging Event \$605 airfare + Meals \$178 = \$783 to be reimbursed by ACEC.																			
Mar. 7 - Apr. 5, 2022	1,645.93	-	1,645.93	3/8/2022	Miller S Ale House - Lunch Jason Herrick	40.11													
Total paid \$32,091.44 on April 26, 2022				3/9/2022	Denny's - Breakfast Craig	37.64													
				3/12/2022	Four Seasons Plancha - Lunch Director of Communications	122.69													
				3/16/2022	WDW Olivia's Café - Lunch Tracy	48.80													
				3/17/2022	Fenway Hotel - Golf Charity event - John								536.67						
				3/17/2022	Fenway Hotel - Golf Charity event - Danny								518.67						
				3/22/2022	WDW Grand Flo Café - Lunch Jason	41.35													
				4/4/2022	Leaderboard of Miami - Charity Golf Tournament											100.00			
				4/5/2022	FES-CFL - FES Golf Tournament											200.00			
						290.59	-	-	-	-	-	-	1,055.34	-	-	300.00	-	-	1,645.93
Apr. 6 - May 5, 2022	722.25	-	722.25	4/12/2022	Hokkaido Chinese Jap Buffet - Lunch with Jason	37.06													
Total paid \$55,259.64 on June 1, 2022		47.96	674.29	4/13/2022	Denny's - Breakfast with Craig	18.47													
				4/14/2022	Hawkers Asian Restaurant - SLT	302.36													
				4/17/2022	Amazon Credits													-	35.13
				4/18/2022	Amazon Credits													-	12.83
				4/18/2022	Amazon Mkplace														35.13
				4/18/2022	Amazon Mkplace														12.83
				4/19/2022	WDW Olivia's Café - Lunch with new hire Ryan Conrad	25.02													
				4/23/2022	WDW Sanaa - D. Tour Lunch	291.38													
						674.29	-	-	-	-	-	-	-	-	-	-	-	-	674.29
May 6 - Jun 4, 2022	919.06	-	919.06	5/10/2022	BJC Restaurants	60.16													
Total paid \$39,575.56 on June 30, 2022 (expense worksheet for receipt backup not provided)		16.04	903.02	5/11/2022	Denny's	45.80													
				5/13/2022	Rotary Club LBV Foundation						100.00								
				5/13/2022	Leaderboard of Miami		80.00												
				5/14/2022	Amazon Credits													-	16.04
				5/14/2022	Amazon.com													-	16.04
				5/18/2022	WDW Olivia's Café	53.06													
				5/24/2022	Orlando Sentinel Subscription							260.00							
				6/1/2022	WSJ/Barrons Subscription							4.00							
				6/4/2022	TM-Orlando City Soc										300.00				
						159.02	80.00	-	-	-	100.00	264.00	-	-	300.00	-	-	-	903.02
Jun 5 - Jul. 4, 2022	768.40	-	768.40	6/7/2022	Bahama Breeze	44.05													
Total paid \$55,489.06 on July 28, 2022 (expense worksheet for receipt backup not provided)				6/9/2022	Bella Tuscany Italia	388.83													
				6/11/2022	WDW Reserve FB					88.02									
				6/18/2022	Amazon Credits													-	64.20
				6/18/2022	Amazon Mkplace													-	64.20
				6/23/2022	City of Orlando - parking												4.00		
				6/25/2022	Ale and Compass	98.95													
				6/30/2022	Splitsville - Disney	76.35													
				7/2/2022	WJS/Barrons Subscrip							4.00							
						608.18	-	-	-	88.02	-	4.00	-	-	-	-	4.00	-	704.20

**CFOTD**  
**Reedy Creek Improvement District**  
**John Classe**  
**Amex ending 72507**

Time Period	Amount			Date	Description	Food/Bev	Memberships	Conference	Events / BOS Meetings	Employee Relations	Sponsorship / Donations	Subscription	Hotel	Travel	Entertainment	Golf	Vehicle Exp/ Parking	Supplies	Total
	Debits	Credits	Net																
Jul. 5 - Aug. 4, 2022	37,251.05	-	37,251.05	7/6/2022	Amazon.com														265.20
Total paid \$95,171.66 paid on Aug. 31, 2022 (expense worksheet for receipt backup not provided)				7/8/2022	TM- Orlando City Soc										447.50				132.60
				7/9/2022	Amazon.com														
				7/13/2022	Denny's	26.94													
				7/14/2022	The Hangry Bison	247.31													
				7/14/2022	Urban Land Institute		10.00												
				7/23/2022	MRKFL PMS (Marriott) - Jul 19-22 Florida Environmental Network Conference hotel expenses								708.24						
				7/26/2022	Orlando Sentinel Subscription							15.96							
				7/29/2022	WDW Disney Res - Jerry Woolridge Celebration of Life deposit					30,000.00									
				7/29/2022	TM- Orlando City Soc										380.00				
				8/2/2022	WJS/Barrons Subscription							4.00							
				8/4/2022	Sheraton Dolphin - Dec 13-15 - BOS Holiday Party Advance deposit					4,500.00									
				8/4/2022	Amazon.com														513.30
						274.25	10.00	-	-	34,500.00	-	19.96	708.24	-	827.50	-	-	911.10	36,339.95
Aug. 5 - Sep. 4, 2022	30,638.02	-	30,304.49	8/7/2022	Amazon Credits														-
Total paid \$66,538.14 on Sep. 27, 2022 (expense worksheet for receipt backup not provided)		333.53		8/7/2022	Amazon Mktplace														50.34
				8/9/2022	TM- Orlando City Soc - 4 sets of 2023 Season Tickets										11,170.00				50.34
				8/10/2022	Denny's	50.21													
				8/11/2022	Seasons - Food /Bev	410.93													
				8/12/2022	WDW Disney Res - Kates Retirement party					6,760.00									
				8/16/2022	Orlando Sentinel Subscription							260.00							
				8/17/2022	Morimoto Asia Restaurant	70.18													
				8/19/2022	Hokkaido Chinese	148.35													
				8/20/2022	WDW Disney Res - Kates Retirement party					3,668.70									
				8/20/2022	WDW Disney Res - Kates Retirement party					7,380.00									
				8/21/2022	Amazon Credits														-
				8/21/2022	Amazon Mktplace														10.68
				8/22/2022	Urban Land Institute							305.00							10.68
				8/22/2022	Orlando Sentinel Subscription							15.96							
				8/23/2022	BJ's Restaurant	50.55													
				8/24/2022	Amazon Credits														-
				8/24/2022	Polite Pig	69.84													12.51
				8/24/2023	Amazon.com														12.51
				8/25/2023	Church Street - parking												15.00		
				8/26/2023	Raglan Road Irish	62.71													
				8/30/2023	WDWD-Luxe Burger	34.90													
				8/30/2023	Miller S Ale House	294.71													
				9/2/2022	WSJ/Barrons Subscription							4.00							
				9/2/2022	Amazon Mktplace														53.45
						1,192.38	-	-	-	17,808.70	-	64.96	-	-	11,170.00	-	15.00	53.45	30,251.04
Sep. 5 - Oct. 4, 2022	2,510.32	-	2,510.32	9/4/2022	Florida Engineering		210.00												
Total paid \$87,784.46 on Nov. 1, 2022 (expense worksheet for receipt backup not provided)				9/7/2022	Florida Engineering		35.00												
				9/12/2022	American Airlines - Orlando-Charlotte-Dulles									1,000.21					
				9/15/2022	Chuy's	158.76													
				9/17/2022	LPC Citrus Centre - Parking														12.00
				9/19/2022	Orlando Sentinel Subscription							15.96							
				9/20/2022	WDW Disney Res - Kate's Retirement party					702.00									
				9/23/2022	PP* Hospitality Membership Club		80.00												
				9/29/2022	Wyndham Lakeview Din	261.39													
				9/30/2022	Wyndham Lakeview Din	31.00													
				10/2/2022	WSJ/Barrons Subscription							4.00							
						451.15	325.00	-	-	702.00	-	19.96	-	1,000.21	-	-	12.00	-	2,510.32
Oct. 5 - Nov. 4, 2022	10,070.65	-	9,368.65	10/5/2022	Orlando Economic Par		7,500.00												
Total paid \$77,367.21 on Dec. 2, 2022 (expense worksheet for receipt backup not provided)		702.00		10/5/2022	Amazon.com														79.04
				10/8/2022	Beth's Burger	66.32													
				10/12/2022	Denny's	37.64													
				10/17/2022	Amazon Mktplace														192.55
				10/17/2022	Orlando Sentinel Subscription							15.96							
				10/17/2022	Amzn Mktpl														212.93
				10/18/2022	Nine Dragons Restaurant	71.21													
				10/19/2022	Fords Garage														131.25
				10/22/2022	WDW Olivia's Cafe	79.13													
				10/25/2022	Raglan Road Irish	56.74													
				10/28/2022	Polite Pig	125.85													

**CFOTD**  
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Time Period	Amount			Date	Description	Food/Bev	Memberships	Conference	Events / BOS Meetings	Employee Relations	Sponsorship / Donations	Subscription	Hotel	Travel	Entertainment	Golf	Vehicle Exp/ Parking	Supplies	Total
	Debits	Credits	Net																
				11/1/2022	Miller S Ale House	51.10													
				11/2/2022	Credit Pending Investigation					702.00		4.00							
				11/2/2022	WSJ/Barrons Subscription					702.00									
				11/3/2022	Rebilling of Credit														
				11/3/2022	SP Eagle Creek Golf - The Shootout Tournament - Employee Outing											585.75			
				11/4/2022	WDW Olivia's Cafe	51.18													
				11/4/2022	BNP Media Sub							108.00							
						<b>539.17</b>	<b>7,500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>585.75</b>	<b>131.25</b>	<b>484.52</b>	<b>8,884.13</b>
Nov. 5 - Dec. 4, 2022	36,672.85	-	36,672.85	11/9/2022	Five Guys	33.21													
Total paid \$116,971.14 on Dec. 23, 2022 (expense worksheet for receipt backup not provided)				11/10/2022	Columbia Celebration Restaurant	274.19													
				11/11/2022	Amazon Mkplace														9.14
				11/14/2022	Orlando Sentinel Subscription							15.96							
				11/15/2022	Just Marry Planning - Reedy Creek Holiday Party (Tree for BOS event)					750.00									
				11/22/2022	Wyndham LK Nov 3-6 - Townhall event				10,936.40										
				11/24/2022	Portillo's	40.58													
				11/30/2022	Four Seasons Golf											266.25			
				11/30/2022	Four Seasons Plancha	50.54													
				11/30/2022	Sheraton Dolphin Dec 13-15 - BOS Holiday Party					24,206.33									
				12/1/2022	Stasio's Italian	86.25													
				12/2/2022	WSJ/Barrons Subscription							4.00							
						<b>484.77</b>	<b>-</b>	<b>-</b>	<b>10,936.40</b>	<b>24,956.33</b>	<b>-</b>	<b>19.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266.25</b>	<b>-</b>	<b>9.14</b>	<b>36,663.71</b>
<b>2022</b>	<b>124,975.29</b>	<b>-</b>	<b>1,174.41</b>			<b>5,522.11</b>	<b>8,465.00</b>	<b>-</b>	<b>10,936.40</b>	<b>78,380.19</b>	<b>1,054.24</b>	<b>680.80</b>	<b>1,763.58</b>	<b>1,596.61</b>	<b>12,297.50</b>	<b>1,472.00</b>	<b>170.25</b>	<b>1,462.20</b>	<b>123,800.88</b>
Dec. 5, 2022 - Jan. 4, 2023	8,847.23	1,500.22	7,347.01	12/6/2022	Cheesecake Factory	110.95													
Total paid \$51,340.98 - no payment voucher provided (expense worksheet for receipt backup not provided)				12/7/2022	Hokkaido Chinese	38.17													
				12/9/2022	Nona Blue Restaurant	65.32													
				12/11/2022	ZTL*Fairways for War						100.00								
				12/12/2022	Orlando Sentinel Subscription							19.96							
				12/14/2022	Wyndham LK - Dec. 9-11 - City Residents Holiday Event				3,820.44										
				12/14/2022	Portillo's	29.15													
				12/14/2022	Denny's	27.34													
				12/15/2022	Encore Group USA - Event AV				3,706.40										
				12/16/2022	Allianz Event Ins				47.52										
				12/17/2022	TM US Womens Nat					678.80									
				12/21/2022	Topgolf Orlando											199.18			
				12/27/2022	Sheraton Dolphin Dec 13-15 - BOS Holiday Party					1,500.22									
				1/2/2023	WSJ/Barrons Subscription							4.00							
						<b>270.93</b>	<b>-</b>	<b>-</b>	<b>7,574.36</b>	<b>821.42</b>	<b>100.00</b>	<b>23.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199.18</b>	<b>-</b>	<b>-</b>	<b>7,347.01</b>
Jan. 5 - Feb. 4, 2023	2,557.94	-	2,557.94	1/4/2023	Annual membership renewal fee		550.00												
Total paid \$62,110.47 on March 2, 2023 (expense worksheet for receipt backup not provided)				1/9/2023	Orlando Sentinel Subscription							19.96							
				1/10/2023	WOB OT Orlando	51.44													
				1/12/2023	Rotary Club - Charity Golf Birdie Sponsorship						1,000.00								
				1/13/2023	Fords Garage														111.14
				1/19/2023	Playa Pizza	351.59													
				1/21/2023	The Boathouse	157.68													
				1/24/2023	Nine Dragons Restaurant	57.28													
				1/24/2023	Paypal AsheCentral		15.00												
				1/30/2023	Business Journal							170.00							
				1/31/2023	Carrabbas Restaurant	69.85													
				2/2/2023	WSJ/Barrons Subscription							4.00							
						<b>687.84</b>	<b>565.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>193.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111.14</b>	<b>-</b>	<b>2,557.94</b>
Feb. 5 - Mar. 6, 2023	707.89	-	707.89	2/6/2023	Orlando Sentinel Subscription							19.96							
Total paid \$46,751.19 paid on March 31, 2023 (expense worksheet for receipt backup not provided)				2/8/2023	Denny's	20.77													
				2/10/2023	Columbia Celebration Restaurant	95.23													
				2/18/2023	JW Marriott Bonnet C Orlando- Feb 17 2023														17.04
				2/24/2023	Hawkers Asian Restaurant	132.84													
				2/25/2023	AMC - Admission														
				2/27/2023	PDH Library							22.00			104.68				
				2/28/2023	Dept. of Bus and Prof. Gov't Services							98.75							
				3/2/2023	WSJ/Barrons Subscription							4.00							
				3/3/2023	Another Broken Egg Restaurant	49.58													
				3/4/2023	Nine Dragons Restaurant	123.08													

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Time Period	Amount			Date	Description	Food/Bev	Memberships	Conference	Events / BOS Meetings	Employee Relations	Sponsorship / Donations	Subscription	Hotel	Travel	Entertainment	Golf	Vehicle Exp/ Parking	Supplies	Total
	Debits	Credits	Net																
				3/6/2023	Orlando Sentinel Subscription	421.50	-	-	-	-	-	19.96	-	-	-	-	17.04	-	707.89
Mar. 7 - Apr. 5, 2023	15,129.82	-	15,129.82	3/7/2023	Valet parking Y&B Club														33.00
Total paid \$55,028.20 on May 2, 2023				3/8/2023	B Resort & Spa Hotel - Mar. 6-7 - Reedy Creek Board meeting deposit				3,720.00										
(expense worksheet for receipt backup not provided)				3/11/2023	B Resort & Spa Hotel - Mar. 7-10 - Reedy Creek Board meeting AV rental				5,006.04										
				3/11/2023	Ztrip - other transportation														31.88
				3/13/2023	Five Guys	16.79													
				3/14/2023	PY *PDQ Flamingo CRO	6.59													
				3/14/2023	ABM Orlando Int'l														57.00
				3/15/2023	The Ale and Compass	95.23													
				3/15/2023	Valet parking Y&B Club														33.00
				3/16/2023	North Italia	316.52													
				3/21/2023	The Ale and Compass	108.83													
				3/23/2023	The Ale and Compass	55.07													
				3/25/2023	Portillo's	39.42													
				3/28/2023	Nine Dragons Restaurant	116.88													
				3/29/2023	Miller S Ale House	443.58													
				3/29/2023	Shades Food Bev	50.50													
				3/31/2023	Wyndham LK Buena Mar. 29-30 - BOS meeting AV and room rental				4,638.07										
				3/31/2023	Carrabbas Restaurant	70.81													
				4/3/2023	WSJ/Barrons Subscription							4.00							
				4/3/2023	FL Charity Golf Event						75.00								
				4/3/2023	Orlando Sentinel Subscription							19.96							
				4/4/2023	FES-CFL Business Services		150.00												
				4/5/2023	Denny's	41.65													
						1,361.87	150.00	-	13,364.11	-	75.00	23.96	-	-	-	-	154.88	-	15,129.82
Apr. 6 - May 5, 2023	39,754.13	-	39,754.13	4/8/2023	B Resort and Spa - Apr. 6-7 - BOS meeting				3,720.00										
Total paid \$106,229.72 on June 2, 2023				4/19/2023	B Resort and Spa - Apr. 17-18 - BOS meeting				1,860.00										
(expense worksheet for receipt backup not provided)				4/21/2023	Cheesecake Factory	161.30													
				4/25/2023	Panda Express Restaurant	59.27													
				4/26/2023	B Resort and Spa - Apr. 18-21- Encore - BOS meeting AV rental, operations and set up				7,264.72										
				4/27/2023	Fords Garage														104.45
				4/30/2023	WSJ/Barrons Subscription							4.00							
				5/1/2023	Orlando Sentinel Subscription							19.96							
				5/2/2023	Wyndham Lk Buena May 1-2 - Board meeting room and equipment rental for Apr. 26				9,699.08										
				5/3/2023	Wyndham Lk Buena May 1-2 - BOS meeting room and equipment rental for May 1 Special meeting				10,439.72										
				5/3/2023	B Resort and Spa - May 2 - May 24 BOS meeting - Refunded?				6,200.00										
				5/3/2023	Denny's	41.39													
				5/3/2023	Columbia Celebration Restaurant	180.24													
						442.20	-	-	39,183.52	-	-	23.96	-	-	-	-	104.45	-	39,754.13
May 6 - Jun 4, 2023	15,254.19	-	15,254.19	5/6/2023	B Resort and Spa - May 5 - June BOS meeting - refunded				4,650.00										
Total paid \$62,166.83 on June 29, 2023				5/9/2023	Nine Dragons Restaurant	111.72													
(expense worksheet for receipt backup not provided)				5/11/2023	Bahamas Breeze	79.18													
				5/12/2023	Wyndham Lk Buena - May 11-12 - May 10 BOS meeting				8,965.20										
				5/12/2023	WDW Grand Flo Café	71.24													
				5/12/2023	IN * Leadership Florida Annual Meeting			575.00											
				5/12/2023	Valet Park Grand Flo														33.00
				5/19/2023	Rotary Club of Lake						100.00								
				5/19/2023	FL Charity Golf Event						80.00								
				5/19/2023	Rotary Club of Lake						40.00								
				5/23/2023	B Resort and Spa - Credit			4,650.00											
				5/28/2023	WSJ/Barrons Subscription							38.99							
				5/30/2023	The Boca Raton Resort - Jun 15-18 - Leadership Florida Annual Meeting (Trip Authorized)								489.90						
				5/30/2023	Orlando Sentinel Subscription							19.96							
						262.14	-	575.00	8,965.20	-	220.00	58.95	489.90	-	-	-	33.00	-	10,604.19
Jun. 5 - Jul. 4, 2023	444.78	-	444.78	6/18/2023	The Boca Raton Resort - Jun 15-18 - Leadership Florida Annual Meeting (Trip Authorized)								215.44						
Total paid \$52,835.74 on July 28, 2023				6/24/2023	WSJ/Barrons Subscription							38.99							
(expense worksheet for receipt backup not provided)				6/25/2023	Orlando Sentinel Subscription							34.00							

CFOTD  
 Reedy Creek Improvement District  
 John Classe  
 Amex ending 72507

Time Period	Amount			Date	Description	Food/Bev	Memberships	Conference	Events / BOS Meetings	Employee Relations	Sponsorship / Donations	Subscription	Hotel	Travel	Entertainment	Golf	Vehicle Exp/ Parking	Supplies	Total
	Debits	Credits	Net																
				7/4/2023	Nine Dragons Restaurant	156.35													
						156.35	-	-	-	-	-	72.99	215.44	-	-	-	-	-	444.78
Jul. 5 - Aug. 4, 2023	243.77	-	243.77	7/23/2023	WSJ/Barrons Subscription							4.00							
Total paid \$57,082.46 on Sep. 5, 2023 (expense worksheet for receipt backup not provided)				7/24/2023	Orlando Sentinel Subscription							34.00							
				7/26/2023	WDW Olivia's Cafe	205.77													243.77
						205.77	-	-	-	-	-	38.00	-	-	-	-	-	-	243.77
<b>2023</b>	<b>\$82,939.75</b>	<b>-\$6,150.22</b>	<b>\$76,789.53</b>			<b>\$3,808.60</b>	<b>\$715.00</b>	<b>\$575.00</b>	<b>\$69,087.19</b>	<b>-\$821.42</b>	<b>\$1,395.00</b>	<b>\$600.45</b>	<b>\$705.34</b>	<b>\$0.00</b>	<b>\$104.68</b>	<b>\$199.18</b>	<b>\$420.51</b>	<b>\$0.00</b>	<b>\$76,789.53</b>
<b>Total</b>	<b>\$250,098.33</b>	<b>-\$7,490.93</b>	<b>\$242,607.40</b>			<b>\$10,223.05</b>	<b>\$17,195.00</b>	<b>\$1,180.00</b>	<b>\$80,023.59</b>	<b>\$100,348.77</b>	<b>\$2,449.24</b>	<b>\$1,281.25</b>	<b>\$2,468.92</b>	<b>\$1,596.61</b>	<b>\$21,388.74</b>	<b>\$1,928.52</b>	<b>\$590.76</b>	<b>\$1,932.95</b>	<b>\$242,607.40</b>

**CFOTD**  
**Reedy Creek Improvement District**  
**Employee 2**  
**Amex ending 71400**

Time Period	Amount			Date	Description	Food/Bev	Dues / Memberships	Staff Training / Conference	Employee Relations	Subscription	Software	Hotel	Parking	Postage	Merchandise	Stationery	Repair	Total
	Debits	Credits	Net															
Sep. 5 - Oct. 4, 2021	1,271.26	-	1,271.26	9/8/2021	Teresa CGFO Exams			60.00										
				9/8/2021	Eulabel FGFOA Boot Camp			440.00										
				9/10/2021	Hilton Daytona - Teresa Advance Deposit							163.13						
				9/11/2021	Teresa FGFOA Dues renewal		50.00											
				9/15/2021	USPS - tax notice mailings									290.00				
				9/19/2021	Hilton Daytona Oct. 21-22 Heidi & Susan							163.13						
				9/30/2021	Dept of Bus and Pro - Heidi CPA License		105.00											
						-	155.00	500.00	-	-	-	326.26	-	290.00	-	-	-	1,271.26
Oct. 6 - Nov. 4, 2021	1,129.61	-	1,129.61	10/7/2021	FGFOA Dues - Keiko Tsubaki		55.00											
				10/20/2021	Hilton Daytona - Oct. 17-19 Eulabel							145.00						
				10/21/2021	Hilton Daytona - Oct. 17-20 Rebecca Clark							362.00						
				10/21/2021	Hilton Daytona - Oct. 17-20 Sherry Wood							324.87						
				10/23/2021	Hilton Daytona - no receipt - Susan & Heidi							16.87						
				10/23/2021	Hilton Daytona - Oct. 21-22 Teresa Calio (O/S balance)							5.87						
				10/26/2021	Paypal - Centrepieces rental for Dec. 9 Staff party										220.00			
						-	55.00	-	-	-	-	854.61	-	-	220.00	-	-	1,129.61
Nov. 5 - Dec. 4, 2021	-	-	-															
<b>2021</b>	<b>2,400.87</b>	<b>-</b>	<b>2,400.87</b>			<b>-</b>	<b>210.00</b>	<b>500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,180.87</b>	<b>-</b>	<b>290.00</b>	<b>220.00</b>	<b>-</b>	<b>-</b>	<b>2,400.87</b>
Dec. 5, 2021 - Jan. 4, 2022	460.00	-	460.00	12/17/2021	BT*Institute - CMA Annual Membership - Alexis Wollstadt		260.00											
				12/18/2021	Institute of Certified Construction Industry Financial Professionals - Alexis Wollstadt		200.00											
				12/21/2021	Hilton Daytona Beach - Oct. 17-19							18.13						
						-	460.00	-	-	-	-	18.13	-	-	-	-	-	441.87
Jan. 5 - Feb. 4, 2022	194.46	-	194.46	1/12/2022	FGFOA membership renewal - Eulabel		50.00											
				1/16/2022	Zoro Tools Inc. - Envelopes / Tax Forms etc.												37.22	
				1/17/2022	Zoro Tools Inc.												31.22	
				1/18/2022	Zoro Tools Inc.												12.57	
				1/21/2022	Zoro Tools Inc.												31.22	
				1/23/2022	Zoro Tools Inc.												33.50	
				1/28/2022	Formswifl.com subscription					29.95								
				1/28/2022	Zoro Tools Inc.												33.50	
						-	50.00	-	-	29.95	-	-	-	-	-	-	49.79	129.74
Feb. 5 - Mar. 6, 2022	880.74	-	880.74	2/23/2022	IFO (Institute of Financial Operations) - Anissa Crim CAPA		295.00											
				2/23/2022	IFO - Anissa CAPA Study Manual			115.79										
				2/28/2022	Formswifl.com - subscription					29.95								
				3/1/2022	FGFOA Boot camp - Lexy			440.00										
						-	295.00	555.79	-	29.95	-	-	-	-	-	-	-	880.74
Mar. 7 - Apr. 5, 2022	1,040.00	-	1,040.00	3/15/2022	Florida Gov't - CGFO Review Course Webinars - Teresa Calio			100.00										
				3/22/2022	Florida Gov't - FGFOA 2022 Annual Conference - Susan Higginbotham			440.00										
				3/22/2022	Florida Gov't - FGFOA 2022 Annual Conference - Heidi Powell			440.00										
				3/30/2022	Florida Gov't - CGFO Exams - Teresa Calio			60.00										
						-	-	1,040.00	-	-	-	-	-	-	-	-	-	1,040.00
Apr. 6 - May 5, 2022	588.15	-	588.15	4/8/2022	Visual Edge - Printer Maint.													408.60
				4/30/2022	Quality Inn Palatka - Apr. 28-29 Teresa Calio							179.55						
						-	-	-	-	-	-	179.55	-	-	-	-	-	408.60
May 6 - Jun 4, 2022 (expense worksheet for receipt backup not provided)	695.00	-	695.00	5/13/2022	Newsletter Publication													330.00
				5/18/2022	City of Florida - Parking								15.00					
				5/19/2022	Florida Gov't			350.00										
						-	350.00	-	-	-	-	-	15.00	-	-	-	-	695.00



**CFOTD**  
**Reedy Creek Improvement District**  
**Employee 2**  
**Amex ending 71400**

Time Period	Amount			Date	Description	Food/Bev	Dues / Memberships	Staff Training / Conference	Employee Relations	Subscription	Software	Hotel	Parking	Postage	Merchandise	Stationery	Repair	Total	
	Debits	Credits	Net																
Jun 5 - Jul. 4, 2022 (expense worksheet for receipt backup not provided)	804.33	-	804.33	6/27/2022	Rosen Shingle C - parking								12.78						
				6/28/2022	Rosen Shingle C - parking								5.33						
				6/28/2022	Rosen Shingle C - parking								12.78						
				6/29/2022	Rosen Shingle C - parking								5.33						
				6/29/2022	Rosen Shingle C - parking								12.78						
				6/30/2022	Rosen Shingle C - parking								5.33						
				7/1/2022	Florida Institute														
							750.00												
							750.00						54.33						804.33
Jul. 5 - Aug. 4, 2022 (expense worksheet for receipt backup not provided)	150.00	-	150.00	7/7/2022	Florida Gov't		50.00												
				7/7/2022	Florida Gov't		50.00												
				7/8/2022	Florida Gov't		50.00												
							150.00												150.00
Aug.5 - Sep. 4, 2022 (expense worksheet for receipt backup not provided)	375.00	-	375.00	9/1/2022	Florida Gov't		375.00												375.00
Sep. 5 - Oct. 4, 2022 (expense worksheet for receipt backup not provided)	362.00	-	362.00	9/14/2022	USPS - Post services									312.00					
				9/16/2022	Florida Gov't														
							50.00												
							50.00							312.00					362.00
Oct. 5 - Nov. 4, 2022 (expense worksheet for receipt backup not provided)	4,716.73	-	4,716.73	10/21/2022	NIC* Dept Bus & Prof- Gov't Services					90.00									
				10/28/2022	Discountmugs.com (432 glasses @\$11.72)														
										90.00									
																			4,716.73
Nov. 5 - Dec. 4, 2022 (expense worksheet for receipt backup not provided)	6,630.06	225.00	6,405.06	11/5/2022	Florida Gov't		225.00												
				11/24/2022	Bath and Body Works														
				11/30/2022	SP Dinahdoos (Cupcakes)	267.95													77.11
				11/30/2022	Caseware International						6,285.00								
						267.95	225.00				6,285.00								6,405.06
<b>2022</b>	<b>16,896.47</b>	<b>307.85</b>	<b>16,588.62</b>			<b>267.95</b>	<b>2,255.00</b>	<b>1,595.79</b>	<b>-</b>	<b>149.90</b>	<b>6,285.00</b>	<b>161.42</b>	<b>69.33</b>	<b>312.00</b>	<b>4,703.84</b>	<b>379.79</b>	<b>408.60</b>	<b>16,588.62</b>	
Dec. 5, 2022 - Jan. 4, 2023 (expense worksheet for receipt backup not provided)	632.12	179.81	452.31	12/7/2022	Amazon Mktplace														
				12/9/2022	Party City														
				12/9/2022	OTC Brands Inc - Party Supplies														
				12/10/2022	Florida Gov't		150.00												
				12/12/2022	Wal-mart Supercentre														
				12/13/2022	OTC Brands Inc														
				12/14/2022	Boston Market Restaurant	295.99													
						295.99	150.00												452.31
Jan. 5 - Feb. 4, 2023 (expense worksheet for receipt backup not provided)	29.95	187.52	157.57	1/17/2023	Discountmugs.com (refund for defects)														
				2/2/2023	Formswift.com					29.95									
										29.95									
																			157.57
Feb. 5 - Mar. 6, 2023 (expense worksheet for receipt backup not provided)	294.95	-	294.95	2/15/2023	Ifo 1 - Membership Fees		265.00												
				3/2/2023	Formswift.com					29.95									
							265.00			29.95									294.95
Mar. 7 - Apr. 5, 2023 (expense worksheet for receipt backup not provided)	440.00	-	440.00	3/15/2023	Florida Gov't		440.00												440.00
Corporate remittance \$46,751.19 on April 3, 2023 (Amex ending 71004) - changed name from Ann Blakeslee to Susan Higginbotham																			
Apr. 6 - May 5, 2023 (expense worksheet for receipt backup not provided)	750.00	-	750.00	4/11/2023	Florida Gov't		375.00												
				4/15/2023	Florida Gov't		375.00												
							750.00												750.00
May 6 - Jun 4, 2023	-	-	-																

**CFOTD**  
**Reedy Creek Improvement District**  
**Employee 2**  
**Amex ending 71400**

Time Period	Amount			Date	Description	Food/Bev	Dues / Memberships	Staff Training / Conference	Employee Relations	Subscription	Software	Hotel	Parking	Postage	Merchandise	Stationery	Repair	Total
	Debits	Credits	Net															
(expense worksheet for receipt backup not provided)																		
Amex ending 71004 - late fee \$39																		
Jun. 5 - Jul. 4, 2023	1,401.20	-	1,401.20	6/8/2023	Florida Gov't		415.00											
(expense worksheet for receipt backup not provided)																		
				6/26/2023	Rosen Shingle Creek							12.78						
Amex ending 71004 - Corporate remittance - \$168,396.55 credit																		
				6/28/2023	Rosen Shingle Creek							12.78						
				6/29/2023	Rosen Shingle Creek							12.78						
				7/4/2023	TST *Sofrito Latin Cafe	157.86												
				7/4/2023	Florida Institute		790.00											
						157.86	1,205.00	-	-	-	-	38.34	-	-	-	-	-	1,401.20
Jul. 5 - Aug. 4, 2023																		
(expense worksheet for receipt backup not provided)																		
	765.11	-	765.11	7/7/2023	Florida Gov't		75.00											
				7/8/2023	Florida Gov't		75.00											
Amex ending 71004 - Corporate remittance - \$52,835.22 credit																		
				7/15/2023	China Spring										25.45			
				7/20/2023	WDW Special Events - Tickets				485.90									
				8/4/2023	Teleflora Sci - Flowers										103.76			
						-	150.00	-	485.90	-	-	-	-	-	129.21	-	-	765.11
<b>2023</b>	<b>\$4,313.33</b>	<b>-\$367.33</b>	<b>\$3,946.00</b>			<b>\$453.85</b>	<b>\$2,660.00</b>	<b>\$0.00</b>	<b>\$485.90</b>	<b>\$59.90</b>	<b>\$0.00</b>	<b>\$38.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$248.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,946.00</b>
<b>Total</b>	<b>\$23,610.67</b>	<b>-\$675.18</b>	<b>\$22,935.49</b>			<b>\$721.80</b>	<b>\$5,125.00</b>	<b>\$2,095.79</b>	<b>\$485.90</b>	<b>\$209.80</b>	<b>\$6,285.00</b>	<b>\$1,380.63</b>	<b>\$69.33</b>	<b>\$602.00</b>	<b>\$5,171.85</b>	<b>\$379.79</b>	<b>\$408.60</b>	<b>\$22,935.49</b>

CFOTD  
Reedy Creek Improvement District  
Employee 3  
Amex ending 71251

Time Period	Amount			Date	Description	Food/Bev	Membership	Subscription	Software	Repair	Total
	Debits	Credits	Net								
Sep. 5 - Oct. 4, 2021	61.16	-	61.16	10/1/2021	Panera Bread - Procurement staff meeting	61.16					61.16
Oct. 6 - Nov. 4, 2021	200.00	-	200.00	10/27/2021	FSP*IACCM - World Commerce & Contracting 1 year membership		200.00				200
Nov. 5 - Dec. 4, 2021	-	-	-								
<b>2021</b>	<b>261.16</b>	<b>-</b>	<b>261.16</b>			<b>61.16</b>	<b>200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261.16</b>
Dec. 5, 2021 - Jan. 4, 2022	180.00	-	180.00	12/7/2021	FSP*IACCM			180.00			180.00
Jan. 5 - Feb. 4, 2022	265.00	-	265.00	2/4/2022	Visual Edge - WBS Technologies - Plotter Repair					265.00	265.00
Feb. 5 - Mar. 6, 2022	-	-	-								
Mar. 7 - Apr. 5, 2022	-	-	-								
Apr. 6 - May 5, 2022	-	-	-								
May 6 - Jun 4, 2022	-	-	-								
Jun 5 - Jul. 4, 2022 (expense worksheet for receipt backup not provided)	162.94	-	162.94	6/7/2022	EDE Olivia's Café	74.89					
				6/15/2022	The Coop Restaurant	88.05					
						162.94	-	-	-	-	162.94
Jul. 5 - Aug. 4, 2022 (expense worksheet for receipt backup not provided)	167.48	-	167.48	7/9/2022	Pho Vinh	73.69					
				7/12/2022	WDW Olivia's Café	93.79					
						167.48	-	-	-	-	167.48
Aug.5 - Sep. 4, 2022 (expense worksheet for receipt backup not provided)	842.40	-	842.40	8/19/2022	Windemuller Technic					445.90	
				8/22/2022	SP UNSPSC Store				250.00		
				8/31/2022	Black Hammockfish	146.50					
						146.50	-	-	250.00	445.90	842.40
Sep. 5 - Oct. 4, 2022 (expense worksheet for receipt backup not provided)	438.00	-	438.00	9/26/2022	American Purchasing Aurora IL (Society)		438.00				438.00
Oct. 5 - Nov. 4, 2022 (expense worksheet for receipt backup not provided)	120.26	-	120.26	10/8/2022	Nona Blue Restaurant	65.40					
				10/13/2022	Romano's	54.86					
						120.26	-	-	-	-	120.26
Nov. 5 - Dec. 4, 2022	-	-	-								
<b>2022</b>	<b>2,176.08</b>	<b>-</b>	<b>2,176.08</b>			<b>597.18</b>	<b>438.00</b>	<b>180.00</b>	<b>250.00</b>	<b>710.90</b>	<b>2,176.08</b>

CFOTD  
 Reedy Creek Improvement District  
 Employee 3  
 Amex ending 71251

Time Period	Amount			Date	Description	Food/Bev	Membership	Subscription	Software	Repair	Total
	Debits	Credits	Net								
Dec. 5, 2022 - Jan. 4, 2023	-	-	-								
Jan. 5 - Feb. 4, 2023	-	-	-								
Feb. 5 - Mar. 6, 2023	-	-	-								
Mar. 7 - Apr. 5, 2023	-	-	-								
Apr. 6 - May 5, 2023	-	-	-								
May 6 - Jun 4, 2023	-	-	-								
Jun. 5 - Jul. 4, 2023	-	-	-								
Jul. 5 - Aug. 4, 2023	-	-	-								
<b>2023</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total</b>	<u>\$2,437.24</u>	<u>\$0.00</u>	<u>\$2,437.24</u>			<u>\$658.34</u>	<u>\$638.00</u>	<u>\$180.00</u>	<u>\$250.00</u>	<u>\$710.90</u>	<u>\$2,437.24</u>

**CFOTD  
Reedy Creek Improvement District  
Employee 4  
Amex ending 71582**

Time Period	Amount			Date	Description	Food/Bev.	Membership	Staff Training/ Conference	Employee Relations	Subscription	Hotel	Supplies	Gift Cards	Total				
	Debits	Credits	Net															
Sep. 5 - Oct. 4, 2021	1,928.63	-	1,928.63	9/7/2021	Amazon.com -25 gift cards@\$25								625.00					
				9/17/2021	Amazon.com -17 gift cards@\$25									425.00				
				9/20/2021	Amazon.com -13 gift cards@\$25										325.00			
				9/23/2021	El Patron Restaurnat - Finance meeting		53.63											
				9/27/2021	Amazon.com -6 gift cards@\$25											150.00		
				10/4/2021	Amazon.com -14 gift cards@\$25											350.00		
										53.63	-	-	-	-	-	-	1,875.00	1,928.63
Oct. 6 - Nov. 4, 2021	1,092.64	-	1,092.64	10/8/2021	Amazon.com -5 gift cards@\$25								125.00					
				10/15/2021	Olive Garden - annual Finance lunch meeting		156.16											
				10/18/2021	Amazon.com -12 gift cards@\$25											300.00		
				10/25/2021	Doordash - Cheesecake Factory - lunch meeting		161.48											
				10/25/2021	Amazon.com -2 gift cards@\$25											50.00		
				11/1/2021	Amazon.com -12 gift cards@\$25											300.00		
										317.64	-	-	-	-	-	-	775.00	1,092.64
Nov. 5 - Dec. 4, 2021	1,238.78	-	1,238.78	11/14/2021	Romanos		99.10											
				11/15/2021	Amazon.com -1 gift card @\$25										25.00			
				11/18/2021	Bahama Breeze - Lunch for Susan, Heidi and Chris		67.06											
				11/18/2021	Paypal - Photobooth service Christmas Party 2021						800.00							
				11/30/2021	Amazon Mktp - Laptop stand										39.99			
				11/30/2021	Amazon.com -1 gift card @\$25											25.00		
				12/4/2021	El Patron Restaurant - Appreciation lunch RCES Finance		53.63											
				12/4/2021	Amazon Mktp - Monitor											129.00		
										219.79	-	-	800.00	-	-	168.99	50.00	1,238.78
										<b>591.06</b>	-	-	<b>800.00</b>	-	-	<b>168.99</b>	<b>2,700.00</b>	<b>4,260.05</b>
Dec. 5, 2021 - Jan. 4, 2022	221.62	-	221.62	12/8/2021	BJS Wholesale Club		76.64											
				12/9/2021	Amzn Mktp - 2 laptop stands									79.98				
				12/10/2021	Gov't Finance - GAAFR membership			65.00										
						76.64	65.00	-	-	-	-	79.98	-	221.62				
Jan. 5 - Feb. 4, 2022	183.97	-	183.97	2/2/2022	Romano's - CQ, Heidi, D. (illegible) Assoc.		53.77											
				2/4/2022	ACFE - Webinar						130.20							
						53.77	-	-	130.20	-	-	-	-	183.97				
Feb. 5 - Mar. 6, 2022	534.17	-	534.17	2/26/2022	Miller S Ale House - Procurement Structure Recruitment meeting		63.30											
				2/26/2022	IFO - membership - Christina Mugford CAPA			265.00										
				3/1/2022	Bahama Breeze		105.87											
				3/6/2022	Amazon.com - Dolores retirement										100.00			
						169.17	265.00	-	-	-	-	-	100.00	534.17				
Mar. 7 - Apr. 5, 2022	957.14	-	957.14	3/8/2022	Gov't Finance - Heidi Powell Training			70.00										
				3/15/2022	Cheesecake Factory - A Unit Review Lunch meeting		119.56											
				3/19/2022	Florida Gov't - FGFOA Conference				515.00									
				3/24/2022	Panera Bread - A Unit Review Lunch meeting		127.82											
				3/28/2022	BT*DD Doordash- A Unit Review Lunch meeting		124.76											
									372.14	-	585.00	-	-	-	-	-	957.14	
Apr. 6 - May 5, 2022	593.47	-	593.47	4/7/2022	Gov't Finance - Agency membership renewal CQ			280.00										
				4/13/2022	ACFE - Annual membership CQ			205.00										
				4/20/2022	Romano's - new hire lunch Sandy, Teresa, Susan		108.47											
						108.47	485.00	-	-	-	-	-	-	593.47				

**CFOTD  
Reedy Creek Improvement District  
Employee 4  
Amex ending 71582**

Time Period	Amount		Net	Date	Description	Food/Bev.	Membership	Staff Training/ Conference	Employee Relations	Subscription	Hotel	Supplies	Gift Cards	Total
	Debits	Credits												
May 6 - Jun 4, 2022 (expense worksheet for receipt backup not provided)	436.93	-	436.93	5/12/2022	Florida Institute		375.00							
				5/19/2022	Amzn Mktp							34.94		
				6/3/2022	Amzn Mktp							26.99		
							375.00					61.93		436.93
Jun 5 - Jul. 4, 2022 (expense worksheet for receipt backup not provided)	2,451.36	-	2,451.36	6/5/2022	Romano's	86.00								
				6/16/2022	Amzn Mktp							26.99		
				6/27/2022	Rosen Hotels Shingle - Jun 26-29						507.00			
				6/28/2022	WDW Disney Res - Hoop-Dee-Do tickets for RCID Finance & Procurement Outing 2022				1,541.11					
				6/30/2022	Amzn Mktp							290.26		
						86.00			1,541.11		507.00	317.25		2,451.36
Jul. 5 - Aug. 4, 2022 (expense worksheet for receipt backup not provided)	437.30	-	437.30	7/7/2022	Florida Gov't		50.00							
				7/18/2022	Amzn Mktp							53.50		
				7/19/2022	Amzn Mktp							59.38		
				7/19/2022	Amzn Mktp							36.99		
				7/21/2022	Amzn Mktp							29.69		
				8/1/2022	Hampton Inn, VA - Jul. 30-31						207.74			
							50.00				207.74	179.56		437.30
Aug. 5 - Sep. 4, 2022 (expense worksheet for receipt backup not provided)	146.54	210.16	63.62	8/21/2022	Romano's	76.96								
				8/30/2022	WDW Disney Res				210.16					
				9/1/2022	Romano's	69.58								
						146.54			210.16					63.62
Sep. 5 - Oct. 4, 2022 (expense worksheet for receipt backup not provided)	1,583.53	-	1,583.53	9/7/2022	BT*WEB*Bond Buyer - News / Data subscription					796.00				
				9/14/2022	Romano's	124.00								
				9/21/2022	Gov't Finance		140.00							
				9/21/2022	Gov't Finance		125.00							
				9/21/2022	Gov't Finance		140.00							
				9/21/2022	Gov't Finance		140.00							
				10/3/2022	BJ's Restaurnat	118.53								
						242.53	545.00			796.00				1,583.53
Oct. 5 - Nov. 4, 2022 (expense worksheet for receipt backup not provided)	90.00	-	90.00	10/5/2022	NIC*Dept Bus & Prof - Gov't Services					90.00				90.00
Nov. 5 - Dec. 4, 2022 (expense worksheet for receipt backup not provided)	586.24	-	586.24	11/11/2022	Uline Ship Supplies							131.42		
				11/16/2022	The Webstaurant Stor							59.97		
				11/26/2022	Amzn Mktp							26.99		
				11/27/2022	Amzn Mktp							367.86		
												586.24		586.24
<b>2022</b>	<b>8,222.27</b>	<b>- 210.16</b>	<b>8,012.11</b>			<b>1,255.26</b>	<b>1,785.00</b>	<b>715.20</b>	<b>1,330.95</b>	<b>886.00</b>	<b>714.74</b>	<b>1,224.96</b>	<b>100.00</b>	<b>8,012.11</b>
Dec. 5, 2022 - Jan. 4, 2023 (expense worksheet for receipt backup not provided)	282.00	111.93	170.07	12/5/2022	Amzn Mktp							69.95		
				12/7/2022	Amzn Mktp							196.47		
				12/11/2022	Amzn Mktp							15.58		
				12/13/2022	Amzn Mktp							39.98		
				12/14/2022	Amzn Mktp							23.98		
				12/14/2022	Amzn Mktp							47.97		
												170.07		170.07

**CFOTD  
Reedy Creek Improvement District  
Employee 4  
Amex ending 71582**

Time Period	Amount			Date	Description	Food/Bev	Membership	Staff Training/ Conference	Employee Relations	Subscription	Hotel	Supplies	Gift Cards	Total
	Debits	Credits	Net											
Jan. 5 - Feb. 4, 2023 (expense worksheet for receipt backup not provided)	274.72	-	274.72	1/19/2023	Romano's	92.22								
				1/31/2023	ACFE		71.20							
				2/1/2023	Romano's	63.26								
				2/4/2023	TST* El Patron Restaurant	48.04								
						<u>203.52</u>	<u>71.20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	274.72
Feb. 5 - Mar. 6, 2023	-	-	-											
Mar. 7 - Apr. 5, 2023	-	-	-											
Apr. 6 - May 5, 2023	-	-	-											
May 6 - Jun 4, 2023	-	-	-											
Jun. 5 - Jul. 4, 2023	-	-	-											
Jul. 5 - Aug. 4, 2023	-	-	-											
<b>2023</b>	<u>556.72</u>	<u>- 111.93</u>	<u>444.79</u>			<u>203.52</u>	<u>71.20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170.07</u>	<u>-</u>	<u>444.79</u>
<b>Total</b>						<u>2,049.84</u>	<u>1,856.20</u>	<u>715.20</u>	<u>2,130.95</u>	<u>886.00</u>	<u>714.74</u>	<u>1,564.02</u>	<u>2,800.00</u>	<u>12,716.95</u>



## Exhibit 2



**CFOTD**  
**Reedy Creek Improvement District**  
**Terracon Consultants, Inc. Invoices**

Invoices	Check Amount	Check Date
FIN - Invoice - 395087 - 5-29-2018 - TERRACON - 507.50.tif	\$508	5/29/2018
FIN - Invoice - 398788 - 12-11-2019 - TERRACON - 2,150.00.tif	\$2,150	12/11/2019
FIN - Invoice - UTEFT15166 - 12-16-2019 - TERRACON - 10,041.78.tif	\$10,042	12/16/2019
FIN - Invoice - UTEFT15193 - 12-31-2019 - TERRACON - 18,174.45.tif	\$18,174	12/31/2019
FIN - Invoice - UTEFT15267 - 1-21-2020 - TERRACON - 20,499.55.tif	\$20,500	1/20/2020
FIN - Invoice - UTEFT15308 - 1-31-2020 - TERRACON - 4,736.89.tif	\$4,737	1/31/2020
FIN - Invoice - UTEFT15588 - 4-8-2020 - TERRACON - 5,831.02.tif	\$5,831	4/8/2020
FIN - Invoice - UTEFT15784 - 6-22-2020 - TERRACON - 124,452.54.pdf	\$124,453	6/22/2020
FIN - Invoice - UTEFT15913 - 8-6-2020 - TERRACON - 4,810.87.tif	\$4,811	8/6/2020
FIN - Invoice - UTEFT15947 - 8-17-2020 - TERRACON - 5,804.09.tif	\$5,804	8/17/2020
FIN - Invoice - UTEFT15992 - 8-27-2020 - TERRACON - 2,679.59.tif	\$2,680	8/27/2020
FIN - Invoice - UTEFT16149 - 10-9-2020 - TERRACON - 28,506.70.tif	\$28,507	10/9/2020
FIN - Invoice - UTEFT16200 - 10-23-2020 - TERRACON - 3,993.58.tif	\$3,994	10/23/2020
FIN - Invoice - UTEFT16256 - 11-10-2020 - TERRACON - 6,403.58.tif	\$6,404	11/10/2020
FIN - Invoice - UTEFT16345 - 12-4-2020 - TERRACON - 14,604.60.tif	\$14,605	12/4/2020
FIN - Invoice - UTEFT16456 - 1-12-2021 - TERRACON - 6,338.59.tif	\$6,339	1/12/2021
FIN - Invoice - UTEFT16571 - 2-5-2021 - TERRACON - 5,000.00.tif	\$5,000	2/5/2021
FIN - Invoice - UTEFT16582 - 2-11-2021 - TERRACON - 22,379.79.tif	\$22,380	2/11/2021
FIN - Invoice - UTEFT16645 - 2-23-2021 - TERRACON - 2,708.41.tif	\$2,708	2/23/2021
FIN - Invoice - UTEFT16717 - 3-12-2021 - TERRACON - 2,502.19.tif	\$2,502	3/12/2021
FIN - Invoice - UTEFT16736 - 3-12-2021 - TERRACON - 2,550.00.tif	\$2,550	3/12/2021
FIN - Invoice - UTEFT16778 - 3-23-2021 - TERRACON - 7,738.00.tif	\$7,738	3/23/2021
FIN - Invoice - UTEFT16921 - 5-4-2021 - TERRACON - 10,739.43.tif	\$10,739	5/4/2021
FIN - Invoice - UTEFT17018 - 5-14-2021 - TERRACON - 2,032.39.tif	\$2,032	5/14/2021
FIN - Invoice - UTEFT17090 - 6-1-2021 - TERRACON - 1,789.87.tif	\$1,790	6/1/2021
FIN - Invoice - UTEFT17277 - 7-20-2021 - TERRACON - 3,149.18.pdf	\$3,149	7/20/2021
FIN - Invoice - UTEFT17453 - 8-12-2021 - TERRACON - 736.25.pdf	\$736	8/12/2021
FIN - Invoice - UTEFT18010 - 12-14-2021 - TERRACON - 1,177.50.tif	\$1,778	12/14/2021
FIN - Invoice - UTEFT20063 - 3-17-2023 - TERRACON - 1,260.00.tif	\$1,260	3/17/2023
FIN - Invoice - UTEFT20812 - 8-25-2023 - TERRACON - 396.00.tif	\$396	8/25/2023