

*Remington Community
Development District*

Agenda

June 25, 2019

AGENDA

Remington

Community Development District

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June 18, 2019

Board of Supervisors
Remington Community
Development District

Dear Board Members:

The Board of Supervisors of the Remington Community Development District will meet **Tuesday, June 25, 2019 at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Blvd., Kissimmee, FL 34744.** Following is the advance agenda for the meeting:

- I. Roll Call
- II. Modifications to Agenda
- III. Public Comment Period
- IV. Approval of Minutes of the May 21, 2019 Meeting
- V. Review and Acceptance of Fiscal Year 2018 Audit Report
- VI. Discussion of Request for Pet Waste Stations in Windsor Park
- VII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - 1. Approval of Check Register
 - 2. Balance Sheet and Income Statement
 - 3. Field Manager's Report
 - 4. Presentation of OCSO Detail Reports
 - 5. Security
- VIII. Supervisor's Requests
- IX. Adjournment

The second order of business is Modifications to the Agenda. Any modifications will be announced under this section.

The third order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The fourth order of business is the approval of minutes from the May 21, 2019 meeting. The minutes are enclosed for your review.

The fifth order of business is review and acceptance of Fiscal Year 2018 Audit Report. A copy of the report will be provided under separate cover.

The sixth order of business is discussion of request for pet waste stations in Windsor Park. Back-up is provided for your review.

The seventh order of business is the Staff Reports. Section C is the District Manager's Report. Section 1 includes the check register being submitted for approval and Section 2 is the balance sheet and income statement for your review. Section 3 is the Field Manager's Report that will update you on the status of any field or maintenance issues around the community. The Field Manager's Report will be provided under separate cover. Section 4 is the presentation of OCSO detail reports. A copy of the reports are enclosed for your review. Section 5 is the security report from Universal Protection Services.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,



Jason Showe
District Manager

Cc: Scott Clark, District Counsel
Mark Vincutonis, District Engineer
Darrin Mossing, GMS

MINUTES

MINUTES OF MEETING
REMINGTON
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Remington Community Development District was held on Tuesday, May 21, 2019 at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

Brian (Ken) Brown	Chairman
Kenneth Soukup	Vice Chairman
Barbara Kirk	Assistant Secretary

Also present were:

Jason Showe	District Manager
Scott Clark	District Counsel
Cameron Hindle	District Engineer
Alan Scheerer	Field Manager
Eric Luciano	Universal Protection Service
Scott Newman	Universal Protection Service
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Brown called the meeting to order at 6:00 p.m. and Mr. Showe called the roll. All Supervisors were present with the exception of Mr. Thilburg and Mr. Mehrlich.

SECOND ORDER OF BUSINESS

Modifications to Agenda

Mr. Brown: We have none.

THIRD ORDER OF BUSINESS

Public Comment Period

Mr. Brown: If you have any comments, please raise your hand, provide your name and address and keep your comments to three minutes.

Dennis Essing, 186 Club Villas Lane: The flowers look beautiful.

Mr. Scheerer: Thank you.

Larry Hurley, 2616 Keswick Court: I just want to remind the Board that we all agreed on the parking rules. We updated the documents, they were posted and registered with the County. We decided to update them ourselves and the language will go on some of these signs. Other than that, that's all I want to talk about right now.

Diego Valdes, 507 Berry James Court: I mentioned at the last meeting and emailed GMS regarding the dates and times that there is no guard at the gates. The Board has a fiduciary responsibility to this community to make sure that the \$250,000 being paid is being used appropriately. I don't know what's going to happen.

Mr. Brown: We are going to discuss that later in the meeting under security.

Mr. Scheerer: Scott Newman is here today. Just so you know, the security company only gets paid for the hours they physically work. So, if they are not there, then they are not getting paid for their hours at the guardhouse. I think Scott can touch on a few of the concerns and what has been happening. I had a meeting with Scott last week and we put everything on the table. I know there was an incident over the weekend. I think there was a no show. I will let Scott go into that.

Chassidy Bowles, 116 Westmoreland Circle: Last time, I brought up the issue of street parking. It has gotten a little better. I sent videos to Jillian. Now they are being sneaky, coming in at 12:30 a.m. and 1:30 a.m. to park and remain until 2:00 p.m. It reached the point where you can barely get down the road because cars are parked on both sides of Westmoreland Circle.

Mr. Brown: Send those videos to Jason.

Mr. Scheerer: We are working on the patrol hours for the Osceola County Sheriff's Office. We will get those finalized and set up the time that was requested.

Ms. Bowles: I sent a video to the HOA Property Manager because some people were trying to park in the front yard.

Mr. Scheerer: That's because we are trying to keep them off of the street.

Ms. Bowles: They had cars parked in the streets and on the apron.

Mr. Brown: Is that one house or multiple houses?

Ms. Bowles: Its two houses and down the street from where Tim lives, they are parking on the street and in the front yard.

Mr. Brown: Are people living there?

Ms. Bowles: I suppose they are living there. All of the houses are owned by Invitation Homes. There is a Property Management Company that is a subsidiary of Blackstone Investment

Corp. They have thousands of homes across the country and own several homes in Remington. Just about every single one of them is in violation.

Mr. Brown: Is there anyone else? Hearing none, we will close the public comment period.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the April 30, 2019 Meeting

Mr. Brown: Does anyone have any changes?

Mr. Soukup: I have no corrections.

Ms. Kirk: I don't have any corrections either.

On MOTION by Mr. Soukup seconded by Ms. Kirk with all in favor the minutes of the April 30, 2019 meeting were approved, as presented.

FIFTH ORDER OF BUSINESS

Consideration of Proposal for Routine Street Sweeping with USA Services

Mr. Showe: We presented a proposal for street sweeping in your agenda, which includes an increase. We used them for over 10 years and there have been no past increases.

Mr. Scheerer: I received a phone call from USA Services. Their Operations Manager talked about some of the problems they have been having in the community with the abundance of debris, leaves and acorns. They are requesting an increase from \$650 to \$950 per month. I have been your Field Manager for about 14 years and they never ever requested an increase. They always swept for the same amount of money. A lot of these costs are not only just the amount of debris that is being picked up throughout the year, but when they get full during the peak season, they have to dump in St. Cloud, come back and go back to St. Cloud. If they need it, not necessarily every time, they would like to bring a dumpster onsite to dump here and then pull the dumpster offsite. There's an additional charge whenever they do it. It wouldn't be now, obviously because the streets are in pretty good shape, but during the peak leaf and debris season, it would be an additional \$250 for an onsite dumpster. They would bring it out, dump everything in the dumpster and go back sweeping. It keeps them on the property throughout the entire time to get through all of the neighborhoods.

Mr. Brown: So they bring it with them and then take it back with them when they leave.

Mr. Scheerer: Yes. That would be their responsibility. They would drop it off, sweep, dump everything and pull it out. It wouldn't stay here. I think he said they are thinking a maximum of three times a year for the dumpster.

Ms. Kirk: Okay. So, he does it twice a month.

Mr. Scheerer: Yes.

Ms. Kirk: So you're talking on top of the \$950, an additional \$250 for disposal.

Mr. Scheerer: For those months.

Mr. Soukup: Three times a year.

Mr. Scheerer: Yes, three times a year, maximum.

Mr. Brown: For three months, he might get \$250.

Mr. Scheerer: Yes.

Mr. Brown: Because they probably only do it once a month. I doubt he would have to bring it twice in a month.

Mr. Scheerer: I don't think they are going to bring it twice a month, but it does say per sweep. I could get some clarification on that, but like I said, they never had an increase since I have been here. They have been pretty dedicated and usually make their rounds every two weeks.

Mr. Brown: Everyone else would get a contract with at least some increase.

Mr. Showe: Yes.

Mr. Scheerer: We increased security, the pool contract, landscaping and Applied Aquatic. Over the past many years that I have been privileged to be here, they never asked for an increase.

Mr. Soukup: With fuel charges alone, its more than fair.

Mr. Scheerer: Yes, with fuel costs, dumps and disposal.

Mr. Showe: Considering the longevity that they have been out here and haven't had an increase, we thought it was a reasonable request, if you look at it over the long run.

Mr. Brown: Are they requesting it next month or in October?

Mr. Scheerer: They would like it right now for the rest of the year. We can start on June 1, if we had to because this month is almost over.

Mr. Brown: There's no change?

Mr. Showe: In service? No.

Mr. Brown: In the budget.

Mr. Showe: We would be okay for the current year. We will adjust it for the final budget. I think we can absorb the increase. It's not going to be substantial.

Mr. Brown: That's why I was thinking October 1st because then we could just plan for it.

Ms. Kirk: So we are talking about another \$3,000 for the year if they do it once a month.

Mr. Scheerer: There won't be any dumps this year so they don't need the dumpster for the rest of this year. It will come later in the fall.

Mr. Showe: When the leaves start falling again.

Mr. Brown: So they only do the extra \$250 when there are a ton of leaves or acorns in the road.

Ms. Kirk: Okay.

On MOTION by Mr. Soukup seconded by Ms. Kirk with all in favor the proposal from USA Services for Routine Street Sweeping with in the amount of \$950 per sweep with a \$250 disposal fee was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Clark: I don't have anything for the Board.

B. Engineer

Mr. Hindle: A couple of meetings ago, we were asked to review the pavement throughout the entire community and get some prices for resurfacing. I went through all of the neighborhoods and evaluated all roads. We included a report in your agenda with a timeline of when we think each phase should be completed and an estimated price. The prices were based off of numbers we received from contractors recently for similar resurfacing jobs. Also, they do change by the time we do it, but that's in the budget. We recommend doing Phase 1, which is Parkland Square and Somerset as soon as the Board budgets for it. We felt those were by far the worst roads. Based on a prior report, resurfacing was done five or six years ago and we pushed it back. After that is Phase 2, which is Eagles Landing, Windsor Park and Oakview, which could be done a year later, but Parkland Square and Somerset need to be done immediately because they haven't been resurfaced in 15 to 20 years. Then after that, there's a break until 2026 to 2028 before you have to do more resurfacing. I can answer any questions.

Mr. Brown: Are these the ones that we have left to do?

Mr. Showe: Correct. Just for the Board's information, we looked at the current projections. Right now, you have over \$1 million in your Roadway Fund and are projecting about \$97,000 for next year's budget. So, we based our projections of what you have coming in. Right now, you have sufficient funds, putting \$97,000 every year to cover Phases 1, 2 and 3. When you get to Phase 4, which is currently another \$1.2 million, that's where we are running short. Maybe it's something that we can look at next year for cashflow or maybe an increase that would help you offset some of those costs long-term. The good thing with this District is you have so many units that even a small assessment increase of \$100 nets you a lot of money that you can use for these going forward. For now, you have sufficient funding for Phases 1, 2 and 3.

Mr. Brown: But we don't need to do Phase 3, until 2026.

Mr. Showe: Correct. By using cashflow, you have enough for the first three phases, but Phase 4 becomes a challenge.

Mr. Hindle: It's hard to know what it's going to be because the first few phases got pushed back further and further. So, it could be the same way where the ones we are projecting, could be pushed back a year or shuffled around.

Mr. Brown: When we originally raised assessments, we were thinking we would never have to raise assessments for 25 years. Is that because the prices skyrocketed on doing roadwork?

Mr. Showe: I think the price of materials increased.

Mr. Hindle: Prices doubled for material, labor, etc.

Mr. Brown: Are there any questions?

Mr. Soukup: So at this point, Parkland Square and Somerset, at least for now are still okay?

Mr. Hindle: Yes. It's not immediately urgent to where it's going to fail, but it's rough driving on those roads, but it could be pushed back a year.

Mr. Soukup: The next fiscal year starts in October and we can start at that point.

Mr. Brown: That's usually when we started it.

Mr. Showe: We try to do it in the fall when temperatures are cooler. That's the perfect time to do it.

Mr. Scheerer: We priced the trees in those neighborhoods too because the Board wanted the trees in these neighborhoods to get a good Class 2 pruning. So, we are pricing that as well.

Mr. Brown: Okay.

Mr. Showe: No action is required by the Board. It's for the Board's information, but it's a good time to start thinking about it as we go into the next fiscal year.

Mr. Scheerer: Absolutely.

C. District Manager's Report

1. Approval of Check Register

Mr. Showe: For the General Fund, we have Checks 5914 through 5933 for \$71,918.43. In the Capital Projects Fund, we have Checks 63 and 64 for \$33,145 and April payroll for \$718.80, for a total amount of \$105,782.23. Alan and I would be happy to answer any questions. If not, we would be looking for a motion to approve.

On MOTION by Mr. Soukup seconded by Ms. Kirk with all in favor the April Check Register totaling \$105,782.23 was approved.

2. Balance Sheet and Income Statement

Mr. Showe: No action is required by the Board. All of the account lines are falling in line as we would expect. Through April 12th, we are 98% collected on your assessments so we should be in good shape once tax certificate revenues come in.

3. Presentation of Final Arbitration Rebate Calculation Report

Mr. Showe: This was completed after the bonds were closed and paid off. There is no obligation by the Board. We did not meet any triggers to refund any money so we are in compliance with the bonds.

Mr. Brown: For anyone in Phase 2, there are no bonds anymore.

Mr. Showe: Your next assessment will just reflect operations and maintenance.

4. Presentation of Number of Registered Voters – 3,164

Mr. Showe: We are required to present this annually to the Board. Currently in Remington, there are 3,164 registered voters. This is just for the Board's information. Your Board already completely turned over to resident control. So, it's just a compliance issue.

Mr. Soukup: This is annual compliance?

Mr. Showe: Yes. We are required annually to announce the number of registered voters in the District. It's more important in the Districts that are transitioning from landowner to resident because there is a trigger you have to hit for the number of registered voters, but beyond that, we are required to announce it annually.

5. Field Manager's Report

Mr. Scheerer: The cameras in the Amenity Center are in good shape. Both were changed. Blinds were installed. We were waiting for the other ones to come in. Apparently, Chet received them and didn't tell me. Chet has the new door. Right now, we are looking at a date between this meeting and the first week of June for Chet is going to install the door in the morning and ACT being here in the afternoon to reconnect and install a magnetic latch on the door and make sure that the key card system is wired correctly. We are hoping that will happen in the next week to two weeks. So, we are hoping to get that out of the way. We signed all of the paperwork for the roof placement. They should be in permitting, if they don't already have the permit. They are telling me the second week of June is a tentative start time for them to do the roof. I am seriously contemplating closing the entire facility down; the pool, playground and parking lot because they are going to have tarps laid out to catch all of the roof debris. I had a personal conversation with Jared Schmitt to make sure they are as diligent as possible to make sure we don't end up with tacks and roof nails when they are done. So, we are going to close this facility down. I have some H-Frame signs being made. We will put them at the parking lot entrance. Maybe I will put a couple at the entrance to the community as you come in. Once we know for sure when they are going to start, we will try to get them out at least a week in advance to give everybody notice and we will get security to make sure that nobody is to be in the building at any time while construction is ongoing. We may even want to consider a daytime officer if that is the case. We are well under the budgeted amount. I think we had \$38,000 in the budget and the price is \$18,000 plus \$2,000 for the gutters that the Board approved last month, which I think we could all roll into a roof replacement project so we don't have to take it out of a different line item.

Mr. Brown: Did they say how long it would take?

Mr. Scheerer: They were thinking about three days from start to finish, obviously, weather permitting and barring any problems. It's the original roof of the building. We know that we are going to have some rocks somewhere and they need plywood decking, which is \$42 per sheet. We

will deal with that when the time comes. They said a week, but realistically Jared said it should take about three days. We could have it done by a sub of Don Schmidt Roofing, but I want to make sure Don Schmidt's guys were doing the work. That's why its drawn out to almost six weeks before they can actually get to work because that's when his crews are ready. I don't want a subcontractor because they are not as invested as the Schmidts will be. The fitness equipment is in good shape. We will be bringing back at a later date, some estimates for upgrades and equipment. We have \$10,000 budgeted. The pool is in good shape. The phone is working. We had an etched wooden pool sign out here that is split across the middle. So, we went ahead and removed that. We are going to replace it with a non-wood etched sign. It would be like a three-layer applied poly sign. There was also an old bench sitting out there that is starting to rust so we removed it. We have the ability to add a new bench at some point if the Board wants to, but I've never ever seen anybody on that bench in all of the years that I have been here. The gates had minor repairs and are now working. Security reported that the exit gate was not closing. That was repaired today by ACT. Even though my report says that the they are treating the lakes in accordance with our contract, Lake 3 is the only lake I have seen with algae on it. I've already reported it to Applied Aquatic. We continue to meet with REW on a weekly basis. I think everything looks good as far as the landscaping. The sidewalk grinding is complete. We are moving into the replacement phase. Larry sent me some pictures along the Boulevard, which we will address when we hit the Boulevard. We are still waiting on permitting from Chad on the flagpole for the park and guardhouse. I had the crews out, popping all of the manhole covers and removing garbage and debris. We are not removing leaves. We are also taking all of the surface trash that flows, which we do every year pre-hurricane season that starts in a couple of weeks. We had the split rail fence by the big pond by Oakview cleaned as well as the one by the baseball field. We talked about USA Services. There was a damaged sign on Knightsbridge. The lights that Larry asked us to look at for the Lakeshore entrance were replaced. I didn't put in my report that there was a resident in Water's Edge that voiced concern that an area behind the houses on his lake wasn't getting mowed. He was 100% right. That is now being mowed on a regular basis. I met with John on Friday of last week. Larry asked me about the status of the drinking fountain out here. We had to order a part. We received it and it will go in next week. We are also going to have a stop sign replacement program. I already purchased 25 stop signs and have a list of where they need to go. I am just

waiting to our crew to replace all of the 30x30 stop signs, starting with the first 25. We have more than 25 and are doing 25 at a time.

Mr. Brown: Jill talked to me about the HOA wanting to have a meet and greet in here, but she never said whether they did it. Did you set it up with her?

Mr. Hurley: We are attempting to get Artemis Management to set it up. It's supposed to be a wine and cheese at the golf course because it's too small in here. They are bringing the wine and cheese.

Mr. Brown: She asked me about it and then I never heard anything else so I didn't know where it went.

Mr. Hurley: We still haven't set a date.

6. Security

Mr. Luciano: Since the last meeting, which was three weeks ago, the Partin Settlement Road Gate had 12,920 visitors versus the E. Lakeshore Boulevard Gate, which had 7,004 visitors. We had 55 tags, 4 tows, 3 attempted tows and 7 repeat offenders.

Mr. Newman: I am a manager with Allied Universal. I was here three months ago. I was removed from this site and returned a month ago. I am not very happy with our performance to say the least so I moved two of our problem officers and replaced them with officers that will do a better job until we find the right personnel out here. I will be here on weekends for the next month because that seems to be where we have the biggest issues. I asked my field team to come out on the weekends and leave when they are supposed to leave, between 5:00 p.m. and 6:00 p.m. I think that will curb the problems, especially with Eric being onsite. We are just hammering out the supervision a little more and making some changes. We will have a site meeting. I'm going on vacation, but when I return, we will have all new staff other than Eric. So, there will be new faces, which I think we need here to be where we need to be. I have seen your emails regarding your unhappiness. We will just do everything. Unfortunately, like we said before, sometimes they don't make the right choices. We tell them what they need to do and it is up to them to make the right decisions, which they have not been making lately. My office manager will be providing more supervision. Hopefully, this will help in going in the right direction. I was out for some calls. There were some concerns about radios and the light bar. We have new ones.

Mr. Brown: Have you given any thought to installing a time clock so we can track of those that are not there at 7:00 p.m.?

Mr. Newman: They do not punch into a time clock. They are supposed to phone in seven minutes before and seven minutes after their shift begins. If they don't call, then a supervisor gets called. I know they are busy, but it only takes two seconds to call in and call out. So, we will get that instituted. We had a guard leave early. We will make sure that Remington is not billed for those hours.

Mr. Scheerer: The other item, Scott that we talked about were the Post Orders for the officers to make sure that every officer understands what their responsibilities are. In the minutes from the last month's meeting, it was stated that the daytime security officers do not ticket or tow during the day. That is not correct. They are here to rove, do their drive through, note any vehicles that are parked where they should be parked and if need a ticket, they get ticketed. If they need to get towed, they get towed. So, if anybody shows up back here saying that they can park, that is obviously not correct because we said that they cannot park there at multiple meetings with yourself and Eric. It will be good to have Eric here on the weekends as things seem to run a bit smoother when they are here. Please, ticket and tow. We have Memorial Weekend coming up and it's going to be crazy here so be ready.

Mr. Brown: We tend to give people breaks on holidays, but that still doesn't mean they can block streets.

Mr. Scheerer: Nobody gets a break.

Ms. Kirk: This weekend, I had noise cancelling earphones and ear plugs because my neighbors party every single weekend. It sounds like a Disco in my house.

Mr. Hurley: How are we logging in who is requesting street parking? How are they doing this from day to day? Eric is off two days. Does someone replace him? Is he looking at a logbook that says this house on Wednesday requested street parking?

Mr. Newman: From what I understand, they write it down and then put it into a laptop so whenever Eric is not here, there's enough patrol. They go that route so we can see who called in.

Mr. Hurley: I asked that question and was told that there was no log.

Mr. Soukup: This is the problem that is going on.

Mr. Hurley: I was told that they don't have a log so they don't know if that is happening or not.

Mr. Scheerer: They are required to keep a log.

Mr. Hurley: I'm telling you what I was told. Now it's much better so thank you very much.

Mr. Soukup: I still have a problem in my neighborhood and I called Eric several times this weekend about it. Last night, there were four cars at 152 Burrell Circle. Right now, there are cars on that road because I just looked on my phone. Its continual on Friday night, Saturday night, Sunday night, Monday night, every single night. Someone with their own personal vehicle on the road calls into Eric saying, "*We request street parking because we have visitors.*"

Mr. Scheerer: The street parking is for visitors, not residents.

Mr. Soukup: Correct.

Mr. Scheerer: If you have a visitor, that doesn't mean residents get to park on the street.

Mr. Hurley: That's a great rule, but I'm telling you, I've called and they said they cannot prove that person is a resident.

Mr. Soukup: Its possible they can't prove it, but my point is, if we get multiple nights of them calling it in, it has to trigger something to say, "At some point, this is a repeat offender and now we need to shut them down."

Mr. Showe: The rules have that capability so they have to enforce it.

Mr. Brown: We just included that in the rules.

Mr. Soukup: Correct, but it's not a law and that's an issue. I don't think we are logging in repeat offenders. I think the guard receives a request for street parking, but they are busy and moving on to the next thing. No one is taking a look at this computer logbook to determine whether there's a pattern or a problem.

Mr. Brown: Probably at least once a month, if you are putting it into an Excel spreadsheet, you would sort it or put in Access how many times this month an address has this many cars.

Mr. Soukup: Absolutely.

Ms. Kirk: They should have a GPS system and carry tablets.

Mr. Soukup: Even if it's a paper logbook, they can transfer the information.

Mr. Luciano: If you want the information, I can get it.

Mr. Scheerer: I think that is what prompted the rule change. So, you now have a rule to deal with that. You just need to enforce it. You and your other roving patrol officers need to enforce the new rule for excessive phone calls for parking because after so many calls, they are no longer a visitor. That's all you need to do.

Mr. Newman: That doesn't apply to workers that are working at a residence.

Mr. Scheerer: If you were getting your house re-roofed, you are going to have stuff out there so I think security needs to have some common sense.

Mr. Brown: I have never seen them put a ticket on a vehicle parked in the street because they were replacing an air conditioner unit.

Mr. Scheerer: Such as Don Schmidt Roofing.

Mr. Newman: If you have to park in the street because you have a dumpster in your driveway for a roof replacement, I can tag you.

Mr. Scheerer: I think an extenuating circumstance is if your house is getting a new roof and you have to park in the street because you have a dumpster in your front driveway.

Resident (Not Identified): When I have people coming from different phases for a length of time, I email GMS and say, "These are the people who are coming and this is the length of time they will be here." Jillian said, "Okay."

Mr. Showe: Yes. We give that to security and they note it.

Mr. Scheerer: Security gets the email that goes to Eric and Scott and now Jason. So, people have that information.

Mr. Brown: Security is pretty good because the reality is, there are half a dozen people here, 3,700 voters, some of which aren't here and won't call. When we had our roof done, I called security and said, "A dumpster is in the middle of the driveway and we can't park there." They said, "Well generally, if we see a dumpster and a roof is being worked on, we give them a pass, whether they call or not, because we know they have to park in the street."

Mr. Scheerer: It's just common sense.

Ms. Kirk: I end up calling in at 12:30 a.m. or 1:30 a.m., but it's the same car.

Mr. Scheerer: Like I said, Eric has a new set of rules.

Mr. Showe: There were timeframes in the rules even before they changed them where they can't be in the street more than six days in a row or seven days in a month.

Mr. Scheerer: Right.

Mr. Hurley: Has this new rule been published someplace?

Mr. Showe: It's on our website in multiple locations.

Mr. Brown: I think it was in the newsletter.

Mr. Soukup: It was on the website.

Mr. Hurley: It just happened recently, right?

Mr. Scheerer: A few months ago.

Mr. Hurley: The latest ones I know of are on the website, in the newsletter and on the bulletin board, but I didn't put an update anywhere so I can put something on the website.

Mr. Brown: It's been awhile. Like six months.

Mr. Scheerer: It was in February.

Mr. Soukup: It was March.

Mr. Hurley: So it should be in the March minutes. The regular parking, street parking enforcement policies and procedures reference the new ones.

Mr. Scheerer: It's a lot better than what it was. That's all I have.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Brown: The place looks nice. REW is doing a good job. Luckily it hasn't rained too much yet.

Mr. Scheerer: This place is crazy when it rains. If anyone sees anything in the drains or there are flash floods, please let me know as quickly as possible. We only cleaned out the surface debris. I just saw the one pond. That's the one on the Par 3.

Matt Psarsky, 184 Westmoreland Circle: You might want to look at the one after the first left on Westmoreland. A ton of leaves are blocking the drain.

Mr. Brown: We fixed the other one in Westmoreland.

Mr. Scheerer: I think we did four of them on that one particular road in Westmoreland. It's a canopy community.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Brown adjourned the meeting.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

Remington Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2018

Remington Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2018

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Remington Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Remington Community Development District as of and for the year ended September 30, 2018, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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To the Board of Supervisors
Remington Community Development District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2018, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Governmental accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures in accordance with governmental auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 13, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Remington Community Development District's internal control over financial reporting and compliance.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 13, 2019

**Remington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

Management's discussion and analysis of Remington Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; net investment in capital assets, restricted, and unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Remington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statement* is designed to provide the reader with a broad overview of the District's finances, in a manner similar to a private sector business. In the government-wide statement of net position, the governmental activities column is presented on a consolidated basis and is reported on a full-accrual economic resource basis, which recognizes all non-current assets and receivables as well as all non-current debt and obligations. The effect of interfund activity has been eliminated from the government-wide financial statements. In contrast, the governmental fund financial statements are grouped into funds to account for and to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis where as revenues are recorded when collected in the current period or within 60 days of year-end and expenditures are recorded when a liability is incurred. The difference between the two statements arises primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. A reconciliation of the government-wide and the fund financial statement is provided to illustrate these differences.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the notes to financial statements.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2018.

- ◆ The District's total assets exceeded total liabilities by \$8,809,092 (net position). Unrestricted net position for Governmental Activities was \$1,454,039. Net investment in capital assets was \$7,149,773. Restricted net position was \$205,280.
- ◆ Governmental activities revenues totaled \$1,738,040 while governmental activities expenses totaled \$1,758,095.

**Remington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2018	2017
Current assets	\$ 314,141	\$ 332,430
Restricted assets	1,410,327	1,476,889
Capital assets	7,690,592	8,137,381
Total Assets	<u>9,415,060</u>	<u>9,946,700</u>
Deferred amount on refunding	<u>10,166</u>	<u>30,498</u>
Current liabilities	616,134	605,097
Non-current liabilities	<u>-</u>	<u>542,954</u>
Total Liabilities	<u>616,134</u>	<u>1,148,051</u>
Net investment in capital assets	7,149,773	7,089,925
Net position - restricted	205,280	196,263
Net position - unrestricted	1,454,039	1,542,959
Total Net Position	<u>\$ 8,809,092</u>	<u>\$ 8,829,147</u>

The decrease in capital assets is related to current year depreciation.

The decrease in non-current liabilities is due to the principal payments made on the bonds in the current year.

**Remington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

	Change in Net Position	
	Governmental	
	Activities	
	2018	2017
Program Revenues		
Charges for services	\$ 1,728,850	\$ 1,727,289
General Revenues		
Miscellaneous revenues	4,720	5,441
Investment earnings	4,470	3,722
Total Revenues	<u>1,738,040</u>	<u>1,736,452</u>
Expenses		
General government	275,745	186,648
Physical environment	1,419,304	1,473,474
Interest on long term debt	63,046	83,980
Total Expenses	<u>1,758,095</u>	<u>1,744,102</u>
Change in Net Position	(20,055)	(7,650)
Net Position - Beginning of Year	<u>8,829,147</u>	<u>8,836,797</u>
Net Position - End of Year	<u>\$ 8,809,092</u>	<u>\$ 8,829,147</u>

The increase in general government expenses was primarily due to maintenance costs incurred in the current year.

The decrease in interest on long-term debt was primarily due to a decrease in the principal balance of the bonds.

**Remington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of 2018 and 2017.

Description	Governmental Activities	
	2018	2017
Land and improvements	\$ 755,075	\$ 755,075
Buildings and other improvements	1,159,828	1,159,828
Infrastructure	16,249,259	16,156,678
Equipment	13,609	-
Accumulated depreciation	(10,487,179)	(9,934,200)
Total Capital Assets (Net)	<u>\$ 7,690,592</u>	<u>\$ 8,137,381</u>

During the year, depreciation was \$610,071 and additions to equipment was \$13,609 and infrastructure was \$185,163. Also, \$92,582 was removed from infrastructure and \$57,092 of associated accumulated depreciation was removed.

General Fund Budgetary Highlights

Actual governmental expenditures did not exceed budgeted expenditures for the year primarily because attorney fees and gate repair expenditures were less than anticipated.

The budget was amended to reflect lower actual expenditures than were anticipated in the original September 30, 2018 budget.

Debt Management

Governmental Activities debt includes the following:

- ♦ On February 1, 2008, the District issued Series 2008-2 Term Special Assessment Revenue Refunding Bonds in two portions; \$2,915,000 and \$2,580,000, with fixed interest rates of 3.75% and 4%, respectively. These bonds were issued to refund the District's outstanding series 1997A Special Assessment Bond. The balance outstanding at September 30, 2018 was \$555,000. More detailed information about the District's debt is presented in the accompanying notes to the financial statements.

**Remington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Remington Community Development District does not expect any economic factors, other than the final principal payment on the outstanding bonds, to have any significant effect on the financial position or results of operations of the District in fiscal year 2019.

Request for Information

The financial report is designed to provide a general overview of Remington Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Remington Community Development District, Governmental Management Services, 135 W. Central Blvd, Suite 320, Orlando, FL 32801.

Remington Community Development District
STATEMENT OF NET POSITION
September 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash	\$ 142,291
Investments	122,050
Due from other governments	11,024
Prepaid expenses	38,776
Total Current Assets	<u>314,141</u>
Non-Current Assets	
Restricted:	
Cash	739,648
Investments	670,679
Capital Assets Not Being Depreciated:	
Land and improvements	755,075
Capital Assets Being Depreciated:	
Buildings and other improvements	1,159,828
Infrastructure	16,249,259
Equipment	13,609
Less: accumulated depreciation	<u>(10,487,179)</u>
Total Non-Current Assets	<u>9,100,919</u>
Total Assets	<u>9,415,060</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding	<u>10,166</u>
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	55,899
Accrued interest	9,250
Bonds payable-current	550,985
Total Current Liabilities	<u>616,134</u>
 NET POSITION	
Net investment in capital assets	7,149,773
Restricted for debt service	205,280
Unrestricted	1,454,039
Total Net Position	<u><u>\$ 8,809,092</u></u>

See accompanying notes to financial statements.

Remington Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Primary government			
Governmental Activities			
General government	\$ (275,745)	\$ 302,405	\$ 26,660
Physical environment	(1,419,304)	848,551	(570,753)
Interest and other costs	(63,046)	577,894	514,848
Total Governmental Activities	<u>\$ (1,758,095)</u>	<u>\$ 1,728,850</u>	<u>(29,245)</u>
General revenues:			
Investment earnings			4,470
Miscellaneous revenues			4,720
Total General Revenues			<u>9,190</u>
Change in Net Position			(20,055)
Net Position - October 1, 2017			8,829,147
Net Position - September 30, 2018			<u>\$ 8,809,092</u>

See accompanying notes to financial statements.

Remington Community Development District
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2018

	Governmental Funds			Total Governmental Funds
	General	Debt Service Series 2008-2	Capital Projects	
ASSETS				
Cash	\$ 142,291	\$ -	\$ -	\$ 142,291
Investments	122,050	-	-	122,050
Due from other governments	7,339	3,685	-	11,024
Prepaid expenses	38,776	-	-	38,776
Restricted assets:				
Investments, at fair value	-	210,845	459,834	670,679
Cash	-	-	739,648	739,648
Total Assets	<u>\$ 310,456</u>	<u>\$ 214,530</u>	<u>\$ 1,199,482</u>	<u>\$ 1,724,468</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued expenses	<u>\$ 24,890</u>	<u>\$ -</u>	<u>\$ 31,009</u>	<u>\$ 55,899</u>
FUND BALANCES				
Nonspendable - Prepaid expenses	38,776	-	-	38,776
Restricted for debt service	-	214,530	-	214,530
Committed for pavement management	-	-	1,168,473	1,168,473
Unassigned	246,790	-	-	246,790
Total Fund Balances	<u>285,566</u>	<u>214,530</u>	<u>1,168,473</u>	<u>1,668,569</u>
Total Liabilities and Fund Balances	<u>\$ 310,456</u>	<u>\$ 214,530</u>	<u>\$ 1,199,482</u>	<u>\$ 1,724,468</u>

See accompanying notes to financial statements.

Remington Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2018

Total Governmental Fund Balances	\$ 1,668,569
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Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets not being depreciated (land and improvements) used in governmental activities are not current financial resources and therefore, are not reported in the governmental funds.	755,075
---	---------

Capital assets being depreciated (buildings and other improvements (\$1,159,828), infrastructure (\$16,249,259) and equipment (\$13,609) net of accumulated depreciation (\$10,487,179)) used in governmental activities are not current financial resources and therefore, are not reported in the governmental funds.	6,935,517
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Bond discount (\$88,247), net of amortization (\$84,232) used in governmental activities are not current financial resources and therefore, are not reported in the funds	4,015
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Long-term liabilities, including bonds payable and notes payable are not due and payable in the current period, and therefore are not reported in the governmental funds.	(555,000)
---	-----------

Deferred charges on refunding (\$223,415), net of accumulated amortization (\$213,249) are not current financial resources and therefore, are not reported as assets in the governmental funds.	10,166
---	--------

Accrued interest expense for long-term debt is not a current financial use and; therefore is not reported in the governmental funds.	(9,250)
--	---------

Net Position of Governmental Activities	<u>\$ 8,809,092</u>
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See accompanying notes to financial statements.

Remington Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2018

	Governmental Funds			Total
	General	Debt Service 2008-2	Capital Projects	Governmental Funds
Revenues				
Special assessments	\$ 1,150,956	\$ 577,894	\$ -	\$ 1,728,850
Miscellaneous revenues	4,720	-	-	4,720
Investment earnings	2,308	806	1,356	4,470
Total Revenues	<u>1,157,984</u>	<u>578,700</u>	<u>1,356</u>	<u>1,738,040</u>
Expenditures				
Current				
General government	178,615	-	97,130	275,745
Physical environment	773,743	-	-	773,743
Capital outlay	-	-	198,772	198,772
Debt service				
Principal	-	535,000	-	535,000
Interest	-	43,600	-	43,600
Total Expenditures	<u>952,358</u>	<u>578,600</u>	<u>295,902</u>	<u>1,826,860</u>
Excess of revenues over/(under) expenditures	<u>205,626</u>	<u>100</u>	<u>(294,546)</u>	<u>(88,820)</u>
Other financing sources (uses)				
Transfers in	-	-	201,610	201,610
Transfers out	(201,610)	-	-	(201,610)
Total other financing sources (uses)	<u>(201,610)</u>	<u>-</u>	<u>201,610</u>	<u>-</u>
Net change in fund balances	4,016	100	(92,936)	(88,820)
Fund Balances - October 1, 2017	<u>281,550</u>	<u>214,430</u>	<u>1,261,409</u>	<u>1,757,389</u>
Fund Balances - September 30, 2018	<u>\$ 285,566</u>	<u>\$ 214,530</u>	<u>\$ 1,168,473</u>	<u>\$ 1,668,569</u>

See accompanying notes to financial statements.

Remington Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018

Net Change in Fund Balances - Total Governmental Funds	\$	(88,820)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of current year depreciation (\$(610,071)) and loss on disposal (\$(35,490)) in excess of capital outlay (\$198,772).		(446,789)
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Repayments of bond principal are expenditures in the governmental funds and reduce long-term liabilities in the Statement of Net Position.		535,000
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Governmental funds report bond discounts as an expenditure. However, in the Statement of Activities, this cost is allocated over the life of the bond as amortization expense. This is the amount of amortization expense in the current period related to the bond discount.		(8,031)
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Some expenses reported in the Statement of Activities do not require the use of current resources and therefore, are not reported as expenditures in the governmental funds. This is the amount of amortization expense in the current period related to the deferred amount on refunding.		(20,332)
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest from the prior year.		8,917
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Change in Net Position of Governmental Activities	\$	(20,055)
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See accompanying notes to financial statements.

Remington Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND
For the Year Ended September 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 1,137,222	\$ 1,143,618	\$ 1,150,956	\$ 7,338
Miscellaneous revenues	5,000	4,720	4,720	-
Investment earnings	1,900	2,308	2,308	-
Total Revenues	<u>1,144,122</u>	<u>1,150,646</u>	<u>1,157,984</u>	<u>7,338</u>
Expenditures				
Current				
General government	183,477	182,595	178,615	3,980
Physical environment	879,035	782,494	773,743	8,751
Total Expenditures	<u>1,062,512</u>	<u>965,089</u>	<u>952,358</u>	<u>12,731</u>
Excess of revenues over/(under) expenditures	<u>81,610</u>	<u>185,557</u>	<u>205,626</u>	<u>20,069</u>
Other financing uses				
Transfers out	<u>(201,610)</u>	<u>(201,610)</u>	<u>(201,610)</u>	<u>-</u>
Net change in fund balances	<u>(120,000)</u>	<u>(16,053)</u>	<u>4,016</u>	<u>20,069</u>
Fund Balances - October 1, 2017	<u>120,000</u>	<u>16,053</u>	<u>281,550</u>	<u>265,497</u>
Fund Balances - September 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 285,566</u>	<u>\$ 285,566</u>

See accompanying notes to financial statements.

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Remington Community Development District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on February 28, 1994, pursuant to Osceola County Ordinance Number 94-2 and Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is governed by a five-member Board of Supervisors who are elected for two and four year terms. The Board of Supervisors of the District exercises the powers granted to the District pursuant to Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Remington Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in GAAP as defined by the Governmental Accounting Standards Board, the District has not identified any discretely-presented component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (continued)

a. Government-wide Financial Statements

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues include charges for services and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as another financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Assessments are recognized as revenues in the year they are levied.

b. Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become measureable and available. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to the Governmental Accounting Standards Board Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by the state constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – When restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund 2008 Bonds – Accounts for debt service requirements to retire the special assessment revenue bonds which were used, among other things, to retire the debt of the bond anticipation notes and to finance the acquisition and construction of certain master infrastructure improvements within the District.

Capital Projects Fund – The Capital Projects Fund accounts for construction of certain infrastructure improvements within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Chapter 280, Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less held in a qualified public depository.

b. Restricted Assets

Certain net position of the District will be classified as restricted assets on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors.

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

c. Capital Assets

Capital assets, which include primarily infrastructure (e.g. roads, sidewalks, and similar items), are reported in governmental activities in the government-wide financial statements.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost. Donated assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings and other improvements	5-30 years
Infrastructure	25-30 years
Equipment	5-10 years

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

d. Deferred Outflows of Resources

In addition to assets and liabilities, the Statement of Net Position will sometimes included a separate section for deferred outflows of resources. These separate financial statement elements represent a consumption of or acquisition of net position that applies to a future period(s) and so will not be recognized as an expense or revenue until that time.

The District has one item qualifying as a deferred outflow of resources, deferred amount on refunding. This resulted from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

e. Net Position

Equity in the government-wide statement of net position is displayed in three categories: 1) net investment in capital assets, 2) restricted and 3) unrestricted. Net position investment in capital assets, consists of capital assets reduced by accumulated depreciation and by any outstanding debt incurred to acquire, construct, or improve those assets. Net position is reported as restricted when there are legal limitations imposed on their use by District legislation or external restrictions by other governments, creditors, or grantors. Unrestricted net position consists of all net position that does not meet the definition of either of the other two components.

f. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. As a result, deficits in the budget variance columns of the accompanying financial statements may occur. All budgeted appropriations lapse at year end.

g. Unamortized Bond Discount

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the method of accounting. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$1,668,569, differs from “net position” of governmental activities, \$8,809,092, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated as follows.

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Capital related items

When capital assets (improvements and infrastructure that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land and improvements	\$ 755,075
Buildings and other improvements	1,159,828
Infrastructure	16,249,259
Equipment	13,609
Accumulated depreciation	<u>(10,487,179)</u>
Total	<u>\$ 7,690,592</u>

Deferred outflows of resources

Deferred outflows of resources applicable to the District's governmental activities are not current financial resources and therefore, are not reported as assets in the governmental funds.

Deferred amount on refunding, net	<u>\$ 10,166</u>
-----------------------------------	------------------

Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities are reported in the Statement of Net Position. Balances at September 30, 2018 were:

Bonds payable	\$ (555,000)
Bond discount costs, net	<u>4,015</u>
Total	<u>\$ (550,985)</u>

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	<u>\$ (9,250)</u>
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Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$(88,820), differs from the “change in net position” for governmental activities, \$(20,055), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$ 198,772
Loss on disposal	(35,490)
Depreciation	<u>(610,071)</u>
Total	<u>\$ (446,789)</u>

Deferred outflows of resources

Amortization of deferred outflows of resources does not require the use of current resources and therefore, are not reported as expenditures in the government funds.

Amortization of deferred amount on refunding	<u>\$ (20,332)</u>
--	--------------------

Long-term debt transactions

Repayments of bond principal are reported as expenditures in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bond principal payments	\$ 535,000
Amortization of bond discounts	<u>(8,031)</u>
Total	<u>\$ 526,969</u>

**Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Long-term debt transactions (Continued)

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net decrease in accrued interest payable	\$ <u>8,917</u>
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NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2018, the District's carrying value was \$881,939 and the bank balance was \$887,934. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2018, the District had the following investments and maturities:

Investment	Maturities	Fair Value
Managed Money Market Accounts	N/A	\$ 670,679
Florida Prime	33 days*	116,738
First American Treasury Obligation CI Z	31 days*	5,312
Total		<u>\$ 792,729</u>
* Weighted Average Maturity		

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk (Continued)

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments in Managed Money Market Accounts and First American Treasury Obligation CI Z are Level 1 assets.

Interest Rate Risk

The District does not have a formal investment policy for addressing interest credit risk; however, investments are made with discretion, to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield amounts.

Custodial Credit Risk

The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one investment. The investments in Managed Money Markets are 84% and in Local Government Surplus Funds are 15% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2018 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE D – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2018 was as follows:

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land and improvements	\$ 755,075	\$ -	\$ -	\$ 755,075
Total Capital Assets, Not Depreciated	<u>755,075</u>	<u>-</u>	<u>-</u>	<u>755,075</u>
Capital Assets, Being Depreciated:				
Infrastructure	16,156,678	185,163	(92,582)	16,249,259
Building and other improvements	1,159,828	-	-	1,159,828
Equipment	-	13,609	-	13,609
Total Capital Assets, Being Depreciated	<u>17,316,506</u>	<u>198,772</u>	<u>(92,582)</u>	<u>17,422,696</u>
Less Accumulated Depreciation For:				
Infrastructure	(9,331,769)	(553,285)	57,092	(9,827,962)
Building and other improvements	(602,431)	(55,425)	-	(657,856)
Equipment	-	(1,361)	-	(1,361)
Total Accumulated Depreciation	<u>(9,934,200)</u>	<u>(610,071)</u>	<u>57,092</u>	<u>(10,487,179)</u>
Total Capital Assets Depreciated, Net	<u>7,382,306</u>	<u>(411,299)</u>	<u>(35,490)</u>	<u>6,935,517</u>
Governmental Activities Capital Assets	<u>\$ 8,137,381</u>	<u>\$ (411,299)</u>	<u>\$ (35,490)</u>	<u>\$ 7,690,592</u>

Depreciation of \$610,071 was allocated to physical environment.

NOTE E – LONG-TERM DEBT

On February 1, 2008, the District issued Series 2008-2 Term Special Assessment Revenue Refunding Bonds in two portions; \$2,915,000 and \$2,580,000, with fixed interest rates of 3.75% and 4%, respectively. These bonds were issued to refund the District's outstanding series 1997A Special Assessment Bond. Interest is paid semiannually on each May 1 and November 1. Principal is paid serially commencing May 1, 2008 through May 1, 2019.

The following is a summary of debt activity for the District for the year ended September 30, 2018:

Bonds principal at October 1, 2017	\$ 1,090,000
Principal payments	<u>(535,000)</u>
Bond principal balance at September 30, 2018	555,000
Less: unamortized discount	<u>(4,015)</u>
Bonds payable, net at September 30, 2018	<u>\$ 550,985</u>

Remington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE E – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of long term debt as of September 30, 2018 are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	<u>\$ 555,000</u>	<u>\$ 22,200</u>	<u>\$ 577,200</u>

Summary of Significant Bonds Resolution Terms and Covenants

SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2008

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2018.

In addition, the Bond Indenture requires the District to maintain adequate funds in the reserve account to meet the debt service reserve requirement as defined in the Indenture. The reserve requirement for the 2008 Series Special Assessment Refunding Bond has been met by the District through the utilization of insurance

NOTE F – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Coverage may not extend in all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

NOTE G – MANAGEMENT COMPANY

Remington Community Development District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Remington Community Development District
Osceola County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Remington Community Development District, as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated May 13, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Remington Community Development District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Remington Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Remington Community Development District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Board of Supervisors
Remington Community Development District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Remington Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants
Fort Pierce, Florida

May 13, 2019



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Remington Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the financial statements of the Remington Community Development District as of and for the year ended September 30, 2018, and have issued our report thereon dated May 13, 2019.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 13, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding audit.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Remington Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Remington Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

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To the Board of Supervisors
Remington Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Remington Community Development District. It is management's responsibility to monitor the Remington Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2018.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 13, 2019



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Gaines & Frank

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**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Remington Community Development District
Osceola County, Florida

We have examined Remington Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2018. Management is responsible for Remington Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Remington Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Remington Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Remington Community Development District's compliance with the specified requirements.

In our opinion, Remington Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2018.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 13, 2019

Fort Pierce / Stuart

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SECTION VI

From: Jason Showe jshowe@gmscfl.com 
Subject: Fwd: Windsor Park - Pet Waste Stations
Date: May 24, 2019 at 3:35 PM
To: Tony Morton amorton@sutherlandmanagement.com
Cc: Alan Scheerer Ascheerer@gmscfl.com, Lauren Vanderveer Ivanderveer@gmscfl.com

JS

Tony,

Because these signs are to be placed on Remington CDD owned property, staff would not be able to approve without taking it to the Board of Supervisors. The map will help, but I think we also need a sample of what the waste station will look like, and what is the plan for maintenance/emptying on those stations? If we have that info, we can ask the Board at their June meeting if they are OK with the HOA installing.

Jason Showe
District Manager
Governmental Management Services, Central Florida
135 W. Central Blvd.
Suite 320
Orlando, FL 32801
407-841-5524 X 105 - Office
407-839-1526 - Fax
407-470-8825 - Cell
jshowe@gmscfl.com

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

History.—s. 1, ch. 2006-232.

From: Tony Morton <amorton@sutherlandmanagement.com>
Date: May 24, 2019 at 3:06:24 PM EDT
To: Alan Scheerer <ascheerer@gmscfl.com>
Cc: Althea Garner <diamondbackmarketing@gmail.com>
Subject: Windsor Park - Pet Waste Stations

Alan,

Take a look at the attached map proposing 3 locations to install pet waste stations. They would be purchased and maintained by Windsor Park HOA.

Please affirm that we can install the stations at the locations shown.

Respectfully,

Tony Morton LCAM

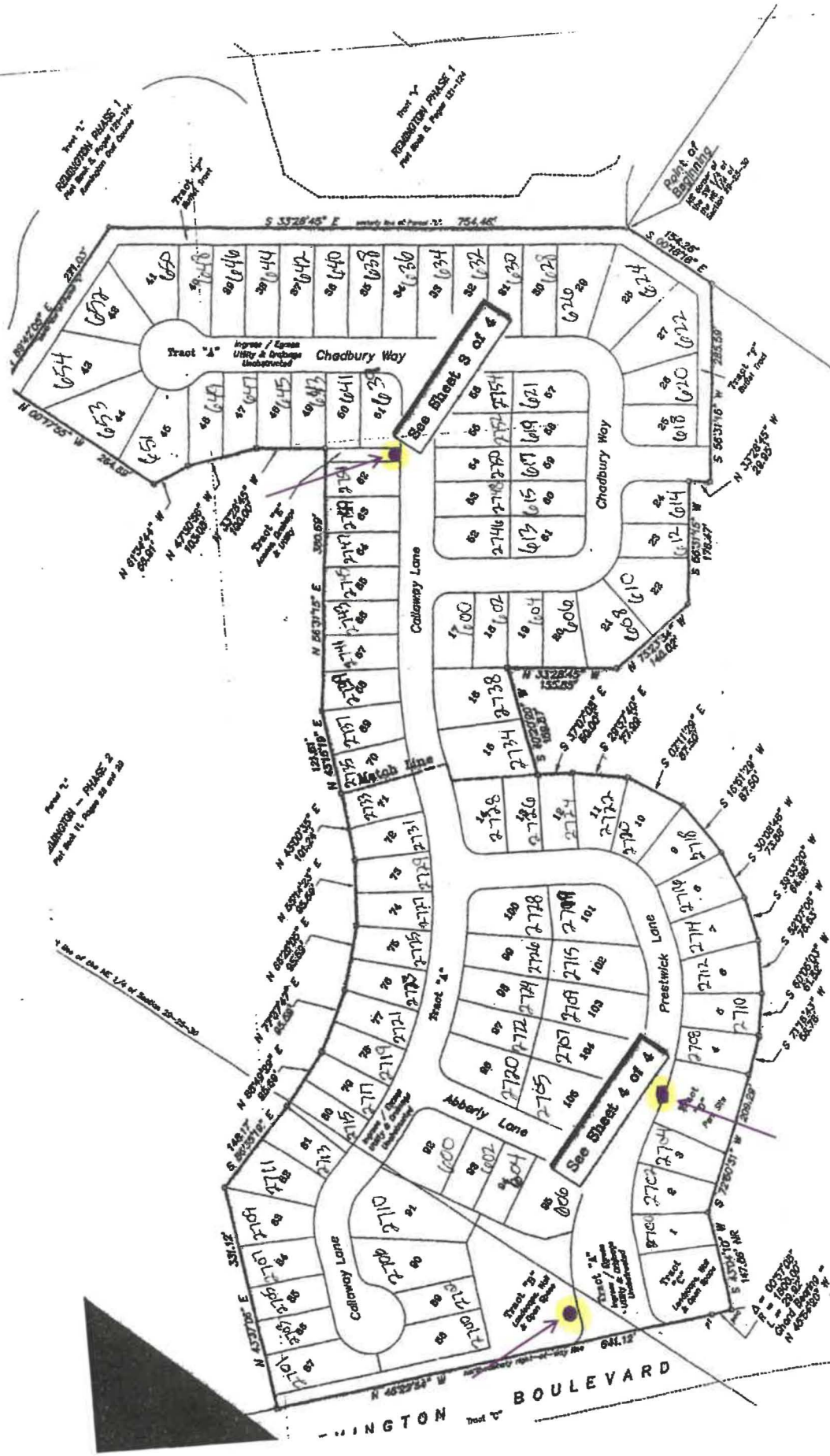
Senior Community Association Mgr.

Community Association Management



Sutherland Management, Inc
107 N Line Drive
Apopka FL 32703
407-774-7262, ext 110
407-774-8375 FAX

60
30
72



LOT / STREET #



SECTION VII

SECTION C

SECTION 1

Remington Community Development District

Summary of Invoices

May 14, 2019 to June 17, 2019

Fund	Date	Check No.'s	Amount
General Fund	5/20/19	5934-5937	\$ 8,535.76
	5/29/19	5938	\$ 3,715.00
	6/5/19	5939-5944	\$ 5,495.24
	6/10/19	5945-5954	\$ 55,499.26
	6/12/19	5955	\$ 8,264.83
	6/17/19	5956-5958	\$ 1,506.40
			<hr/> \$ 83,016.49
Capital Projects	6/17/19	65	\$ 3,693.90
			<hr/> \$ 3,693.90
Payroll	<u>May 2019</u>		
	Barbara Kirk	50776	\$ 184.70
	Brian K. Brown	50777	\$ 184.70
	Kenneth R. Soukup	50778	\$ 164.70
			<hr/> \$ 534.10
			<hr/> \$ 87,244.49

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/20/19	00235	5/01/19 49-60-00 201905 320-53800-46600			*	325.00	
		SWIMMING POOL PERMIT-FY19					
		5/01/19 49-60-00 201905 320-53800-46600			*	200.00	
		WADING POOL PERMIT-FY19					
				FLORIDA DEPT OF HEALTH OSCEOLA CNTY			525.00 005934
5/20/19	00168	5/09/19 CF0085 201902 320-53800-47400			*	133.12	
		2 LGHT SENSOR/9 BULB/BASE					
				GOVERNMENTAL MANAGEMENT SERVICES			133.12 005935
5/20/19	00127	5/09/19 5268316 201904 310-51300-31100			*	327.50	
		PROF.ENGINEER SVCS-APR19					
		5/09/19 5268317 201904 310-51300-31100			*	7,065.00	
		RDWAY PVMNT EVALUAT-APR19					
				HANSON, WALTER & ASSOCIATES, INC.			7,392.50 005936
5/20/19	00251	5/13/19 726112 201905 320-53800-46300			*	485.14	
		RPLC CLOG NOZ/BRKN HD/PIP					
				REW LANDSCAPE CORP			485.14 005937
5/29/19	00298	5/16/19 345762 201905 310-51300-32200			*	3,715.00	
		FY18 FINAL AUDIT					
				BERGER TOOMBS ELAM GAINES & FRANK			3,715.00 005938
6/05/19	00038	5/29/19 S109221 201905 320-53800-34800			*	149.00	
		REMADE/TIGHTEN BATT.CNCTR					
				ACCESS CONTROL TECHNOLOGIES			149.00 005939
6/05/19	00290	5/21/19 4510 201905 320-53800-53300			*	330.00	
		RMV/RPLC CROSSWALK SIGNS					
		5/24/19 4514 201905 320-53800-57200			*	1,540.00	
		INST.NEW WINDOW BLINDS					
		5/24/19 4515 201905 320-53800-47400			*	235.00	
		RPLC LAKESHOR ENT.TUBE LT					
				BERRY CONSTRUCTION INC.			2,105.00 005940
6/05/19	00082	5/31/19 16545 201905 310-51300-31500			*	1,364.00	
		GENERAL MATTERS-MAY19					
				CLARK & ALBAUGH, LLP			1,364.00 005941
6/05/19	00192	5/30/19 17401 201905 320-53800-57200			*	140.00	
		SRVC CALL-RPR PULL.BRACKT					
				FITNESS SHOWCASE EQUIP SALE & SVC			140.00 005942
6/05/19	00005	5/21/19 6-558-84 201905 310-51300-42000			*	23.48	
		DELIVERY 05/14/19					

REMI -REMINGTON - TVISCARRA

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 6/17/19
 *** CHECK DATES 05/14/2019 - 06/17/2019 *** REMINGTON CDD - GENERAL FUND
 BANK A REMINGTON CDD - GF

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		5/28/19 6-565-26	201905 310-51300-42000		*	36.01	
		DELIVERY 05/17/19					
				FEDEX			59.49 005943
6/05/19	00251	5/28/19 726156	201905 320-53800-46300		*	352.75	
		BROKN HEAD/SPRAY NOZ/ROTR					
		5/28/19 726167	201905 320-53800-47300		*	1,325.00	
		800-FLORIT.SOD/SITE PREP					
				REW LANDSCAPE CORP			1,677.75 005944
6/10/19	00093	5/31/19 177713	201905 320-53800-47100		*	1,265.00	
		AQUATIC PLANT MGMT-MAY19					
				APPLIED AQUATIC MANAGEMENT, INC.			1,265.00 005945
6/10/19	00290	6/03/19 4516	201906 320-53800-47800		*	365.00	
		FOUNTAIN RPR AT TENNIS CT					
				BERRY CONSTRUCTION INC.			365.00 005946
6/10/19	00310	6/07/19 1541	201906 320-53800-53400		*	3,500.00	
		VIDEO LINE FOR RDWAY FAIL					
				CAMCOR SITE LLC			3,500.00 005947
6/10/19	00213	6/07/19 49786	201906 320-53800-34500		*	316.00	
		SECURITY 06/03-06/06/19					
				OSCEOLA COUNTY SHERIFF'S OFFICE			316.00 005948
6/10/19	00251	6/01/19 726226	201906 320-53800-46200		*	23,500.00	
		LANDSCPAE MAINT-JUN19					
				REW LANDSCAPE CORP			23,500.00 005949
6/10/19	00291	6/02/19 5215	201906 320-53800-46400		*	600.00	
		POOL MAINTENANCE-JUN19					
				ROBERTS POOL SERVICE AND REPAIR INC			600.00 005950
6/10/19	00125	5/22/19 336975	201905 320-53800-46500		*	23.80	
		4-MURIATIC ACID 1 GAL.					
		5/22/19 337464	201905 320-53800-46500		*	472.00	
		280-BULK BLEACH/DELIVERY					
				SPIES POOL LLC			495.80 005951
6/10/19	00296	5/30/19 8900940	201905 320-53800-34500		*	23,887.46	
		SECURITY 04/26/19-5/30/19					
				UNIVERSAL PROTECTION SERVICE LP			23,887.46 005952
6/10/19	00303	6/01/19 W1680	201906 320-53800-34800		*	110.00	
		MTHLY SRVC FEE LAKE SHORE					

REMI -REMINGTON - TVISCARRA

*** CHECK DATES 05/14/2019 - 06/17/2019 ***

REMINGTON CDD - GENERAL FUND

BANK A REMINGTON CDD - GF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		6/01/19 W1680	201906 320-53800-34800			*	110.00		
		MTHLY SRVC FEE SEC PARTIN							
				WI-PAK				220.00	005953
6/10/19	00282	5/29/19 19-3931	201905 320-53800-46700			*	1,150.00		
		CLUBHOUSE CLEAN-MAY19							
		5/29/19 19-3931	201905 320-53800-35000			*	200.00		
		GUARDHOUSE CLEAN-MAY19							
				WESTWOOD INTERIOR CLEANING INC.				1,350.00	005954
6/12/19	00168	6/01/19 375	201906 310-51300-34000			*	5,715.00		
		MANAGEMENT FEES-JUN19							
		6/01/19 375	201906 310-51300-34100			*	133.33		
		INFORMATION TECH-JUN19							
		6/01/19 375	201906 310-51300-31300			*	83.33		
		DISSEMINATION-JUN19							
		6/01/19 375	201906 310-51300-51000			*	23.64		
		OFFICE SUPPLIES							
		6/01/19 375	201906 310-51300-42000			*	19.15		
		POSTAGE							
		6/01/19 375	201906 310-51300-42500			*	67.80		
		COPIES							
		6/01/19 376	201906 320-53800-12000			*	2,222.58		
		FIELD MANAGEMENT-JUN19							
				GOVERNMENTAL MANAGEMENT SERVICES				8,264.83	005955
6/17/19	00038	6/11/19 S109459	201906 320-53800-34800			*	331.88		
		INST.OLD CTRWGHT/NEW ARM							
				ACCESS CONTROL TECHNOLOGIES				331.88	005956
6/17/19	00290	6/10/19 4529	201906 320-53800-57200			*	265.00		
		RPLC SIDE DOOR/LATCH/KEYS							
		6/10/19 4531	201906 320-53800-47800			*	360.00		
		RPR STOP FENCE/WIRE/GATE							
		6/10/19 4532	201906 320-53800-57200			*	375.00		
		CLEAN CARPET IN MTG ROOM							
				BERRY CONSTRUCTION INC.				1,000.00	005957
6/17/19	00192	6/07/19 17405	201906 320-53800-57200			*	174.52		
		SVC CALL-RPR M.PRESS/PULL							
				FITNESS SHOWCASE EQUIP SALE & SVC				174.52	005958
				TOTAL FOR BANK A			83,016.49		
				TOTAL FOR REGISTER			83,016.49		
				REMI -REMINGTON -	TVISCARRA				

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
19 *** REMINGTON CDD - CAPITAL
BANK C REMINGTON CDD - RSVR

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REMINGTON CDD - CAPITAL
BANK C REMINGTON CDD - RSVR

REMI -REMINGTON - TVISCARRA

SECTION 2

Remington

Community Development District



Unaudited Financial Reporting

May 31, 2019

Presented by:



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2-3	<u>General Fund Income Statement</u>
4	<u>Debt Service Fund Income Statement</u>
5	<u>Pavement Management Income Statement</u>
6	<u>Capital Projects Income Statement</u>
7-8	<u>Month to Month</u>
9	<u>Long Term Debt Summary</u>
10	<u>Assessment Receipt Schedule</u>

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
Balance Sheet - All Fund Types and Accounts Groups
May 31, 2019

	Governmental Fund Types			
	General Fund	Debt Service Fund	Capital Projects Fund	Totals 2019
<u>ASSETS</u>				
<u>Cash</u>				
Operating Account	\$554,316	—	—	\$554,316
Pavement Management	—	—	\$594,195	\$594,195
Capital Projects Fund	—	—	\$229,425	\$229,425
Due from Other	\$970	—	—	\$970
<u>Investments</u>				
Series 2008-2				
Revenue	—	—	—	\$0
Operations				
Custody Account	—	—	\$517,661	\$517,661
State Board	\$118,749	—	—	\$118,749
Total Assets	\$674,035	\$0	\$1,341,281	\$2,015,316
<u>LIABILITIES</u>				
Accounts Payable	\$32,494	—	—	\$32,494
Deferred Revenue	\$485	—	—	\$485
<u>FUND EQUITY:</u>				
Investment in General				
Restricted for Debt Service 2008-2	—	\$0	—	\$0
Restricted for Capital Projects	—	—	\$229,425	\$229,425
Restricted for Capital Projects	—	—	\$1,111,856	\$1,111,856
Unassigned	\$641,057	—	—	\$641,057
Total Liabilities and Fund Equity & Other Credits	\$674,035	\$0	\$1,341,281	\$2,015,316

REMINGTON

Community Development District

General Fund

Statement of Revenues & Expenditures
For The Period Ending May 31, 2019

	General Fund Budget	Prorated Budget Thru 05/31/19	Actual Thru 05/31/19	Variance
Revenues:				
Maintenance Assessments	\$1,137,222	\$1,137,222	\$1,127,565	(\$9,657)
Miscellaneous Income	\$5,000	\$2,917	\$3,630	\$713
Interest Income	\$1,900	\$1,108	\$2,095	\$987
Total Revenues	\$1,144,122	\$1,141,247	\$1,133,290	(\$7,957)
Expenditures:				
<u>Administrative</u>				
Supervisors Fees	\$12,000	\$7,000	\$6,400	\$600
FICA	\$918	\$536	\$474	\$61
Engineer	\$10,000	\$5,833	\$13,979	(\$8,145)
Attorney	\$30,000	\$17,500	\$14,676	\$2,824
Annual Audit	\$3,715	\$3,715	\$3,715	\$0
Assessment Administration	\$5,000	\$5,000	\$5,000	\$0
Property Appraiser Fee	\$1,000	\$1,000	\$586	\$414
Management Fees	\$68,580	\$40,005	\$45,720	(\$5,715)
Information Technology	\$1,600	\$933	\$3,567	(\$2,633)
Trustee Fees	\$4,500	\$4,500	\$0	\$4,500
Dissemination Agreement	\$1,000	\$583	\$667	(\$83)
Arbitrage Rebate	\$450	\$450	\$900	(\$450)
Telephone	\$200	\$117	\$0	\$117
Postage	\$1,000	\$583	\$394	\$189
Insurance	\$40,725	\$40,725	\$33,776	\$6,949
Printing and Binding	\$1,500	\$875	\$486	\$389
Newsletter	\$3,300	\$1,925	\$2,161	(\$236)
Legal Advertising	\$1,500	\$875	\$796	\$79
Office Supplies	\$500	\$292	\$261	\$31
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Administrative Contingency	\$500	\$292	\$644	(\$353)
Total Administrative	\$188,163	\$132,914	\$134,376	(\$1,462)
<u>Maintenance</u>				
<u>Environmental</u>				
Lake Maintenance	\$18,200	\$10,617	\$10,120	\$497
<u>Utilities</u>				
Kissimmee Utility Authority	\$8,500	\$4,958	\$4,150	\$808
TOHO Water Authority	\$70,000	\$40,833	\$40,512	\$322
Orlando Utilities Commission	\$20,500	\$11,958	\$10,523	\$1,435
Centurylink	\$7,000	\$4,083	\$4,235	(\$152)
Bright House	\$1,600	\$933	\$1,029	(\$96)
<u>Roadways</u>				
Street Sweeping	\$17,250	\$10,063	\$5,715	\$4,348
Sidewalks/Roadways	\$0	\$0	\$3,595	(\$3,595)
Drainage	\$5,000	\$2,917	\$4,400	(\$1,483)
Signage	\$5,000	\$2,917	\$6,630	(\$3,713)
<u>Common Area</u>				
Landscaping	\$280,000	\$163,333	\$191,100	(\$27,767)
Feature Lighting	\$3,000	\$1,750	\$4,028	(\$2,278)
Irrigation	\$20,000	\$11,667	\$3,712	\$7,955
Trash Receptacles & Benches	\$5,000	\$2,917	\$500	\$2,417
Plant Replacement & Bed Enhancements	\$10,000	\$5,833	\$8,546	(\$2,712)
Miscellaneous Common Area Services	\$10,000	\$5,833	\$10,925	(\$5,092)
Soccer/Ball Field Maintenance	\$1,000	\$583	\$175	\$408
<u>Recreation Center</u>				
Pool Maintenance	\$20,000	\$11,667	\$11,759	(\$93)
Pool Cleaning	\$8,000	\$4,667	\$4,800	(\$133)
Pool Permits	\$550	\$550	\$525	\$25
Recreational Center Cleaning	\$15,000	\$8,750	\$10,358	(\$1,608)
Recreational Center Repairs & Maintenance	\$10,000	\$5,833	\$7,660	(\$1,826)
Pest Control	\$700	\$408	\$652	(\$244)
Subtotal Maintenance	\$536,300	\$313,071	\$345,648	(\$32,577)

REMINGTON

Community Development District

General Fund

Statement of Revenues & Expenditures
For The Period Ending May 31, 2019

	General Fund Budget	Prorated Budget Thru 05/31/19	Actual Thru 05/31/19	Variance
<u>Security</u>				
Recreation Center Access	\$4,000	\$2,333	\$2,341	(\$7)
Security Guard	\$275,500	\$160,708	\$170,679	(\$9,971)
Gate Repairs	\$11,000	\$6,417	\$3,757	\$2,660
Guard House Cleaning	\$3,300	\$1,925	\$1,750	\$175
Guard House Repairs and Maintenance	\$4,500	\$2,625	\$1,884	\$741
Gate Maintenance Agreement	\$1,100	\$1,100	\$1,100	\$0
<u>Other</u>				
Contingency	\$500	\$292	\$0	\$292
Field Management Services	\$26,671	\$15,558	\$17,781	\$2,223
Subtotal Maintenance	\$326,571	\$190,958	\$199,292	(\$3,888)
Total Maintenance	\$862,871	\$504,029	\$544,939	(\$36,465)
<u>Other Sources & Uses</u>				
Transfer Out - Pavement Management	(\$93,088)	(\$93,088)	(\$93,088)	\$0
Transfer Out - Capital Projects Fund	\$0	\$0	(\$5,396)	\$0
Total Other	(\$93,088)	(\$93,088)	(\$98,484)	\$0
Total Expenditures	\$1,144,122		\$777,799	
Excess Revenues/(Expenditures)	(\$0)		\$355,491	
Fund Balance - Beginning	\$0		\$285,566	
Fund Balance - Ending	(\$0)		\$641,057	

REMINGTON

Community Development District

Series 2008-2

Debt Service Fund

Statement of Revenues & Expenditures

For The Period Ending May 31, 2019

Revenues:

	Adopted Budget	Prorated Budget Thru 05/31/19	Actual Thru 05/31/19	Variance
Special Assessments	\$571,509	\$571,509	\$566,149	(\$5,360)
Interest Income	\$400	\$233	\$1,002	\$769
Total Revenues	\$571,909	\$571,743	\$567,151	(\$4,591)

Expenditures:

Interest Expense - 11/01	\$11,100	\$11,100	\$11,100	\$0
Principal - 05/01	\$555,000	\$555,000	\$555,000	\$0
Interest Expense - 05/01	\$11,100	\$11,100	\$11,100	\$0
Transfer Out 5/2 - Pavement Fund	\$56,912	\$56,912	\$56,912	\$0
Transfer Out 5/2 - Capital Reserve	\$148,576	\$148,576	\$147,569	\$1,007
Total Expenditures	\$782,688	\$782,688	\$781,681	\$1,007
Excess Revenues/(Expenditures)	(\$210,779)		(\$214,530)	
Fund Balance - Beginning	\$210,779		\$214,530	
Fund Balance - Ending	\$0		\$0	

REMINGTON

Community Development District

Pavement Management

Statement of Revenues & Expenditures
For The Period Ending May 31, 2019

	Adopted Budget	Prorated Budget Thru 05/31/19	Actual Thru 05/31/19	Variance
<u>Revenues:</u>				
Transfer In	\$150,000	\$150,000	\$150,000	\$0
Interest Income	\$500	\$292	\$1,059	\$768
Total Revenues	\$150,500	\$150,292	\$151,059	\$768
<u>Expenditures:</u>				
Contingency	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess Revenues/(Expenditures)	\$150,500		\$151,059	
Fund Balance - Beginning	\$960,493		\$960,797	
Fund Balance - Ending	\$1,110,993		\$1,111,856	

REMINGTON

Community Development District

Capital Projects Fund

Statement of Revenues & Expenditures

For The Period Ending May 31, 2019

	Adopted Budget	Prorated Budget Thru 05/31/19	Actual Thru 05/31/19	Variance
<u>Revenues:</u>				
Transfer In	\$148,576	\$148,576	\$152,965	\$4,389
Interest Income	\$100	\$58	\$38	(\$21)
Total Revenues	\$148,676	\$148,634	\$153,003	\$4,369
<u>Expenditures:</u>				
Capital Outlay - Fitness Equipments	\$10,000	\$5,833	\$0	\$5,833
Capital Outlay - Pressure Washing	\$20,000	\$11,667	\$0	\$11,667
Capital Outlay - Landscape Improvements	\$0	\$0	\$8,618	(\$8,618)
Capital Outlay - Sidewalk/Roadway Improvements	\$95,000	\$55,417	\$106,395	(\$50,978)
Capital Outlay - Camera System	\$30,000	\$17,500	\$0	\$17,500
Capital Outlay - Rec Center - Roofing Project	\$38,500	\$22,458	\$0	\$22,458
Capital Outlay	\$0	\$0	\$16,242	(\$16,242)
Total Expenditures	\$193,500	\$112,875	\$131,255	(\$18,380)
Excess Revenues/(Expenditures)	(\$44,824)		\$21,749	
Fund Balance - Beginning	\$297,086		\$207,676	
Fund Balance - Ending	\$252,262		\$229,425	

Remington
COMMUNITY DEVELOPMENT DISTRICT
Month by Month Income Statement

Description	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	TOTAL
Revenues:													
Assessments	\$0	\$191,234	\$805,027	\$24,812	\$15,537	\$15,922	\$67,912	\$7,121	\$0	\$0	\$0	\$0	\$1,127,565
Miscellaneous Income	\$410	\$375	\$250	\$320	\$330	\$320	\$1,085	\$540	\$0	\$0	\$0	\$0	\$3,630
Interest Income	\$243	\$243	\$264	\$277	\$251	\$275	\$264	\$277	\$0	\$0	\$0	\$0	\$2,095
Total Revenues	\$653	\$191,853	\$805,542	\$25,408	\$16,118	\$16,518	\$69,261	\$7,938	\$0	\$0	\$0	\$0	\$1,133,290
Expenditures:													
<u>Administrative</u>													
Supervisors Fees	\$1,000	\$600	\$0	\$1,800	\$800	\$800	\$0	\$1,400	\$0	\$0	\$0	\$0	\$6,400
FICA	\$61	\$46	\$0	\$138	\$61	\$61	\$0	\$107	\$0	\$0	\$0	\$0	\$474
Engineer	\$984	\$2,115	\$158	\$510	\$1,904	\$916	\$7,393	\$0	\$0	\$0	\$0	\$0	\$13,979
Attorney	\$1,026	\$2,282	\$2,079	\$1,938	\$2,451	\$2,254	\$1,283	\$1,364	\$0	\$0	\$0	\$0	\$14,676
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,715	\$0	\$0	\$0	\$0	\$3,715
Assessment Administration	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Property Appraiser Fee	\$0	\$0	\$0	\$586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$586
Management Fees	\$5,715	\$5,715	\$5,715	\$5,715	\$5,715	\$5,715	\$5,715	\$5,715	\$0	\$0	\$0	\$0	\$45,720
Information Technology	\$133	\$133	\$133	\$2,633	\$133	\$133	\$133	\$133	\$0	\$0	\$0	\$0	\$3,567
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agreement	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Arbitrage Rebate	\$0	\$0	\$0	\$0	\$0	\$450	\$0	\$450	\$0	\$0	\$0	\$0	\$900
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$62	\$24	\$47	\$44	\$50	\$39	\$50	\$78	\$0	\$0	\$0	\$0	\$394
Insurance	\$33,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,776
Printing and Binding	\$61	\$45	\$39	\$33	\$72	\$56	\$57	\$122	\$0	\$0	\$0	\$0	\$486
Newsletter	\$0	\$540	\$0	\$540	\$0	\$540	\$0	\$540	\$0	\$0	\$0	\$0	\$2,161
Legal Advertising	\$0	\$0	\$0	\$630	\$0	\$0	\$166	\$0	\$0	\$0	\$0	\$0	\$796
Office Supplies	\$25	\$24	\$80	\$24	\$24	\$23	\$24	\$37	\$0	\$0	\$0	\$0	\$261
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Administrative Contingency	\$38	\$574	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$644
Total Administrative	\$48,139	\$12,182	\$8,366	\$14,675	\$11,293	\$11,071	\$14,905	\$13,744	\$0	\$0	\$0	\$0	\$134,376

Remington
COMMUNITY DEVELOPMENT DISTRICT
Month by Month Income Statement

Description	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	TOTAL
<u>Maintenance</u>													
<u>Environmental</u>													
Lake Maintenance	\$1,265	\$1,265	\$1,265	\$1,265	\$1,265	\$1,265	\$1,265	\$1,265	\$0	\$0	\$0	\$0	\$10,120
<u>Utilities</u>													
Kissimmee Utility Authority	\$576	\$496	\$449	\$534	\$584	\$497	\$495	\$520	\$0	\$0	\$0	\$0	\$4,150
TOHO Water Authority	\$4,113	\$3,516	\$6,881	\$6,382	\$4,827	\$4,629	\$3,979	\$6,184	\$0	\$0	\$0	\$0	\$40,512
Orlando Utilities Commission	\$1,353	\$1,375	\$1,386	\$1,316	\$1,359	\$1,205	\$1,259	\$1,271	\$0	\$0	\$0	\$0	\$10,523
Centurylink	\$762	\$497	\$229	\$764	\$229	\$764	\$496	\$495	\$0	\$0	\$0	\$0	\$4,235
Bright House	\$127	\$127	\$127	\$127	\$127	\$127	\$134	\$134	\$0	\$0	\$0	\$0	\$1,029
<u>Roadways</u>													
Street Sweeping	\$1,270	\$1,270	\$635	\$1,270	\$1,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,715
Sidewalks	\$3,180	\$0	\$0	\$185	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,595
Drainage	\$0	\$0	\$0	\$3,450	\$0	\$0	\$0	\$950	\$0	\$0	\$0	\$0	\$4,400
Signage	\$0	\$192	\$635	\$1,878	\$730	\$0	\$2,490	\$705	\$0	\$0	\$0	\$0	\$6,630
<u>Common Area</u>													
Landscaping	\$23,500	\$23,500	\$23,500	\$26,600	\$23,500	\$23,500	\$23,500	\$23,500	\$0	\$0	\$0	\$0	\$191,100
Feature Lighting	\$1,448	\$572	\$0	\$245	\$1,528	\$0	\$0	\$235	\$0	\$0	\$0	\$0	\$4,028
Irrigation	\$226	\$534	\$191	\$378	\$595	\$949	\$0	\$838	\$0	\$0	\$0	\$0	\$3,712
Trash Receptacles & Benches	\$0	\$0	\$0	\$0	\$0	\$315	\$185	\$0	\$0	\$0	\$0	\$0	\$500
Plant Replacement & Bed Enhancements	\$296	\$0	\$0	\$0	\$0	\$0	\$8,250	\$0	\$0	\$0	\$0	\$0	\$8,546
Miscellaneous Common Area Services	\$0	\$0	\$0	\$8,750	\$0	\$0	\$850	\$1,325	\$0	\$0	\$0	\$0	\$10,925
Soccer/Ball Field Maintenance	\$0	\$70	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<u>Recreation Center</u>													
Pool Maintenance	\$1,565	\$3,273	\$90	\$2,232	\$90	\$1,447	\$1,440	\$1,622	\$0	\$0	\$0	\$0	\$11,759
Pool Cleaning	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$0	\$0	\$0	\$0	\$4,800
Pool Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525	\$0	\$0	\$0	\$0	\$525
Recreational Center Cleaning	\$1,798	\$1,050	\$1,050	\$1,894	\$1,000	\$1,050	\$1,366	\$1,150	\$0	\$0	\$0	\$0	\$10,358
Recreational Center Repairs & Maintenance	\$3,383	\$0	\$1,124	\$0	\$50	\$1,305	\$0	\$1,798	\$0	\$0	\$0	\$0	\$7,660
Pest Control	\$0	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$652
<u>Security</u>													
Recreation Center Access	\$0	\$0	\$0	\$0	\$0	\$2,341	\$0	\$0	\$0	\$0	\$0	\$0	\$2,341
Security Guard	\$22,437	\$21,960	\$22,642	\$22,660	\$19,052	\$18,888	\$19,153	\$23,887	\$0	\$0	\$0	\$0	\$170,679
Gate Repairs	\$220	\$310	\$1,387	\$811	\$220	\$220	\$220	\$369	\$0	\$0	\$0	\$0	\$3,757
Guard House Cleaning	\$250	\$200	\$200	\$250	\$200	\$200	\$250	\$200	\$0	\$0	\$0	\$0	\$1,750
Guard House Repairs and Maintenance	\$320	\$478	\$0	\$335	\$338	\$185	\$228	\$0	\$0	\$0	\$0	\$0	\$1,884
Gate Maintenance Agreement	\$0	\$0	\$0	\$0	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Field Management Services	\$2,223	\$2,223	\$2,223	\$2,223	\$2,223	\$2,223	\$2,223	\$2,223	\$0	\$0	\$0	\$0	\$17,781
Total Maintenance	\$70,913	\$64,159	\$64,716	\$84,149	\$61,116	\$61,710	\$68,381	\$69,795	\$0	\$0	\$0	\$0	\$544,939
<u>Other Sources & Uses</u>													
Transfer Out - Pavement Management	\$0	\$0	\$0	\$0	(\$93,088)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$93,088)
Transfer Out - Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,396)	\$0	\$0	\$0	\$0	(\$5,396)
Total Other	\$0	\$0	\$0	\$0	(\$93,088)	\$0	\$0	(\$5,396)	\$0	\$0	\$0	\$0	(\$98,484)
Total Expenditures	\$119,052	\$76,341	\$73,083	\$98,824	\$165,497	\$72,781	\$83,286	\$88,936	\$0	\$0	\$0	\$0	\$777,799
Net Income/ (Loss)	(\$118,399)	\$115,512	\$732,459	(\$73,415)	(\$149,378)	(\$56,264)	(\$14,025)	(\$80,998)	\$0	\$0	\$0	\$0	\$355,491

**REMINGTON
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT**

SERIES 2008-2, SPECIAL ASSESSMENT REFUNDING BONDS		
INTEREST RATE:	4.00%	
MATURITY DATE:	5/1/2019	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	COVERED BY LETTER OF CREDIT	
BONDS OUTSTANDING - 9/30/13		\$3,035,000
LESS: PRINCIPAL PAYMENT 5/1/14		(\$455,000)
LESS: PRINCIPAL PAYMENT 5/1/15		(\$475,000)
LESS: PRINCIPAL PAYMENT 5/1/16		(\$495,000)
LESS: SPECIAL CALL 5/1/16		(\$5,000)
LESS: PRINCIPAL PAYMENT 5/1/17		(\$515,000)
LESS: PRINCIPAL PAYMENT 5/1/18		(\$535,000)
LESS: PRINCIPAL PAYMENT 5/1/19		(\$555,000)
CURRENT BONDS OUTSTANDING		\$0

**REMINGTON
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2019

TAX COLLECTOR

Gross Assessments \$ 1,817,268 \$ 1,209,819 \$ 607,449
Net Assessments \$ 1,708,232 \$ 1,137,230 \$ 571,002

Date Received	Check No.	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	2008-2		
							General Fund 66.57%	Debt Svc Fund 33.43%	Total 100%
11/9/18	ACH	\$ 18,667.07	\$ 952.97	\$ 354.28	\$ -	\$ 17,359.82	\$ 11,557.04	\$ 5,802.78	\$ 17,359.82
11/26/18	ACH	\$ 286,876.40	\$ 11,475.08	\$ 5,508.03	\$ -	\$ 269,893.29	\$ 179,677.43	\$ 90,215.86	\$ 269,893.29
12/10/18	ACH	\$ 1,234,788.52	\$ 49,391.96	\$ 23,707.92	\$ -	\$ 1,161,688.64	\$ 773,376.86	\$ 388,311.78	\$ 1,161,688.64
12/12/18	ACH	\$ 3,282.04	\$ 37.68	\$ 64.90	\$ -	\$ 3,179.46	\$ 2,116.68	\$ 1,062.78	\$ 3,179.46
12/21/18	ACH	\$ 46,937.60	\$ 1,669.73	\$ 905.36	\$ -	\$ 44,362.51	\$ 29,533.68	\$ 14,828.83	\$ 44,362.51
1/11/19	ACH	\$ 30,669.38	\$ 932.30	\$ 594.73	\$ -	\$ 29,142.35	\$ 19,401.08	\$ 9,741.27	\$ 29,142.35
1/11/19	ACH	\$ 8,137.87	\$ 208.81	\$ 158.59	\$ -	\$ 7,770.47	\$ 5,173.07	\$ 2,597.40	\$ 7,770.47
1/11/19	ACH	\$ -	\$ -	\$ -	\$ 356.82	\$ 356.82	\$ 237.55	\$ 119.27	\$ 356.82
2/13/19	ACH	\$ 969.78	\$ 29.09	\$ 18.82	\$ -	\$ 921.87	\$ 613.72	\$ 308.15	\$ 921.87
2/13/19	ACH	\$ 23,395.31	\$ 521.88	\$ 457.46	\$ -	\$ 22,415.97	\$ 14,923.10	\$ 7,492.87	\$ 22,415.97
3/11/19	ACH	\$ 24,663.84	\$ 258.85	\$ 488.10	\$ -	\$ 23,916.89	\$ 15,922.31	\$ 7,994.58	\$ 23,916.89
4/9/19	ACH	\$ 95,443.82	\$ -	\$ 1,908.89	\$ -	\$ 93,534.93	\$ 62,269.48	\$ 31,265.45	\$ 93,534.93
4/9/19	ACH	\$ 8,591.10	\$ -	\$ 171.81	\$ -	\$ 8,419.29	\$ 5,605.02	\$ 2,814.27	\$ 8,419.29
4/12/19	ACH	\$ -	\$ -	\$ -	\$ 55.87	\$ 55.87	\$ 37.19	\$ 18.68	\$ 55.87
5/15/19	ACH	\$ 10,178.56	\$ -	\$ 203.56	\$ -	\$ 9,975.00	\$ 6,640.71	\$ 3,334.29	\$ 9,975.00
5/15/19	ACH	\$ 735.57	\$ -	\$ 14.72	\$ -	\$ 720.85	\$ 479.90	\$ 240.95	\$ 720.85
6/14/19	ACH	\$ 8,214.14	\$ -	\$ 164.28	\$ -	\$ 8,049.86	\$ 5,359.07	\$ 2,690.79	\$ 8,049.86
6/18/19	ACH	\$ 16,697.37	\$ -	\$ 333.95	\$ -	\$ 16,363.42	\$ 10,893.70	\$ 5,469.72	\$ 16,363.42
Totals		\$ 1,818,248.37	\$ 65,478.35	\$ 35,055.40	\$ 412.69	\$ 1,718,127.31	\$ 1,143,817.59	\$ 574,309.72	\$ 1,718,127.31

SECTION 3

*This item will be provided under
separate cover*

SECTION 4

Remington

06/03/2019

7 AM – 11 AM

Sgt. Daryl Cunningham

0700 – Radar Enforcement at Remington Blvd and Lucas Lakes, No violations. Heavy traffic, no violations.

0716 – Parking violation at 913 Tramel's Trail. Citation issued

0720 – Parking violation at Prestwick. 2 Citation issued on 2 different vehicles.

0724 – Parking violation at 2719 Callaway Lane. Citation issued.

0731 – Parking violation at 2717 Porchester Court. Citation issued.

0735 – Parking violation at 1023 Berkley Drive. Citation issued.

0749 – Parking violation at 2570 Brookstone Drive. Citation issued.

0758 – Code enforcement at violation (lot mowing) at 2636 Balmoral Court. Citation issued.

0814 – Parking violation at 2404 Cedarfield Lane. Citation issued.

0821 – Parking violation at 125 Thornbury Drive. Citation issued.

0823 – Parking violation at 133 Thornbury Drive. Citation issued.

0830 – Attempt to contact call at 173 Thornbury Drive. Handled this call for the road patrol.

0900 – All streets were patrolled

0910 – Radar enforcement at Remington Blvd and Eagle Glen.

0945 – Several residents walking thanked me for being in the neighborhood

0957 – Traffic Stop Speeding at Remington Blvd and Harwood. Warning citation issued.

1000 – Stop sign enforcement at Remington Blvd and Knightsbridge

1025 – Traffic Stop speeding at Remington Blvd and Knightsbridge, citation issued.

1032 – Traffic Stop speeding at Remington Blvd and Knightsbridge, Warning issued.

1035 – Radar enforcement at Remington Blvd and Willow Glen Circle

1100 – Off Duty



Osceola County Sheriff's Office

Detail Activity Sheet

Job Site: Remington _____

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
06/06/19	1600	Knightbridge	Traffic Enforcement	
06/06/19	1700	Remington Blvd	Traffic Enforcement	
06/06/19	1800	Remington Blvd	Traffic Enforcement	
06/06/19	1900	Remington Blvd	Traffic Enforcement	

Calls for Service		Arrests		Traffic Stops		Parking Violations		Routine Checks	
Calls Taken		Misdemeanor		Citations	5	Citations		Parks	4
Back-up		Felony		Written Warning	1	Written Warning		Schools/Library	
Self Initiated		Traffic		Verbal Warning		Verbal Warning		Businesses	
Reports		Ordinance						Construction	

Name: _____ R. Tattoli _____

ID #: _____ 2054 _____

Date: 06/06/19 _____



Osceola County Sheriff's Office

Detail Activity Sheet

Job Site: Remington

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
06/12/2019	14:00-14:30	Westmorland Circle	Patrol	
	14:30-15:00	Waters Edge / Harwood	Patrol	
	15:00-15:30	Windsor Park / Parkland Square	Patrol	
	15:30-16:30	Remington Blvd	Patrol	
	16:30-17:00	Oakview / Somerset	Patrol	
	17:00-18:00	Remington Blvd	Patrol	

Calls for Service		Arrests		Traffic Stops		Parking Violations		Routine Checks	
Calls Taken	1	Misdemeanor		Citations		Citations		Parks	
Back-up		Felony		Written Warning		Written Warning		Schools/Library	
Self Initiated		Traffic		Verbal Warning		Verbal Warning		Businesses	
Reports		Ordinance						Construction	

Name: A. Wilkie
06/12/2019

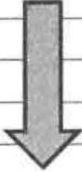
ID #: 2659 Date:



Osceola County Sheriff's Office

Detail Activity Sheet

Job Site: REMINGTON COMMUNITY

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
	06/13/19	2000-0000	ENTIRE COMMUNITY	PATROL/ROUTINE CHECKS
		2000-2100	WESTMORELAND	PATROL
		2100-2200	BURRELL	PATROL
		2200-2300	HARWOOD	PATROL
		2300-0000	TRAMELLS TRL	PATROL
		2000-0000	REMINGTON BLVD	TRAFFIC ENFORCEMENT
		2000-0000	KNIGHTSBRIDGE BLVD	TRAFFIC ENFORCEMENT
		2000-0000	ALL OTHER STREETS	PATROL/ ROUTINE CHECKS

Calls for Service		Arrests		Traffic Stops		Parking Violations		Routine Checks	
Calls Taken		Misdemeanor		Citations		Citations		Parks	
Back-up		Felony		Written Warning		Written Warning		Schools/Library	
Self Initiated		Traffic		Verbal Warning	2	Verbal Warning		Businesses	
Reports		Ordinance						Construction	

Name: K. ENCARNACION ID #: 2533 Date: 06/13/19



Osceola County Sheriff's Office

Detail Activity Sheet

Job Site: **Remington Community Development**

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
06/17/2019	0700	Remington Blvd	NO ACTIVITY	N/A
06/17/2019	0800	Westmoreland Cir.	NO ACTIVITY	N/A
06/17/2019	0900	Knightsbridge Blvd	NO ACTIVITY	N/A
06/17/2019	1000	Southbrige Cir.	NO ACTIVITY	N/A
06/17/2019	1100	Remington Blvd.	NO ACTIVITY	N/A

Calls for Service		Arrests		Traffic Stops		Parking Violations		Routine Checks	
Calls Taken		Misdemeanor		Citations		Citations		Parks	
Back-up		Felony		Written Warning		Written Warning		Schools/Library	
Self-Initiated		Traffic		Verbal Warning	2	Verbal Warning		Businesses	
Reports		Ordinance						Construction	

Name: **Michael Cabassa** ID #: **2766** Date: **06/17/2019**

SO-09-238 Rev. 4/6/10