

Magic Reserve Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817

Phone: 407-723-5900, Fax: 407-723-5901

www.magicreservecdd.com

The following is the agenda for the Board of Supervisors' Meeting for the **Magic Reserve Community Development District ("District")**, scheduled to begin at **10:00 a.m. on October 20, 2025, at 7430 Brooklyn Dr., Kissimmee, FL 34747**. If you have questions or comments on the Board Meeting, please contact the District Manager's office at (407) 723-5900. A quorum consisting of at least three of the five Board Members will be confirmed prior to the start of the Board Meeting.

For those unable to attend in person, you may participate by telephone:

Call in number: 1-844-621-3956

Passcode: 2539 895 0958 #

BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

- Call to Order / Roll Call
- Public Comment Period
- 1. **Nomination(s) for Vacant Seat 5 (term expires 11/2026)**
- 2. **Consideration of the Minutes of the August 4, 2025, Board of Supervisors' Meeting**
- 3. **Consideration of Resolution 2026-01, Election of officers**

General Business Matters

- 4. **Consideration of Resolution 2026-02, Adopting a Fiscal Year 2025 Amended O&M Budget**
- 5. **Consideration of Proposal for Annual Engineer's Report** (*provided under separate cover*)
- 6. **Update on Irrigation/TOHO**
- 7. **Update on Speed Bumps Installation**
- 8. **Consideration of Maintenance Agreement between the District and the HOA** (*provided under separate cover*)
- 9. **Consideration of Funding Request Nos. 37 & 38**
- 10. **Ratification of Payment Authorization Nos. 231 – 236**
- 11. **Review of District Financial Statements**

Other Business

- **Staff Reports**
 - District Counsel
 - District Engineer
 - District Manager
 - Next Meeting- November 3, 2025
- Audience Comments
- Supervisors Requests

Adjournment



Magic Reserve Community Development District

**Nomination(s) for Vacant Seat 5
(term expires 11/2026)**



Magic Reserve Community Development District

**Consideration of the Minutes of the August 4,
2025, Board of Supervisors' Meeting**

MINUTES OF MEETING

MAGIC RESERVE COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS' MEETING

Monday, August 4, 2025, at 10:00 a.m.

7430 Brooklyn Dr.

Kissimmee, FL 34747

Board Members in attendance:

Hector Lizasuain
Nayara Longaray
Sue Legentil
Royce Lopez

Chairperson
Vice Chair
Assistant Secretary
Assistant Secretary

Also Present:

Jane Gaarlandt
Gazmin Kerr
Audrey Ryan
Mark Watts
Steven Boyd
Yadira Casiano

PFM	
PFM	(via phone)
PFM	(via phone)
Cobb Cole	(via phone)
Boyd Civil Engineering	(via phone)
HOA	

FIRST ORDER OF BUSINESS

Administrative Matters

Call to Order/Roll Call

Ms. Gaarlandt called to order the Board of Supervisors' Meeting for the Magic Reserve Community Development District at 10:01 a.m. Roll call was taken.

Public Comment Period

There were no public comments.

Review and Acceptance of the Resignation Letter from Karen Tookuni

Ms. Gaarlandt noted this resignation is from Seat 5, with a 2026 term expiration.

On motion, by Mr. Lizasuain, seconded by, Ms. Longaray, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District accepted the Resignation Letter from Karen Tookuni.

There were no nominations at this time.

Consideration of Resolution 2025-05, Election of Officers

Ms. Gaarlandt reviewed the current slate of Officers and noted this resolution would remove Ms. Tookuni and add Mr. Lopez as Assistant Secretary.

On motion, by Mr. Lizasuain, seconded by, Ms. Legentil, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District approved Resolution 2025-05, Election of Officers, with the slate of officers as amended.

Consideration of the Minutes of the June 2, 2025, Board of Supervisors' Meeting

The Board reviewed the minutes of the June 2, 2025, Board of Supervisors' Meeting.

On motion, by Ms. Longaray, seconded by, Ms. Legentil, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District approved the Minutes of the June 2, 2025, Board of Supervisors' Meeting.

Consideration of Resolution 2025-06, Adopting the Annual Meeting Schedule for Fiscal Year 2025-2026

Ms. Gaarlandt reviewed the annual meeting schedule. She noted the meeting schedule and location remain the same and can be adjusted as needed.

On motion, by Ms. Legentil, seconded by, Mr. Lopez, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District approved Resolution 2025-06, Adopting the Annual Meeting Schedule for Fiscal Year 2025-2026 with meetings on the first Monday of the month at 10:00 a.m. at 7430 Brooklyn Dr. Kissimmee, FL 34747.

Consideration of Resolution 2025-09, Adopting Goals, Objective, and Performance Measures and Standards

Ms. Gaarlandt reviewed the resolution and noted this is an annual statutory requirement. The report for the current fiscal year must be posted on the website by December first.

There was brief discussion regarding the District Engineer's report and budget for the report. It was noted to change the report to an annual request. Mr. Boyd will provide a proposal for the annual inspection report.

On motion, by Mr. Lizasuain, seconded by, Ms. Longaray, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District approved Resolution 2025-09, Adopting Goals, Objective, and Performance Measures and Standards, as amended.

SECOND ORDER OF BUSINESS

General Business Matters

Public Hearing on the Adoption of the District's Annual Budget

- Public Comments and Testimony
- Board Comments

A. Consideration of Resolution 2025-07, Adopting the Fiscal Year 2026 Budget and Appropriating Funds

Ms. Gaarlandt noted the Public Hearing was noticed per statutory requirements.

On motion, by Mr. Lizasuain, seconded by, Ms. Longaray, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District opened the Public Hearing on the Adoption of the District's Annual Budget.

Ms. Casiano inquired about the entrance features and gate house. It was noted these expenses were transferred back to Developer control.

On motion, by Ms. Longaray, seconded by, Ms. Legentil, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District closed the Public Hearing on the Adoption of the District's Annual Budget.

Ms. Gaarlandt noted the irrigation line item has been increased for outstanding expenses.

Ms. Gaarlandt noted the budget is the same overall budget as the preliminary budget previously approved.

On motion, by Mr. Lizasuain, seconded by, Ms. Longaray, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District approved Resolution 2025-07, Adopting the Fiscal Year 2026 Budget and Appropriating Funds.

**Public Hearing on the Imposition
of Special Assessments**

- **Public Comments and Testimony**
- **Board Comments**

**A. Consideration of
Resolution 2025-08,
Adopting an Assessment
Roll for Fiscal Year 2026,
and Certifying Special
Assessments for Collection**

Ms. Gaarlandt noted the Public Hearing was noticed per statutory requirements.

On motion, by Mr. Lizasuain, seconded by, Ms. Longaray, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District opened the Public Hearing on the Imposition of Special Assessments.

There were no public comments.

There were no Board comments.

On motion, by Ms. Longaray, seconded by, Ms. Legentil, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District closed the Public Hearing on the Imposition of Special Assessments.

Ms. Gaarlandt gave an overview of the resolution and noted the assessments fund the approved budget.

There was discussion regarding the increase in the budget and assessments. It was noted the increase is primarily due to the irrigation cost.

There was also discussion regarding the landscaping that the County is supposed to be taking care of and the irrigation issues. It was noted the budget is based on the numbers used in the previous year and any leftover funds can be used for contingency.

Mr. Lizasuain discussed the CDD and HOA relationship.

There was brief discussion about the market in Osceola County and the increasing fees.

There was continued discussion regarding the increase in irrigation costs. Ms. Gaarlandt noted this will allow the District to catch up on outstanding invoices. The budget can be readjusted for the next fiscal year and remaining funds are carried forward.

Ms. Ryan noted that funds remain in a contingency account, unless an interest bearing account is requested by the Board. The Board agreed to move the funds to an interest bearing account if contingency funds become available.

On motion, by Mr. Lizasuain, seconded by, Ms. Longaray, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District approved Resolution 2025-08, Adopting an Assessment Roll for Fiscal Year 2026, and Certifying Special Assessments for Collection.

Discussion/Update on Irrigation/ TOHO

Mr. Lizasuain gave an update. TOHO has reviewed all the invoices. They have offered to complete an audit to see where the high water usage is coming from. Lastly, they will investigate a well option.

There was discussion regarding building a well. Mr. Lizasuain noted TOHO would have to give the approval.

**Ratification of Agreement Re:
Developer Control of
Entry/Fountain Feature and Guard
House**

There was discussion regarding the effective date of the agreement.

Mr. Watts noted the Board can adjust the start date.

It was noted the effective date would be October 1, 2024. Mr. Watts will adjust the agreement.

On motion, by Mr. Lizasuain, seconded by, Ms. Legentil, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District ratified the Agreement regarding Developer Control of Entry/Fountain Feature and Guard House, with amended effective date of October 1, 2024.

**Consideration of Maintenance
Agreement between the District
and the HOA**

This item was deferred.

Mr. Watts will follow up.

**Review and Consideration of
Speed Bump Installation
Proposals**

Ms. Gaarlandt noted this request came from the HOA due to speeding issues in the community. This is not currently in the budget.

Mr. Watts noted contingency funds could be used for this, if not needed for irrigation.

Mr. Lizasuain will follow up with the County as they have to approve the installation.

There was brief discussion regarding the installation and the liability. It was noted the County will do a traffic study prior to consideration and approval.

On motion, by Ms. Longaray, seconded by, Ms. Legentil, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District approved the Speed Bump Installation Proposal, with final review of funding by the Board and authorization for the Chair to execute.

**Consideration of Funding
Requests Nos. 33 – 36**

On motion by Mr. Lizasuain, seconded by Ms. Legentil, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District approved Funding Requests Nos. 33-36.

**Ratification of Payment
Authorizations Nos. 223 - 229**

Ms. Gaarlandt stated these are standard District expenses.

On motion by Ms. Longaray, seconded by Mr. Lizasuain, with all in favor, the Board of Supervisors for the Magic Reserve Community Development District approved Payment Authorizations Nos. 223-229.

**Review of District Financial
Statements**

Ms. Gaarlandt stated the financials were for information only and are as of June 30, 2025.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – Ms. Gaarlandt inquired about the Completion Certificate. Mr. Watts will follow up.

District Engineer – No report.

District Manager – Ms. Gaarlandt reminded the Board of their annual required Ethics Training due by December 31st.

Audience Comments

There were no audience comments.

Supervisors Requests

There were no supervisor requests.

FOURTH ORDER OF BUSINESS**Adjournment**

On motion by Mr. Lizasuain, seconded by Ms. Longaray, with all in favor, the August 4, 2025, Meeting of the Board of Supervisors for the Magic Reserve Community Development District was adjourned at 10:52 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman



Magic Reserve Community Development District

**Consideration of Resolution 2026-01,
Election of Officers**

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MAGIC RESERVE COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the MAGIC RESERVE COMMUNITY DEVELOPMENT DISTRICT (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, pursuant to Section 190.006(6), Florida Statutes, as soon as practicable after each election or appointment to the Board of Supervisors (the "Board"), the Board shall organize by electing one of its members as chair and by electing a secretary, and such other officers as the Board may deem necessary.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MAGIC RESERVE COMMUNITY DEVELOPMENT DISTRICT:

Section 1. _____ is elected Chairman.

Section 2. _____ is elected Vice Chairman.

Section 3. Jane Gaarlandt is elected Secretary.
 _____ is elected Assistant Secretary.
 _____ is elected Assistant Secretary.
 _____ is elected Assistant Secretary.
 Gazmin Kerr is elected Assistant Secretary.

Section 4. Jennifer Glasgow is elected Treasurer.

Section 5. Amanda Lane is elected as Assistant Treasurer.
 Rick Montejano is elected as Assistant Treasurer.
 Verona Griffith is elected as Assistant Treasurer.
 Amy Champagne is elected as Assistant Treasurer.

Section 6. All resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 20TH DAY OF OCTOBER, 2025.

ATTEST:

**MAGIC RESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice-Chairman



Magic Reserve Community Development District

**Consideration of Resolution 2026-02,
Adopting a Fiscal Year 2025 Amended O&M
Budget**

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MAGIC RESERVE COMMUNITY DEVELOPMENT DISTRICT AMENDING ITS BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (the “**Board**”) of the Magic Reserve Community Development District (the “**District**”) previously adopted its budget for fiscal year 2024/2025;

WHEREAS, the Board desires to relocate funds budgeted to reflect appropriated revenues and expenses approved during the fiscal year;

WHEREAS, the District is empowered by section 189.016, Florida Statutes to adjust the budget based on actual revenues and expenses; and

WHEREAS, the District Manager has submitted a proposed amended budget to reflect appropriated revenues and expenses approved during the fiscal year 2024/2025 (the “**Amended Budget**”), attached hereto as **Exhibit A** and incorporated as a material part of this Resolution by this reference.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

1. **Recitals.** The foregoing recitals are hereby incorporated as the findings of fact of the Board.
2. **Amended Budget.** The Board hereby finds and determines as follows:
 - a. That the Board has reviewed the Amended Budget, a copy of which is on the District’s website, on file with the office of the District Manager, and at the District’s Records Office.
 - b. The Amended Budget is hereby adopted and shall accordingly amend the previously adopted budget for fiscal year 2024/2025.
 - c. That the Amended Budget shall be maintained in the office of the District Manager and at the District’s Records Office and identified as the “Amended Budget for the Magic Reserve Community Development District for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025.”
 - d. The Amended Budget shall be posted by the District Manager on the District’s official website within five (5) days after adoption and remain on the website for at least two (2) years.
3. **Severability.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

4. **Conflicts.** This Resolution is intended to supplement the original resolution adopting the budget for fiscal year 2024/2025, which remain in full force and effect. This Resolution and the original resolution shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.
5. **Effective Date.** This Resolution shall become effective upon its adoption.

Passed and adopted this 20th day of October, 2025.

Attest:

**Magic Reserve Community Development
District**

Assistant Secretary

Chair/ Vice Chair of the Board of Supervisors

Exhibit A: 2024/2025 Amended Budget



Magic Reserve CDD

FY 2025 Revised Budget

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



Exhibit A
Magic Reserve Community Development District
Proposed FY2025 Operations & Maintenance Budget

	Actual Through 9/30/25	FY 2025 Adopted Budget	FY 2025 Revised Budget
<u>Revenues</u>			
On-Roll Assessments	433,820.27	429,430.00	433,820.27
Interest Income	12,492.14	-	12,492.14
Land Lease Income	11,520.00		11,520.00
Other Income & Other Financing Sources	2,816.72		2,816.72
Net Revenues	\$460,649.13	\$429,430.00	\$460,649.13

CDD General & Administrative Expenses

Trustee Services	\$4,040.64	\$4,100.00	\$4,050.00
Management	35,000.00	35,000.00	35,000.00
Engineering	1,370.00	10,000.00	2,000.00
Disclosure Agent	3,750.00	5,000.00	5,000.00
Property Appraiser	103.57	325.00	105.00
District Counsel	8,344.50	18,000.00	14,628.35
Assessment Administration	5,000.00	5,000.00	5,000.00
Re-Amortization Schedule	0.00	250.00	0.00
Arbitrage	500.00	500.00	500.00
Audit	3,255.00	3,500.00	3,255.00
Legal Advertising	1,093.93	2,000.00	2,000.00
Contingency	281.98	1,200.00	500.00
Web Site Maintenance	2,220.00	2,580.00	2,580.00
Dues, Licenses, and Fees	175.00	175.00	175.00
Irrigation	169,855.78	100,000.00	169,855.78
Public Officials' Liability Insurance	3,270.00	3,500.00	3,500.00
General Liability Insurance	3,996.00	4,300.00	4,000.00
Lake Maintenance	1,380.00	4,000.00	1,500.00
HOA Maintenance	116,876.50	120,000.00	117,000.00
Landscaping Maintenance and Material	19,335.15	30,000.00	22,000.00
Streetlights	67,840.15	80,000.00	68,000.00
Total Expenses	\$447,688.20	\$429,430.00	\$460,649.13

Current Year Proposed	Net Per Unit	\$	2,224.72
195 Lots	Gross per Unit	\$	2,366.72

Prior Year Adopted	Net Per Unit	\$	1,307.82
195 Lots	Gross per Unit	\$	1,391.30



Magic Reserve Community Development District

**Consideration of Proposal for
Annual Engineer's Report**
(provided under separate cover)



Magic Reserve Community Development District

Update on Irrigation/TOHO



Magic Reserve Community Development District

Update on Speed Bumps Installation



Magic Reserve Community Development District

**Consideration of Maintenance
Agreement between the District and the
HOA**
(provided under separate cover)



Magic Reserve Community Development District

**Consideration of Funding Request
Nos. 37 & 38**

**MAGIC RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 037
8/15/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
390-1	MAGIC VILLAGE RESORT 2 HOA (MRCDD)	08/12/2025	Magic Reserve CDD	5,444.20
Total:				5,444.20

Secretary / Asst. Secretary

Chair / Vice Chairman

Please make check payable to:
Magic Reserve CDD
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817-8329
RyanA@pfm.com // (407) 723-5949

Magic Village Resort 2 HOA

c/o FirstService Residential
2300 Maitland Center Parkway
Ste.101
Maitland, FL 32751

INVOICE

**Bill To**

Magic Reserve CDD
Attn. Audrey Ryan
3501 Quadrangle Blvd
Ste.270
Orlando, FL 32817

Invoice # 390

Invoice Date 08/12/2025

RECEIVED

By A Ryan at 1:34 pm, Aug 14, 2025

DESCRIPTION	AMOUNT
Toho Water - Account # 002589694 - 033115419 July 2025	\$ 13,777.53
TOTAL	\$13,777.53

Budgeted Amount \$8,333.33

FR Amount \$5,444.20



Toho Water Authority
P.O. Box 30527
Tampa, Florida, 33630-3527
www.tohowater.com

MAGIC VILLAGE 2, LLC

Service Address:
30601 REEDY CREEK BOULEVARD 6
INCH IRR

Account Number: 002589694-033115419
Past Due Amount: \$0.00
Current Charges: \$21,869.10
Total Amount Due: \$21,869.10

Customer Service: (8am - 5pm) 407-944-5000

Our 2024 water quality reports will be
available July 1 on qrco.de/tohowaterquality.

Meter Number	Number of Days	Previous Meter Reading		Current Meter Reading		Water Usage
		Date	Reading	Date	Reading	
18001009	30	05/28/2025	163775	06/27/2025	166400	2625

Payment - Thank You \$-28,819.10

Balance Forward \$0.00

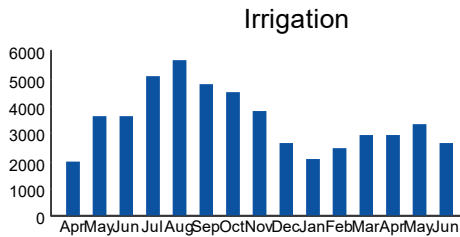
Current Transaction(s)

Irrigation Base Charge \$214.10

Irrigation Usage \$21,655.00

Current Transaction Total \$21,869.10

Total Amount Due \$21,869.10



Please return this portion with your payment - Do not send cash through the mail.



Toho Water Authority
P.O. Box 30527
Tampa, Florida, 33630-3527
www.tohowater.com

Account Number 002589694-033115419

Past Due Due Now	Current Charges		Total Amount to be drafted
	Amount Due	Due Date	
\$0.00	\$21,869.10	07/24/25	\$21,869.10

DO NOT PAY

YOU ARE ENROLLED IN AUTODRAFT



MAGIC VILLAGE 2, LLC
PO BOX 34769
CHARLOTTE NC 28234-4769

0025896940331154190021869100

Ways to pay

ON OUR WEBSITE

www.tohowater.com

Payment Source

eCheck, Credit/Debit Cards

Fees

Free for eCheck and Credit/Debit*

*Using one-time payment option will incur convenience fees:
\$1.25 for every \$100.00 for credit/debit cards.

BY PHONE

Call 407-944-5000 for our automated payment system

Payment Source

eCheck, Credit/Debit Cards

Fees

Free for eCheck

\$1.25 for every \$100.00 for credit/debit cards

BY MAIL

Please remit your check or money order in advance of your due date to avoid late fees. Penalties are assessed on all accounts if payment is not received by the due date.

Please remit your payment to:

Toho Water Authority
PO Box 30527
Tampa, FL 33630-3527

Payment Source

Check or Money Order

SELECT PAYMENT LOCATIONS

Amscot: No Convenience Fees
MoneyGram participating locations
(Walmart, CVS, 7-Eleven and Ace Cash Express)

Payment Source

Cash

Fees

\$1.25

eBills

Go paperless by creating an online payment account on www.tohowater.com.

EMERGENCIES - For water or sewer related emergencies call our customer service call center at **407-944-5000**.

Can't pay your bill?

If you are unable to pay your water bill, please visit www.tohowater.com or call us before your bill goes past due and ask us about our Payment Assistance options. Call us at 407-944-5000 or scan the QR code below.

Disconnection for nonpayment

Accounts that become delinquent will be assessed a \$50 fee and are subject to possible interruption of water services. Customers must notify our call center at 407-944-5000 that the account has been paid in full.

RECONNECTION SCHEDULE

WEEKDAYS

Before 2 p.m. - Payments made before 2 p.m. will be connected the same day with no additional fee.

After 2 p.m. - Payments made after 2 p.m. to 7 p.m. will incur an additional fee of **\$25** for premium same day reconnection. If the \$25 premium fee is declined, services will be reconnected on the next business day.

WEEKENDS AND HOLIDAYS (\$25 Premium Reconnect Fee)

Any reconnection of services that occur on a weekend or holiday will incur an additional \$25 premium reconnect fee. If the \$25 premium fee is declined, services will be reconnected the next business day.

Same day reconnection - All payments must be made before 2 p.m. Payments after 2 p.m. services will be restored the following day.

Payments after 2 p.m. Sundays/holidays - Services will be restored next business day without \$25 premium reconnect fee.

Meter tampering

Metering tampering is prohibited by Florida State Law and incurs a \$300 fine for the first offense and a \$500 fine for the second offense. Only Toho Water Authority representatives are permitted to access meters.

Payment Assistance

Life happens and along with it sometimes we experience financial strains. Toho has two programs to help customers. Payment extension requests gives you more time to pay your bill. Visit www.tohowater.com to request an extension. Our Toho Assistance Program (TAP) offers financial assistance to qualifying customers. Scan the QR code to apply



Plumbing Concerns?

If you have a water, backflow or sewer concern please contact Toho before calling a plumber. We can evaluate if the service of a plumber is necessary. If a plumber is contacted first, Toho will not assume responsibility for any incurred costs. Call us at 407-944-5000 or email customerservice@tohowater.com.



**MAGIC RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 038
9/12/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
395-1	MAGIC VILLAGE RESORT 2 HOA (MRCDD)	09/12/2025	Magic Reserve CDD	7,113.70
Total:				7,113.70

Secretary / Asst. Secretary

Chair / Vice Chairman

Please make check payable to:
Magic Reserve CDD
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817-8329
RyanA@pfm.com // (407) 723-5949

Magic Village Resort 2 HOA

c/o FirstService Residential
2300 Maitland Center Parkway
Ste.101
Maitland, FL 32751

INVOICE

**Bill To**

Magic Reserve CDD
Attn. Audrey Ryan
3501 Quadrangle Blvd
Ste.270
Orlando, FL 32817

Invoice # 395

Invoice Date 09/12/2025

RECEIVED

By A Ryan at 12:15 pm, Sep 12, 2025

DESCRIPTION	AMOUNT
Toho Water - Account # 002589694 - 033115419 August 2025	\$15,447.03
TOTAL	\$15,447.03

Budgeted amount \$ 8,333.33

FR amount \$7,113.70



Toho Water Authority
P.O. Box 30527
Tampa, Florida, 33630-3527
www.tohowater.com

MAGIC VILLAGE 2, LLC

Service Address:
30601 REEDY CREEK BOULEVARD 6
INCH IRR

Account Number: 002589694-033115419
Past Due Amount: \$0.00
Current Charges: \$24,519.10
Total Amount Due: \$24,519.10

Customer Service: (8am - 5pm) 407-944-5000

Our 2024 water quality reports will be available July 1 on qrco.de/tohowaterquality.

Meter Number	Number of Days	Previous Meter Reading		Current Meter Reading		Water Usage
		Date	Reading	Date	Reading	
18001009	31	06/27/2025	166400	07/28/2025	169290	2890

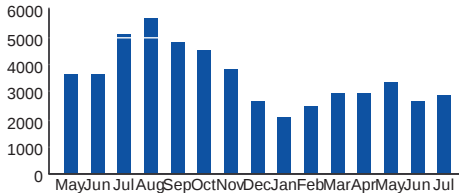
Payment - Thank You \$-21,869.10

Balance Forward \$0.00

Current Transaction(s)
Irrigation Base Charge \$214.10
Irrigation Usage \$24,305.00
Current Transaction Total \$24,519.10

Total Amount Due \$24,519.10

Irrigation



Please return this portion with your payment - Do not send cash through the mail.



Toho Water Authority
P.O. Box 30527
Tampa, Florida, 33630-3527
www.tohowater.com

Account Number 002589694-033115419

Past Due Due Now	Current Charges		Total Amount to be drafted
	Amount Due	Due Date	
\$0.00	\$24,519.10	08/22/25	\$24,519.10



MAGIC VILLAGE 2, LLC
PO BOX 34769
CHARLOTTE NC 28234-4769

DO NOT PAY

YOU ARE ENROLLED IN AUTODRAFT

0025896940331154190024519108

Ways to pay

ON OUR WEBSITE

www.tohowater.com

Payment Source

eCheck, Credit/Debit Cards

Fees

Free for eCheck and Credit/Debit*

*Using one-time payment option will incur convenience fees:
\$1.25 for every \$100.00 for credit/debit cards.

BY PHONE

Call 407-944-5000 for our automated payment system

Payment Source

eCheck, Credit/Debit Cards

Fees

Free for eCheck

\$1.25 for every \$100.00 for credit/debit cards

BY MAIL

Please remit your check or money order in advance of your due date to avoid late fees. Penalties are assessed on all accounts if payment is not received by the due date.

Please remit your payment to:

Toho Water Authority
PO Box 30527
Tampa, FL 33630-3527

Payment Source

Check or Money Order

SELECT PAYMENT LOCATIONS

Amscot: No Convenience Fees
MoneyGram participating locations
(Walmart, CVS, 7-Eleven and Ace Cash Express)

Payment Source

Cash

Fees

\$1.25

eBills

Go paperless by creating an online payment account on
www.tohowater.com.

EMERGENCIES - For water or sewer related emergencies
call our customer service call center at **407 944 5000**.

Can't pay your bill?

If you are unable to pay your water bill, please visit
www.tohowater.com or call us before your bill goes past due and ask
us about our Payment Assistance options. Call us at 407-944-5000 or
scan the QR code below.

Disconnection for nonpayment

Accounts that become delinquent will be assessed a \$50 fee and are
subject to possible interruption of water services. Customers must
notify our call center at 407-944-5000 that the account has been paid
in full.

RECONNECTION SCHEDULE

WEEKDAYS

Before 2 p.m. - Payments made before 2 p.m. will be connected the
same day with no additional fee.

After 2 p.m. - Payments made after 2 p.m. to 7 p.m. will incur an
additional fee of **\$25** for premium same day reconnection. If the \$25
premium fee is declined, services will be reconnected on the next
business day.

WEEKENDS AND HOLIDAYS (\$25 Premium Reconnect Fee)

Any reconnection of services that occur on a weekend or holiday will
incur an additional \$25 premium reconnect fee. If the \$25 premium fee
is declined, services will be reconnected the next business day.

Same day reconnection - All payments must be made before 2 p.m.
Payments after 2 p.m. services will be restored the following day.

Payments after 2 p.m. Sundays/holidays - Services will be restored
next business day without \$25 premium reconnect fee.

Meter tampering

Metering tampering is prohibited by Florida State Law and incurs a
\$300 fine for the first offense and a \$500 fine for the second offense.
Only Toho Water Authority representatives are permitted to access
meters.

Payment Assistance

Life happens and along with it sometimes
we experience financial strains. Toho has two
programs to help customers. Payment
extension requests gives you more time to
pay your bill. Visit www.tohowater.com to
request an extension. Our Toho
Assistance Program (TAP) offers
financial assistance to qualifying
customers. Scan the QR code to apply.



Plumbing Concerns?

If you have a water, backflow or
sewer concern please contact
Toho before calling a plumber.
We can evaluate if the service of a
plumber is necessary. If a plumber is
contacted first, Toho will not assume
responsibility for any incurred costs.
Call us at 407-944-5000 or email
customerservice@tohowater.com.





Magic Reserve Community Development District

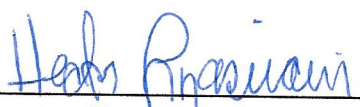
**Ratification of Payment Authorization
Nos. 231 – 236**

**MAGIC RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 231
7/21/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
87052-071425	DUKE ENERGY (MRCDD)	07/14/2025	Magic Reserve CDD	4,125.72
384	MAGIC VILLAGE RESORT 2 HOA (MRCDD)	07/11/2025	Magic Reserve CDD	8,333.34
385	MAGIC VILLAGE RESORT 2 HOA (MRCDD)	07/11/2025	Magic Reserve CDD	68.39
388	MAGIC VILLAGE RESORT 2 HOA (MRCDD)	07/11/2025	Magic Reserve CDD	1,877.38
389	MAGIC VILLAGE RESORT 2 HOA (MRCDD)	07/11/2024	Magic Reserve CDD	90.00
2025-38759	OSCEOLA NEWS GAZETTE (MRCDD)	07/17/2025	Magic Reserve CDD	792.45
Total:				15,287.28

Secretary / Asst. Secretary

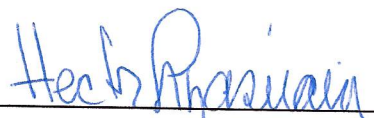

Chair / Vice Chairman

**MAGIC RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 232
8/8/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
112412	AQUATIC WEED CONTROL, INC. (MRCDD)	08/01/2025	Magic Reserve CDD	115.00
69272	COBB COLE (MRCDD)	08/04/2025	Magic Reserve CDD	38.00
39953-072325	DUKE ENERGY (MRCDD)	07/23/2025	Magic Reserve CDD	1,503.33
OE-EXP-08-2025-18	PFM GROUP CONSULTING LLC (MRCDD)	08/07/2025	Magic Reserve CDD	152.94
Total:				1,809.27

Secretary / Asst. Secretary



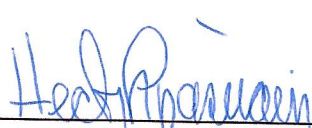
Chair / Vice Chairman

**MAGIC RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 233
8/15/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
87052-081325	DUKE ENERGY (MRCDD)	08/13/2025	Magic Reserve CDD	4,125.95
390	MAGIC VILLAGE RESORT 2 HOA (MRCDD)	08/12/2025	Magic Reserve CDD	8,333.33
391	MAGIC VILLAGE RESORT 2 HOA (MRCDD)	08/12/2025	Magic Reserve CDD	73.64
394	MAGIC VILLAGE RESORT 2 HOA (MRCDD)	08/12/2025	Magic Reserve CDD	1,877.38
DM-08-2025-36	PFM GROUP CONSULTING LLC (MRCDD)	08/08/2025	Magic Reserve CDD	2,916.67
Total:				17,326.97

Secretary / Asst. Secretary

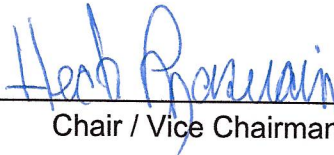

Chair / Vice Chairman

**MAGIC RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 234
8/22/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
39953-082225	DUKE ENERGY (MRCDD)	08/22/2025	Magic Reserve CDD	1,503.56
Total:				1,503.56

Secretary / Asst. Secretary

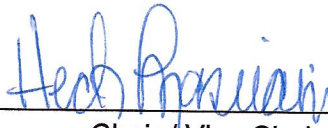

Chair / Vice Chairman

**MAGIC RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 235
8/29/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7615	VGLOBALTECH (MRCDD)	08/02/2025	Magic Reserve CDD	110.00
Total:				110.00

Secretary / Asst. Secretary



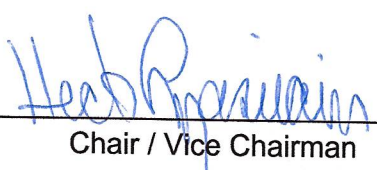
Chair / Vice Chairman

**MAGIC RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 236
9/5/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
113457	AQUATIC WEED CONTROL, INC. (MRCDD)	09/01/2025	Magic Reserve CDD	115.00
4493	BOYD ENGINEERING, INC. (MRCDD)	09/03/2025	Magic Reserve CDD	260.00
137708	PFM GROUP CONSULTING LLC (MRCDD)	08/11/2025	Magic Reserve CDD	112.86
7700	VGLOBALTECH (MRCDD)	09/02/2025	Magic Reserve CDD	110.00
Total:				597.86

Secretary / Asst. Secretary



Chair / Vice Chairman



Magic Reserve Community Development District

Review of District Financial Statements



Magic Reserve CDD

September 2025 Financial Package

September 30, 2025

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



Magic Reserve CDD
Statement of Financial Position
As of 9/30/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$ 241,569.89				\$ 241,569.89
Prepaid Expenses	8,538.71				8,538.71
Deposits	2,995.00				2,995.00
Debt Service Reserve Series 2016		\$ 343,825.00			343,825.00
Revenue Series 2016		415,121.19			415,121.19
Acquisition/Construction Series 2016			\$ 5,806.40		5,806.40
Total Current Assets	\$ 253,103.60	\$ 758,946.19	\$ 5,806.40	\$ -	\$ 1,017,856.19
<u>Investments</u>					
Amount Available in Debt Service Funds				\$ 758,946.19	\$ 758,946.19
Amount To Be Provided				3,761,053.81	3,761,053.81
Total Investments	\$ -	\$ -	\$ -	\$ 4,520,000.00	\$ 4,520,000.00
Total Assets	\$ 253,103.60	\$ 758,946.19	\$ 5,806.40	\$ 4,520,000.00	\$ 5,537,856.19
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$ 210,375.27				\$ 210,375.27
Due To Other Governmental Units	22,735.49				22,735.49
Total Current Liabilities	\$ 233,110.76	\$ -	\$ -	\$ -	\$ 233,110.76
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$ 4,520,000.00	\$ 4,520,000.00
Total Long Term Liabilities	\$ -	\$ -	\$ -	\$ 4,520,000.00	\$ 4,520,000.00
Total Liabilities	\$ 233,110.76	\$ -	\$ -	\$ 4,520,000.00	\$ 4,753,110.76
<u>Net Assets</u>					
Net Assets, Unrestricted	\$ (10,190.29)				\$ (10,190.29)
Current Year Net Assets, Unrestricted	11,520.00				11,520.00
Net Assets - General Government	17,222.20				17,222.20
Current Year Net Assets - General Government	1,440.93				1,440.93
Net Assets, Unrestricted		\$ 730,318.28			730,318.28
Current Year Net Assets, Unrestricted		28,627.91			28,627.91
Net Assets, Unrestricted			\$ 200,780.62		200,780.62
Current Year Net Assets, Unrestricted			225.78		225.78
Net Assets - General Government			(195,200.00)		(195,200.00)
Total Net Assets	\$ 19,992.84	\$ 758,946.19	\$ 5,806.40	\$ -	\$ 784,745.43
Total Liabilities and Net Assets	\$ 253,103.60	\$ 758,946.19	\$ 5,806.40	\$ 4,520,000.00	\$ 5,537,856.19



Magic Reserve CDD
Statement of Activities
As of 9/30/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$ 433,820.27				\$ 433,820.27
Land Lease Income	11,520.00				11,520.00
Other Income & Other Financing Sources	2,816.72				2,816.72
On-Roll Assessments		\$ 338,729.66			338,729.66
Other Income & Other Financing Sources		2,199.31			2,199.31
Total Revenues	<u>\$ 448,156.99</u>	<u>\$ 340,928.97</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 789,085.96</u>
<u>Expenses</u>					
Public Officials Insurance	\$ 3,270.00				\$ 3,270.00
Trustee Services	4,040.64				4,040.64
Management	35,000.00				35,000.00
Engineering	1,370.00				1,370.00
Disclosure Agent	3,750.00				3,750.00
Property Appraiser	103.57				103.57
District Counsel	8,344.50				8,344.50
Assessment Administration	5,000.00				5,000.00
Audit	3,255.00				3,255.00
Arbitrage Calculation	500.00				500.00
Legal Advertising	1,093.93				1,093.93
Contingency	281.98				281.98
Web Site Maintenance	2,220.00				2,220.00
Dues, Licenses, and Fees	175.00				175.00
Irrigation	169,855.78				169,855.78
Property & Casualty	3,996.00				3,996.00
General Repair & Maintenance	116,876.50				116,876.50
Lake Maintenance	1,380.00				1,380.00
Landscaping Maintenance & Material	19,335.15				19,335.15
Streetlights	67,840.15				67,840.15
Principal Payment		\$ 105,000.00			105,000.00
Interest Payments		235,868.76			235,868.76
Total Expenses	<u>\$ 447,688.20</u>	<u>\$ 340,868.76</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 788,556.96</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$ 12,492.14				\$ 12,492.14
Interest Income		\$ 28,567.70			28,567.70
Interest Income			\$ 225.78		225.78
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 12,492.14</u>	<u>\$ 28,567.70</u>	<u>\$ 225.78</u>	<u>\$ -</u>	<u>\$ 41,285.62</u>
Change In Net Assets	<u>\$ 12,960.93</u>	<u>\$ 28,627.91</u>	<u>\$ 225.78</u>	<u>\$ -</u>	<u>\$ 41,814.62</u>
Net Assets At Beginning Of Year	<u>\$ 7,031.91</u>	<u>\$ 730,318.28</u>	<u>\$ 5,580.62</u>	<u>\$ -</u>	<u>\$ 742,930.81</u>
Net Assets At End Of Year	<u><u>\$ 19,992.84</u></u>	<u><u>\$ 758,946.19</u></u>	<u><u>\$ 5,806.40</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 784,745.43</u></u>



Magic Reserve CDD
Budget to Actual
For the month ending 09/30/2025

	YTD Actual	YTD Budget	YTD Variance	FY 2025 Adopted Budget	Percentage
<u>Revenues</u>					
On-Roll Assessments	\$ 433,820.27	\$ 429,430.00	\$ 4,390.27	\$ 429,430.00	101.02%
Interest Income	12,492.14	-	12,492.14	-	0.00%
Land Lease Income	11,520.00	-	11,520.00	-	0.00%
Other Income & Other Financing Sources	2,816.72	-	2,816.72	-	0.00%
Net Revenues	\$ 460,649.13	\$ 429,430.00	\$ 31,219.13	\$ 429,430.00	107.27%
<u>General & Administrative Expenses</u>					
Trustee Services	\$ 4,040.64	\$ 4,100.00	\$ (59.36)	\$ 4,100.00	98.55%
District Management Fees	35,000.00	35,000.00	-	35,000.00	100.00%
Engineering Fees	1,370.00	10,000.00	(8,630.00)	10,000.00	13.70%
Disclosure Agent	3,750.00	5,000.00	(1,250.00)	5,000.00	75.00%
Property Appraiser	103.57	325.00	(221.43)	325.00	31.87%
District Counsel	8,344.50	18,000.00	(9,655.50)	18,000.00	46.36%
Assessment Administration	5,000.00	5,000.00	-	5,000.00	100.00%
Re-Amortization Schedule	-	250.00	(250.00)	250.00	0.00%
Arbitrage	500.00	500.00	-	500.00	100.00%
Audit	3,255.00	3,500.00	(245.00)	3,500.00	93.00%
Legal Advertising	1,093.93	2,000.00	(906.07)	2,000.00	54.70%
Contingency	281.98	1,200.00	(918.02)	1,200.00	23.50%
Web Site Maintenance	2,220.00	2,580.00	(360.00)	2,580.00	86.05%
Dues, Licenses & Fees	175.00	175.00	-	175.00	100.00%
Irrigation	169,855.78	100,000.00	69,855.78	100,000.00	169.86%
Public Officials' Liability Insurance	3,270.00	3,500.00	(230.00)	3,500.00	93.43%
General Insurance	3,996.00	4,300.00	(304.00)	4,300.00	92.93%
Lake Maintenance	1,380.00	4,000.00	(2,620.00)	4,000.00	34.50%
HOA Maintenance	116,876.50	120,000.00	(3,123.50)	120,000.00	97.40%
Landscaping Maintenance and Material	19,335.15	30,000.00	(10,664.85)	30,000.00	64.45%
Streetlights	67,840.15	80,000.00	(12,159.85)	80,000.00	84.80%
Total General & Administrative Expenses	\$ 447,688.20	\$ 429,430.00	\$ 18,258.20	\$ 429,430.00	104.25%
Total Expenses	\$ 447,688.20	\$ 429,430.00	\$ 18,258.20	\$ 429,430.00	104.25%
Net Income (Loss)	\$ 12,960.93	\$ -	\$ 12,960.93	\$ -	



Magic Reserve Community Development District

Staff Reports