

*Remington Community
Development District*

Agenda

June 30, 2020

AGENDA

Remington

Community Development District

219 East Livingston Street, Orlando, FL 32801

Phone: 407-841-5524 – Fax: 407-839-1526

June 23, 2020

Board of Supervisors
Remington Community
Development District

Dear Board Members:

The Board of Supervisors of the Remington Community Development District will meet **Tuesday, June 30, 2020 at 6:00 p.m. via Zoom; by following this link <https://zoom.us/j/94809676136> or by calling in via (646) 876-9923 and entering the Meeting ID: 948 0967 6136.** Following is the advance agenda for the meeting:

- I. Roll Call
- II. Modifications to Agenda
- III. Security Report from Universal Protection Service
- IV. Public Comment Period
- V. Approval of Minutes of the May 19, 2020 Meeting
- VI. Consideration of Declaring Seat #2 Vacant with a Term Ending November 2022
- VII. Consideration of Request for OCSO “Lock it or Lose it” Signs
- VIII. Review and Acceptance of Fiscal Year 2019 Draft Audit Report
- IX. Discussion of Reopening Facilities
- X. Staff Reports
 - A. Attorney
 - B. Engineer
 1. Update on Roadway Project
 - C. District Manager’s Report
 1. Approval of Check Register
 2. Balance Sheet and Income Statement
 3. Presentation of OCSO Reports
 4. Field Manager’s Report
- XI. Supervisor’s Requests
- XII. Next Meeting Date – July 28, 2020
- XIII. Adjournment

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

The third order of business is the security report from Universal Protection Service. There is no back-up.

The fourth 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 fifth order of business is the approval of minutes from the May 19, 2020 of the Board of Supervisors meeting. The minutes are enclosed for your review.

The sixth order of business is consideration of declaring seat #2 vacant with a term ending November 2022. There is no back-up.

The seventh order of business is consideration of request for OCSO "lock it or lose it" signs. The request is enclosed for your review.

The eighth order of business is review and acceptance of Fiscal Year 2019 audit report. A copy of the report is enclosed for your review.

The ninth order of business is discussion of reopening facilities. A draft reopening plan is enclosed for your review.

The tenth 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 presentation of the OSCO reports. Copies of the reports are enclosed for your review. Section 4 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.

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 19, 2020 at 6:00 p.m. via Zoom Video Conferencing, pursuant to Executive Orders 20-52, 20-69 and 20-91 (as extended by Executive Order 20-112) issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 1, 2020, and April 29, 2020 respectively, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

Brian (Ken) Brown	Chairman
Kenneth Soukup	Vice Chair
Carl Thilburg	Assistant Secretary

Also present were:

Jason Showe	District Manager
Scott Clark	District Counsel
Mark Vincutonis	District Engineer
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order at 6:00 p.m. and called the roll. Three supervisors were present, Ms. Kirk and Mr. Mehrlich were not in attendance.

Mr. Showe: This meeting is being conducted in accordance with the Governor's Executive Orders #20-52 and #20-69 which has subsequently been extended through Executive Orders #21-12 and 21-14. This allows the District to conduct its meetings of the Board of Supervisors without having a quorum of its members physically present at any specific public location through the utilization of communication such as telephone and video media technology. This meeting is being held to address items that are necessary for the properly operation of the District. Today's meeting is being conducted via Zoom which allows for participation via video or telephone conference. Access for today's meeting was provided in the meeting notice on the District's website and/or by contacting the District Manager's office. In order to facilitate public participation at today's

meeting participants were encouraged to submit questions and comments in advance. I have not received any. As with all meetings we will provide opportunities for public comments. If you are in the audience and would like to comment please use the raise hand feature with Zoom, state your name and address, and keep your comments to three minutes.

SECOND ORDER OF BUSINESS

Modifications to Agenda

Mr. Showe: We have no modifications to the agenda.

THIRD ORDER OF BUSINESS

Security Report from Universal Protection Service

Mr. Showe: We did not receive a security report, but we can take any questions or comments from the Board.

Mr. Brown: Does anyone have any questions?

Mr. Soukup: No.

FOURTH ORDER OF BUSINESS

Public Comment Period

Mr. Showe: There are no public comments.

FIFTH ORDER OF BUSINESS

Approval of Minutes of the April 28, 2020 Meeting

Mr. Brown: Does anyone have any changes, additions or deletions? Hearing none,

On MOTION by Mr. Soukup seconded by Mr. Thilburg to approve the Minutes of the April 28, 2020 Meeting by roll call vote: Supervisor Soukup: Yes; Supervisor Thilburg: Yes; Supervisor Brown: Yes. Motion Passed 3-0.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Clark: The roadway improvement contract has been drafted since the last meeting. I think Jason has it and will arrange for it to be executed so we can proceed.

B. Engineer

Mr. Vincutonis: Just to follow up on the roadway project, once we get the contractor under contract, we will have a pre-construction meeting. One thing that we need to start thinking about, since we have curb replacements as part of the project, is to get a schedule from the contractor on when he will be removing and repairing those curbs, because we are going to need to notify those specific addresses that their driveway will be inaccessible for a day or two. I don't know the best way to notify them, whether by letter, door hanger or a knock on the door. That is something to think about. Since those people will not be able to use their driveway, they are going to need somewhere else to park, which will probably be in the street, so there will need to be some coordination with security. Maybe we can have a furlough on issuing citations for a period of time.

Mr. Showe: I think that makes sense, Mark. If you can let us know those addresses, once we have a timeframe, we can coordinate with security about allowing those owners to park in the street for those days and post notices on the door.

Mr. Vincutonis: Okay.

Mr. Thilburg: Mark, have they developed a preliminary start schedule yet?

Mr. Vincutonis: Not yet. I think everyone signed the master contracts. Hopefully two to four weeks, they will be out there. The sooner the better.

Mr. Thilburg: Okay.

Mr. Brown: Are there any other questions for the District Engineer?

Mr. Soukup: No.

Mr. Vincutonis left the meeting.

C. District Manager's Report

1. Approval of Check Register

Mr. Showe: In the General Fund, we have Checks 6166 through 6196 in the amount of \$81,834.78. In your Capital Projects Fund, we have Checks 76 and 77 for \$22,411.25, for a total of \$104,246.03. Alan and I can answer any questions the Board might have on those invoices.

Mr. Brown: Does anyone have any questions?

Mr. Soukup: No questions.

Mr. Thilburg: No questions.

2. Balance Sheet and Income Statement

Mr. Showe: No action is required by the Board. Most of our account lines are in good shape. We are doing well on all of those. Overall, we are obviously to the good. I think you are over 100% collected on our assessments so we are in great shape.

3. Presentation of Number of Registered Voters – 3,171

Mr. Showe: We are required annually to announce this to the Board. As of April 15, 2020, there are 3,171 registered voters in the Remington CDD.

4. Discussion of Qualifying Period and Procedure

Mr. Flint: This year we have two seats up for election; Seat 1, occupied by Mr. Soukup and Seat 5, occupied by Mr. Thilburg. The qualifying period for those seats is from Noon on June 8th through Noon on June 12. There are items listed in the agenda of what you would need to complete. All of that is conducted through the Supervisor of Elections in Osceola County, so you would need to turn in any forms and discuss the process with them. Obviously with what is going on, we recommend you give them a call to see how they are handling the process because they may have changed some of their procedures. It is also important to note that you can likely turn all of those forms in now. You don't have to wait for that window to turn those in. If you have any questions, we can certainly help, but for the most part, the Supervisor of Elections can walk you through any of the forms you need. We can open it up for any questions from the Board.

Mr. Soukup: Do we need to turn in Form 1?

Mr. Showe: If you have them, I am pretty sure that you can turn them in. You may not have to turn one in as part of this process because you may have already submitted one.

Mr. Soukup: There is one box that you have to check on whether or not you are going to be a candidate.

Mr. Showe: In this case, when you fill out the form, you would be a candidate.

Mr. Soukup: Is that only if someone is running against you?

Mr. Showe: No. You are still a candidate until they close the qualifying period. Then if no one is running against you, you are essentially elected unopposed. We can help with the basic questions.

5. Presentation of OCSO Reports

Mr. Showe: We also provided the Osceola County Sheriff's Reports for the speed enforcement, which are included in your agenda package.

6. Field Manager's Report

Mr. Scheerer: Everything is in good shape. The Rec Center, pool and amenities are in good shape. REW installed new pine straw recently. The trees in the neighborhood will be lifted for the repaving on May 27th. The gate system is working well. The cameras are all working. The fitness equipment is good. There was an accident at the entrance to Remington on E. Lakeshore Boulevard. Somebody took out the streetlight that was there. That's been turned over to OUC to get that repaired. We had a brick wall down by Owenshire Circle that was being lifted by the roots of several pine trees, so we had that repaired because it was leaning in towards the resident's home. It was stripped down, a new footer was poured, and all of the brick has been reinstalled. They did a very good job.

Mr. Showe: Are there any questions for Alan?

Mr. Soukup: I have no questions.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Next Meeting Date – June 30, 2020

Mr. Showe: The next meeting is on June 30, 2020.

Mr. Brown: Will it be like this one?

Mr. Showe: Likely, unless the order has ended prior to that. Just for the Board's information, obviously we are discussing this internally and with the Chair, as provided through the Executive Order, to reopen. At this stage, because of the challenge we would have in monitoring any of those facilities being reopened, we are looking at keeping them closed for the time being. As soon as we get to an additional phase where our insurance is not requiring us to monitor it so much, we might facilitate some openings, but right now, it is our recommendation to keep those facilities closed.

Mr. Soukup: Do you do the same thing in your other CDDs?

Mr. Showe: Correct. In the CDDs especially where we don't really have staff onsite, they are mostly closing, or they are finding some way to bring in additional people to patrol and monitor. There are a lot of additional costs.

Mr. Clark: You have a cleaning protocol that would apply right now. You don't have anybody to do it.

Mr. Brown: What good would it do for us to have people come in for enforcement when we don't have any enforcement authority?

Mr. Showe: Correct. Just for the Board's information, we are continuing to watch that. We are watching what's happening in other Districts and all of our facilities. We will continue to provide you updates as we make changes to those.

NINTH ORDER OF BUSINESS

Adjournment

There being no further business, Mr. Brown adjourned the meeting.

On MOTION by Mr. Soukup seconded by Mr. Thilburg to adjourn the meeting by roll call vote: Supervisor Soukup: Yes; Supervisor Thilburg: Yes; Supervisor Brown: Yes; Motion Passed 3-0.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VII

From: Ken <ken@spiespool.com>
Subject: FW: Lock it or Lose it
Date: June 9, 2020 at 9:07:17 AM EDT
To: Jason Showe <ishowe@gmscfl.com>
Cc: "ascheerer@gmscfl.com" <ascheerer@gmscfl.com>

Jason, FYI Ben the new HOA president is requesting approval from the CDD to allow Deputy Diaz to post these signs at each entrance. Can we add this to this month's agenda for the supervisors to review?

Thanks

From: Ben Abiles
Sent: Monday, June 08, 2020 5:58 PM
To: Ken Soukup <kens@remingtonmasterhoa.com>
Subject: Fwd: Lock it or Lose it

See the signs.

----- Forwarded message -----
From: Ben Abiles <benabiles@aol.com>
Date: Mon, Jun 8, 2020 at 5:03 PM
Subject: Fwd: Lock it or Lose it
To: <bena@remingtonmasterhoa.com>

On Monday, June 8, 2020, Norberto Diaz <ndia3@OSCEOLA.ORG> wrote:

Hello Ben,

We have these signs available for the communities. If the HOA is interested please let me know. They will be place at each entrance. Thanks!

Attention: The information contained in this E-mail message is privileged and confidential information intended only for the use of the individual(s) named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copy of this communication is strictly prohibited. If you have received this communication in error, please contact the sender by reply E-mail and destroy all copies of the original message.

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BIENVENIDO "Ben" Abiles
President, Remington Master HOA
407-9739468 (cell)
bena@remingtonmasterhoa.com



SECTION VIII

**REMINGTON
COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

DRAFT

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Remington Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements 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 opinions 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 opinions.

Opinions

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, 2019, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the 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 to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 our report dated XXXXXXXX, 2020, 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, contracts, grant agreements and other matters. 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 the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.

XXXXXXX, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Remington Community Development District, Osceola County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$8,750,664.
- The change in the District's total net position in comparison with the prior fiscal year was (\$58,428), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balances of \$1,661,066, a decrease of (\$7,503) in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, assigned for capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service and capital projects funds which are major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2019	2018
Current and other assets	\$ 1,688,171	\$ 1,724,468
Capital assets, net of depreciation	7,089,598	7,690,592
Total assets	8,777,769	9,415,060
Deferred charge on refunding	-	10,166
Current liabilities	27,105	616,134
Total liabilities	27,105	616,134
Net position		
Net investment in capital assets	7,089,598	7,149,773
Restricted	-	205,280
Unrestricted	1,661,066	1,454,039
Total net position	\$ 8,750,664	\$ 8,809,092

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2019	2018
Program revenues		
Charges for services	\$ 1,730,159	\$ 1,728,850
Operating grants and contributions	1,002	-
Capital grants and contributions	3,613	-
General revenues		
Unrestricted investment earnings	3,064	4,470
Miscellaneous	5,370	4,720
Total revenues	<u>1,743,208</u>	<u>1,738,040</u>
Expenses:		
General government	174,042	275,745
Maintenance and operations	1,600,463	1,419,304
Interest	27,131	63,046
Total expenses	<u>1,801,636</u>	<u>1,758,095</u>
Change in net position	<u>(58,428)</u>	<u>(20,055)</u>
Net position - beginning	<u>8,809,092</u>	<u>8,829,147</u>
Net position - ending	<u>\$ 8,750,664</u>	<u>\$ 8,809,092</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$1,801,636. The costs of the District's activities were partially funded by program revenues. Program revenue was comprised primarily of assessments. In total, expenses increased over the prior year primarily due to an increase in repairs and maintenance expenses.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019, the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2019, the District had \$18,177,771 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$11,088,173 has been taken, which resulted in a net book value of \$7,089,598. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2019, the District paid off Series 2008 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Remington Community Development District's Finance Department at 219 E. Livingston St., Orlando, Florida 32801.

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	Governmental Activities
ASSETS	
Cash	\$ 996,672
Investments	639,789
Assessments receivable	11,981
Prepays and other assets	39,729
Capital assets:	
Nondepreciable	755,075
Depreciable, net	6,334,523
Total assets	8,777,769
 LIABILITIES	
Accounts payable	26,620
Unearned revenue	485
Total liabilities	27,105
 NET POSITION	
Investment in capital assets	7,089,598
Unrestricted	1,661,066
Total net position	\$ 8,750,664

See notes to the financial statements

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	Program Revenues				Net (Expense) Revenue and Changes in Net Position
Primary government:	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental activities:					
General government	\$ 174,042	\$ -	\$ -	\$ -	\$ (174,042)
Maintenance and operations	1,600,463	1,155,832	-	3,613	(441,018)
Interest on long-term debt	27,131	574,327	1,002	-	548,198
Total governmental activities	1,801,636	1,730,159	1,002	3,613	(66,862)
General revenues:					
Unrestricted investment earnings					3,064
Miscellaneous					5,370
Total general revenues					8,434
Change in net position					(58,428)
Net position - beginning					8,809,092
Net position - ending					\$ 8,750,664

See notes to the financial statements

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	Major Funds		Total Governmental Funds
	General	Capital Projects	
ASSETS			
Cash	\$ 217,577	\$ 779,095	\$ 996,672
Investments	119,718	520,071	639,789
Assessments receivable	11,981	-	11,981
Prepaid items	39,729	-	39,729
Total assets	<u>\$ 389,005</u>	<u>\$ 1,299,166</u>	<u>\$ 1,688,171</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 26,620	\$ -	\$ 26,620
Unearned revenue	485	-	485
Total liabilities	<u>27,105</u>	<u>-</u>	<u>27,105</u>
Fund balances:			
Nonspendable:			
Prepaid items	39,729	-	39,729
Assigned for:			
Capital reserves - pavement		1,299,166	1,299,166
Unassigned	322,171	-	322,171
Total fund balances	<u>361,900</u>	<u>1,299,166</u>	<u>1,661,066</u>
Total liabilities and fund balances	<u>\$ 389,005</u>	<u>\$ 1,299,166</u>	<u>\$ 1,688,171</u>

See notes to the financial statements

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

Fund balance - governmental funds	\$	1,661,066
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	18,177,771	
Accumulated depreciation	<u>(11,088,173)</u>	7,089,598
Net position of governmental activities		<u>\$ 8,750,664</u>

See notes to the financial statements

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 1,155,832	\$ 574,327	\$ -	\$ 1,730,159
Miscellaneous revenue	5,370	-	-	5,370
Interest	3,064	1,002	3,613	7,679
Total revenues	<u>1,164,266</u>	<u>575,329</u>	<u>3,613</u>	<u>1,743,208</u>
EXPENDITURES				
Current:				
General government	174,042	-	-	174,042
Maintenance and operations	815,406	-	184,063	999,469
Debt service:				
Principal	-	555,000	-	555,000
Interest	-	22,200	-	22,200
Total expenditures	<u>989,448</u>	<u>577,200</u>	<u>184,063</u>	<u>1,750,711</u>
Excess (deficiency) of revenues over (under) expenditures	174,818	(1,871)	(180,450)	(7,503)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(98,484)	(212,659)	311,143	-
Total other financing sources	<u>(98,484)</u>	<u>(212,659)</u>	<u>311,143</u>	<u>-</u>
Net change in fund balances	76,334	(214,530)	130,693	(7,503)
Fund balances - beginning	<u>285,566</u>	<u>214,530</u>	<u>1,168,473</u>	<u>1,668,569</u>
Fund balances - ending	<u>\$ 361,900</u>	<u>\$ -</u>	<u>\$ 1,299,166</u>	<u>\$ 1,661,066</u>

See notes to the financial statements

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds	\$	(7,503)
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.		(600,994)
Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(10,166)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		9,250
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(4,015)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		555,000
Change in net position of governmental activities	\$	<u>(58,428)</u>

See notes to the financial statements

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Remington Community Development District ("District") was established on February 28, 1994 by the Board of County Commissioners of Osceola County, Osceola County Ordinance 2014-156, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development and to levy and assess non-ad valorem assessments for the financing and maintenance of improvements.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at-large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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 related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital 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 assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	25-30
Buildings and other improvements	5-30
Equipment	5-10

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearing(s) are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board, unless otherwise delegated by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2019:

	Amortized Cost	Credit Risk	Maturities
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	\$ 639,789	S&P AAAM	Weighted average maturity: 37 days
Total Investments	<u>\$ 639,789</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above. Disclosures in blue only required for Florida PRIME

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2019, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2019 were as follows:

Fund	Transfer in	Transfer out
General	\$ -	\$ 98,484
Debt service	-	212,659
Capital projects	311,143	-
Total	\$ 311,143	\$ 311,143

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures. Transfers from the general fund to the capital projects fund were made to accumulate funds for future capital projects.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 755,075	\$ -	\$ -	\$ 755,075
Total capital assets, not being depreciated	755,075	-	-	755,075
Capital assets, being depreciated				
Infrastructure	16,249,259	-	-	16,249,259
Buildings and other improvements	1,159,828	-	-	1,159,828
Equipment	13,609	-	-	13,609
Total capital assets, being depreciated	17,422,696	-	-	17,422,696
Less accumulated depreciation for:				
Infrastructure	9,827,962	541,642	-	10,369,604
Buildings and other improvements	657,856	57,991	-	715,847
Equipment	1,361	1,361	-	2,722
Total accumulated depreciation	10,487,179	600,994	-	11,088,173
Total capital assets, being depreciated, net	6,935,517	(600,994)	-	6,334,523
Governmental activities capital assets	\$ 7,690,592	\$ (600,994)	\$ -	\$ 7,089,598

Depreciation expense was charged to the maintenance and operations function.

NOTE 7 – LONG-TERM LIABILITIES

Series 2015

On January 28, 2018, the District issued \$6,345,000 of Special Assessment Refunding Bonds, Series 2008 consisting of multiple term bonds with maturity dates ranging from May 1, 2014 to May 1, 2019, and fixed interest rates ranging from 3.75% to 4%. The Bonds were issued to refund and redeem the District’s outstanding Series 1994 Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2008 through May 1, 2019.

In the current fiscal year, the District paid off the outstanding Series 2008 Bond balance.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2008	\$ 555,000	\$ -	\$ 555,000	\$ -	\$ -
Less original issue discount	4,015	-	4,015	-	-
Total	\$ 550,985	\$ -	\$ 550,985	\$ -	\$ -

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims over the past three years.

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
REVENUES			
Assessments	\$ 1,137,222	\$ 1,155,832	\$ 18,610
Miscellaneous revenue	5,000	5,370	370
Interest	1,900	3,064	1,164
Total revenues	1,144,122	1,164,266	20,144
EXPENDITURES			
Current:			
General government	188,163	174,042	14,121
Maintenance and operations	862,871	815,406	47,465
Total expenditures	1,051,034	989,448	61,586
Excess (deficiency) of revenues over (under) expenditures	93,088	174,818	81,730
OTHER FINANCING SOURCES			
Transfer out - pavement management	(93,088)	(98,484)	(5,396)
Total other financing sources	(93,088)	(98,484)	(5,396)
Net change in fund balances	\$ -	76,334	\$ 76,334
Fund balance - beginning		285,566	
Fund balance - ending		\$ 361,900	

See notes to required supplementary information

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019, the current fiscal year.

**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 the governmental activities and each major fund of Remington Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXXXXXX, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 a 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 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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 no 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.

XXXXXXX, 2020

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

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

We have examined Remington Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

This report 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, management, and the Board of Supervisors of Remington Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

XXXXXXX, 2020

**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

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, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated XXXXXXXX, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional 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 XXXXXXXX, 2020, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Remington Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Remington Community Development District, Osceola County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

XXXXXXX, 2020

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019.

3. 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 which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

SECTION IX

Remington CDD
June ##, 2020

Reopening Plan for the Remington Facilities – EFFECTIVE 6/##/20

Remington CDD is actively monitoring the outbreak of the Novel Coronavirus (COVID19) and the impact on our District amenities. In accordance with the local governing authorities, and following the guidelines from local and state authorities, as well as, the Centers for Disease Control and Prevention (CDC) and Florida Department of Health (FDOH) District staff has developed a plan for the first phase of re-opening the District's amenities.

The clubhouse, pool, fitness center, playground and athletic fields will operate with limited hours and reduced capacities in order to meet the requirements of social distancing and vendor availability for cleaning and sanitizing.

DRAFT

Our recommended plan for Phase 2 Opening by facility Effective June ##, 2020 (please also see following page for additional guidelines):

Pool

- Maximum occupancy will be limited to 25 people at one time within the pool gates.
- Request maximum time per resident per pool deck visit will be limited to two (2) hours per day.
- **Hours of Operation: Dusk until Dawn Daily**
- Residents are encouraged bring their own wipes and sanitizer and are responsible for wiping down any chairs or other touchable areas prior to each use and after each use.
- Residents are encouraged to not bring guests to the pool to allow all residents an opportunity to utilize the facilities.
- No floats (pool noodles only or children's flotation devices) and no toys allowed in the pool
- Splash Pad will remain closed

Fitness Center

- Maximum occupancy will be limited to five (5) people at one time.
- Visits are limited to one (1) hour per use.
- Only one (1) visit per day per resident.
- Hours of Operation:
 - **Daily – 6AM to 10PM**
- Each Resident is responsible for wiping down each surface they will touch before and after usage.
- Wipes are provided in the building.

Remington CDD Playground/Athletic Fields

- **Hours of Operation: Dusk until Dawn Daily**
- No more than 10 children and adults should be located in a playground area at any one time.
- No more than 10 children and adults should be on a field at any one time
- Adult supervision is critical to ensure that young children continue to maintain social distancing guidelines.
- The use of your own personal hand sanitizer should be used during playtime if possible.
- Residents are responsible for wiping down equipment before and after use
- Residents are responsible for self sanitizing
- Cover coughs and sneezes with a tissue or elbow
- Practice social distancing of 6 feet from others
- Do not use the playground if either you or your children feel sick or are sick.
- Adhere to the CDC guidelines and individuals that are a high risk for severe illness from COVID-19, including, but not limited to people 65 years or older and all people with certain underlying medical conditions

Recreation Center

- Maximum Occupancy will be limited to ten (10) people at one time.
- Rentals of the Center will be temporarily suspended
- Residents are responsible for self sanitizing
- Cover coughs and sneezes with a tissue or elbow
- Practice social distancing of 6 feet from others
- Adhere to the CDC guidelines and individuals that are a high risk for severe illness from COVID-19, including, but not limited to people 65 years or older and all people with certain underlying medical conditions
- DO not come to facility if you feel sick
- **Hours of Operation:**
 - **Daily 6 AM to 10 PM**

The amenity specific plan above will be communicated to the community. Included in the that communication will the above specific rules, plus the expectation that residents and guests continue to follow current CDC guidelines for social distancing and hygiene, which include:

- Stay home when you are sick
- Avoid close contact with people who are sick
- Avoid touching your eyes, nose or mouth
- Cover your cough or sneeze with a tissue, then throw your tissue in the trash
- Clean and disinfect frequently touched objects and surfaces using a regular household cleaning spray or wipe
- Wash your hands often with soap and water for at least 20 seconds – use sanitizer (at least 60% alcohol) when soap is not available
- Stay 6 feet away from others and no groups larger than 10
- Avoid gathering in groups
- Wear cloth face coverings in public

Staff will also place signage at all facilities related to the rules and other guidelines. Residents will be encouraged through separate communication to bring their own sanitizer and wipe down all surfaces they interact with. All other pool, fitness center, and clubhouse rules must be followed at all times. Staff will regularly be reviewing the compliance to these rules. If it is determined that residents and guests can not comply and self-police others for compliance to these rules, District Recreation Amenities may once again be temporarily closed until additional controls can be put in place for compliance.

This recommended phase plan is reflective of the best practices devised by a combination of government authorities. Taking a conservative approach that reflects the considerations above should make the re-opening of amenities a positive experience for the whole community. CDD Staff will continue to review the guidelines and recommendations of state and local officials and we will continue to look for additional opportunities to continue to expand the availability of the recreational facilities. We thank you for your patience at this time and it is our hope that everyone remains safe, healthy and follows the guidelines for social distancing for the safety of our residents, guests, staff and vendor

SECTION X

SECTION B

SECTION 1

Begin forwarded message:

From: <david@aaatopqualityasphalt.com>

Subject: Remington CDD Roadway Improvements Phase 1 & 2

Date: June 22, 2020 at 7:45:45 AM EDT

To: <jshowe@gmscfi.com>

Cc: <ascheerer@gmscfi.com>, "Mark Vincutonis" <MVincutonis@HansonWalter.com>, "Pete Glasscock" <pglasscock@hansonwalter.com>, "Matt Greene" <matt@aaatopqualityasphalt.com>, <david@aaatopqualityasphalt.com>

Hello Jason,

Please see attached signed contract, insurance certificates, W-9 Form, and Bond for Remington CDD Roadway Improvements Phase 1 & 2. I will be mailing out the originals this week to the Owner's Rep.

If there is anything else you need in way of contracts, etc...please let me know.

Looking at our schedule, I anticipate a start date of the 3rd week of August 2020. With that said, please execute the Notice to Proceed mid-August to begin the time clock on this project.

In the meantime, I will coordinate preconstruction meetings with Hanson-Walter and yourself to go over potential scheduling and field markups. I would suggest sometime mid-July 2020.

AAA anticipates doing all the concrete work in each subdivision first to allow for cure time before milling and paving.

Please feel free to contact me with any questions on my cell phone or email listed below.

Stay Blessed!

David Prillhart

Director of Pre-Construction & Project Management

AAA Top Quality Asphalt

P.O. Box 1564

Winter Haven, FL 33882

Office [863.521.5454](tel:863.521.5454) | Cell [863.956.7724](tel:863.956.7724) | Fax [863.425.5048](tel:863.425.5048) Fax | [1-800-ASPHALT](tel:1-800-ASPHALT)

e-mail david@aaatopqualityasphalt.com | www.aaatopqualityasphalt.com

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SECTION C

SECTION 1

Remington
Community Development District

Summary of Invoices

May 01, 2020 through May 31, 2020

Fund	Date	Check No.'s	Amount
General Fund	5/6/20	6197-6203	\$ 3,519.36
	5/7/20	6204	\$ 8,071.44
	5/12/20	6205	\$ 145.00
	5/13/20	6206	\$ 21,094.32
	5/19/20	6207-6215	\$ 28,576.66
	5/21/20	6216-6223	\$ 30,504.32
			<hr/> \$ 91,911.10
			<hr/> \$ 91,911.10

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
5/06/20	00290	4/20/20	4684	202004	320-53800-47800				BERRY CONSTRUCTION INC.	*	320.00	320.00
5/06/20	00316	4/29/20	25848	MAR	202003	310-51300-42600			BERRY CONSTRUCTION INC.	*	118.16	320.00
4/29/20		25848	MAY	202005	310-51300-42600					*	118.16	
4/29/20		25848	MAY	202005	310-51300-42600					*	9.00	
5/06/20	00213	4/27/20	50933	202004	320-53800-34500				HUNT VENTURES INC	*	474.00	245.32
5/06/20	00125	4/18/20	35084	202005	320-53800-46500				OSCEOLA COUNTY SHERIFF'S OFFICE	*	89.95	474.00
5/06/20	00128	4/27/20	USA00780	202004	320-53800-53000				SPIES POOL LLC	*	1,200.00	89.95
5/06/20	00303	5/01/20	W2568	202005	320-53800-34700				USA SERVICES OF FLORIDA, INC	*	110.00	1,200.00
5/06/20	00282	4/20/20	20-2196	202004	320-53800-46700				WI-PAK	*	270.09	1,200.00
4/28/20		20-2373	202004	320-53800-35000						*	500.00	
4/28/20		20-2373	202004	320-53800-46700						*	200.00	
5/07/20	00168	5/01/20	413	202005	310-51300-34000				WESTWOOD INTERIOR CLEANING INC.	*	5,715.00	970.09
5/01/20		413	202005	310-51300-34100						*	133.33	
5/01/20		413	202005	310-51300-51000						*	.03	
5/01/20		413	202005	310-51300-42000						*	.50	

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CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK #
5/01/20	414	202005	320-53800-12000						GOVERNMENTAL MANAGEMENT SERVICES	*	2,222.58	8,071.44
5/12/20	00168	2/04/20	406	202001	300-20700-10100				GOVERNMENTAL MANAGEMENT SERVICES	*	145.00	006204
5/13/20	00318	5/13/20	051320	202005	300-20700-10100				GOVERNMENTAL MANAGEMENT SERVICES	*	21,094.32	145.00
5/19/20	00290	4/30/20	4686	202004	320-53800-47300				WINDWARD CDD	*	230.00	21,094.32
5/19/20	00082	5/01/20	17006	202004	310-51300-31500				BERRY CONSTRUCTION INC.	*	2,889.00	230.00
5/19/20	00005	5/12/20	7-009-51	202005	310-51300-42000				CLARK & ALBAUGH, LLP	*	20.66	2,889.00
5/19/20	00041	5/01/20	49-BID-4	202005	320-53800-46600				FEDEX	*	200.00	20.66
5/19/20	00010	4/30/20	01963281	202004	310-51300-48000				FLORIDA DEPARTMENT OF HEALTH	*	323.75	200.00
5/19/20	00251	5/01/20	728086	202005	320-53800-46200				ORLANDO SENTINEL	*	23,500.00	323.75
5/19/20	00291	5/01/20	5981	202005	320-53800-46400				REW LANDSCAPE CORP	*	600.00	323.75
5/19/20	00311	5/01/20	050120	202005	310-51300-42600				ROBERTS POOL SERVICE AND REPAIR INC	*	428.25	600.00
									SCOTT DALEY			428.25

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CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
5/19/20	00071	5/05/20	39639298	202005	320-53800-46800		TERMINIX COMMERCIAL	*	60.00	60.00 006215
5/21/20	00038	5/18/20	S114910	202003	320-53800-57200		CARD READER REPAIR 03/09	*	194.00	194.00
5/21/20	00093	4/30/20	185167	202004	320-53800-47100		ACCESS CONTROL TECHNOLOGIES	*	1,265.00	1,265.00 006216
5/21/20	00127	5/12/20	5273567	202004	310-51300-31100		APPLIED AQUATIC MANAGEMENT, INC.	*	300.00	1,265.00 006217
5/12/20	5273568	202004	310-51300-31100				ENGINEERING SERVICE 04/20	*	275.00	
5/11/20	00213	5/11/20	50954	202005	320-53800-34500		HANSON, WALTER & ASSOCIATES, INC.	*	316.00	575.00 006218
5/21/20	00251	5/04/20	728129	202005	320-53800-46300		OSCEOLA COUNTY SHERIFF'S OFFICE	*	246.00	316.00 006219
5/11/20	728137	202005	320-53800-46300				NOZZLES REPAIR 05/01/2020	*	249.88	
5/21/20	00125	5/08/20	351456	202005	320-53800-46500		REW LANDSCAPE CORP	*	322.35	495.88 006220
5/13/20	351555	202005	320-53800-46500				SULFURIC/MURIATIC ACID	*	274.00	
5/21/20	00128	5/18/20	USA00845	202005	320-53800-53000		SPIES POOL LLC	*	1,200.00	596.35 006221
5/21/20	00296	4/30/20	10012640	202004	320-53800-34500		USA SERVICES OF FLORIDA, INC	*	25,862.09	1,200.00 006222
							UNIVERSAL PROTECTION SERVICE LP	*		25,862.09 006223

TOTAL FOR BANK A 91,911.10
 TOTAL FOR REGISTER 91,911.10
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SECTION 2

Remington

Community Development District



Unaudited Financial Reporting
May 31, 2020

Presented by:



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1	<u>Balance Sheet</u>
2-3	<u>General Fund Income Statement</u>
4	<u>Pavement Management Income Statement</u>
5	<u>Capital Projects Income Statement</u>
6-7	<u>Month to Month</u>
8	<u>Assessment Receipt Schedule</u>

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
Combined Balance Sheet
May 31, 2020

Governmental Fund Types

	General Fund	Capital Projects Fund	Totals 2020
<u>ASSETS</u>			
<u>Cash</u>			
Operating Account	\$717,357	\$594,408	\$1,311,765
Capital Projects Fund	—	\$49,753	\$49,753
Due from Capital Projects	\$24,249	—	\$24,249
<u>Investments</u>			
<u>Operations</u>			
State Board	\$120,964	\$525,483	\$646,447
Total Assets	\$862,570	\$1,169,645	\$2,032,215
<u>LIABILITIES</u>			
Accounts Payable	\$30,859	\$2,930	\$33,789
Due to General	—	\$24,249	\$24,249
Fica Payable	\$122	—	\$122
Federal Withholding	\$20	—	\$20
Total Liabilities	\$31,001	\$27,179	\$58,180
<u>FUND BALANCES:</u>			
<u>Nonspendable</u>			
<u>Restricted for:</u>			
Capital Projects	—	\$38,175	\$38,175
Pavement Management	—	\$1,104,292	\$1,104,292
Assigned	\$91,943	—	\$91,943
Unassigned	\$739,625	—	\$739,625
Total Fund Balance	\$831,568	\$1,142,467	\$1,974,035
Total Liabilities & Fund Balance	\$862,569	\$1,169,646	\$2,032,215

REMINGTON

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2020

	General Fund Budget	Prorated Budget Thru 05/31/20	Actual Thru 05/31/20	Variance
Revenues:				
Maintenance Assessments	\$1,137,222	\$1,137,222	\$1,121,716	(\$15,506)
Miscellaneous Income	\$5,000	\$3,333	\$2,610	(\$723)
Interest Income	\$1,900	\$1,266	\$1,246	(\$20)
Total Revenues	\$1,144,122	\$1,141,822	\$1,125,573	(\$16,249)
Expenditures:				
<u>Administrative</u>				
Supervisors Fees	\$12,000	\$8,000	\$5,600	\$2,400
FICA	\$918	\$612	\$428	\$184
Engineer	\$10,000	\$6,667	\$9,516	(\$2,850)
Attorney	\$30,000	\$20,000	\$10,186	\$9,814
Annual Audit	\$3,715	\$500	\$500	\$0
Assessment Administration	\$5,000	\$5,000	\$5,000	\$0
Property Appraiser Fee	\$1,000	\$488	\$488	\$0
Management Fees	\$68,580	\$45,720	\$45,720	\$0
Information Technology	\$1,600	\$1,067	\$1,067	\$0
Telephone	\$200	\$133	\$29	\$104
Postage	\$1,000	\$667	\$413	\$254
Insurance	\$35,500	\$35,500	\$34,729	\$771
Printing and Binding	\$1,500	\$1,000	\$89	\$911
Newsletter	\$3,300	\$2,200	\$1,894	\$306
Legal Advertising	\$1,500	\$1,000	\$1,318	(\$318)
Office Supplies	\$500	\$333	\$63	\$270
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Administrative Contingency	\$750	\$500	\$478	\$22
Total Administrative	\$177,238	\$129,562	\$117,693	\$11,869
<u>Maintenance</u>				
<u>Environmental</u>				
Lake Maintenance	\$18,200	\$12,133	\$10,120	\$2,013
<u>Utilities</u>				
KissImmee Utility Authority	\$8,500	\$5,667	\$5,829	(\$162)
TOHO Water Authority	\$70,000	\$46,667	\$28,268	\$18,399
Orlando Utilities Commission	\$20,500	\$13,667	\$10,937	\$2,730
Centurylink	\$7,000	\$4,667	\$4,828	(\$161)
Bright House Network	\$5,000	\$3,333	\$2,395	\$938
<u>Roadways</u>				
Street Sweeping	\$17,250	\$11,500	\$8,400	\$3,100
Sidewalks/Roadways	\$0	\$0	\$285	(\$285)
Drainage	\$5,000	\$3,333	\$1,380	\$1,953
Signage	\$5,000	\$3,333	\$4,238	(\$905)
<u>Common Area</u>				
Landscaping	\$282,000	\$188,000	\$188,000	\$0
Feature Lighting	\$3,000	\$2,000	\$5,508	(\$3,508)
Irrigation	\$20,000	\$13,333	\$5,351	\$7,982
Trash Receptacles & Benches	\$5,000	\$3,333	\$0	\$3,333
Plant Replacement & Bed Enhancements	\$15,000	\$10,000	\$4,293	\$5,708
Miscellaneous Common Area Services	\$10,000	\$6,667	\$7,250	(\$583)
Soccer/Ball Field Maintenance	\$1,000	\$667	\$585	\$82
<u>Recreation Center</u>				
Pool Maintenance	\$20,000	\$13,333	\$8,962	\$4,371
Pool Cleaning	\$8,000	\$5,333	\$4,800	\$533
Pool Permits	\$550	\$525	\$525	\$0
Recreational Center Cleaning	\$15,000	\$10,000	\$8,379	\$1,621
Recreational Center Repairs & Maintenance	\$10,000	\$6,667	\$3,161	\$3,506
Pest Control	\$700	\$467	\$396	\$71
Subtotal Maintenance	\$546,700	\$364,625	\$313,890	\$50,735

REMINGTON

Community Development District

General Fund

Statement of Revenues & Expenditures
For The Period Ending May 31, 2020

	General Fund Budget	Prorated Budget Thru 05/31/20	Actual Thru 05/31/20	Variance
<u>Security</u>				
Recreation Center Access	\$4,000	\$2,667	\$1,562	\$1,104
Security Guard	\$275,500	\$183,667	\$192,206	(\$8,539)
Gate Repairs	\$11,000	\$7,333	\$6,174	\$1,160
Guard House Cleaning	\$3,300	\$2,200	\$1,850	\$350
Guard House Repairs and Maintenance	\$4,500	\$3,000	\$1,347	\$1,653
Gate Maintenance Agreement	\$1,100	\$1,100	\$770	\$330
<u>Other</u>				
Contingency	\$500	\$333	\$2,492	(\$2,159)
Field Management Services	\$26,671	\$17,781	\$17,921	\$140
Subtotal Maintenance	\$326,571	\$218,081	\$224,322	(\$5,962)
Total Maintenance	\$873,271	\$582,706	\$538,212	\$44,774
<u>Other Sources & Uses</u>				
Transfer Out - Pavement Management	(\$93,613)	\$0	\$0	\$0
Transfer Out - Capital Projects Fund	(\$91,942)	\$0	\$0	\$0
Total Other Sources & Uses	(\$185,555)	\$0	\$0	\$0
Total Expenditures	\$1,236,064		\$655,905	
Excess Revenues/(Expenditures)	(\$91,942)		\$469,668	
Fund Balance - Beginning	\$91,943		\$361,900	
Fund Balance - Ending	\$0		\$831,568	

REMINGTON

Community Development District

Pavement Management

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2020

	Adopted Budget	Prorated Budget Thru 05/31/20	Actual Thru 05/31/20	Variance
Revenues:				
Transfer In	\$0	\$0	\$0	\$0
Interest Income	\$2,500	\$1,667	\$5,571	\$3,905
Total Revenues	\$2,500	\$1,667	\$5,571	\$3,905
Expenditures:				
Capital Outlay - Engineering	\$0	\$0	\$15,600	(\$15,600)
Capital Outlay - Roadway Improvements	\$0	\$0	\$0	\$0
Capital Outlay - Contingency	\$0	\$0	\$25	(\$25)
Total Expenditures	\$0	\$0	\$15,625	(\$15,625)
Excess Revenues/(Expenditures)	\$96,113		(\$10,054)	
Fund Balance - Beginning	\$1,113,000		\$1,114,345	
Fund Balance - Ending	\$1,209,113		\$1,104,292	

REMINGTON
Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2020

	Adopted Budget	Prorated Budget Thru 05/31/20	Actual Thru 05/31/20	Variance
<u>Revenues:</u>				
Interest Income	\$100	\$32	\$32	\$0
Total Revenues	\$100	\$32	\$32	\$0
<u>Expenditures:</u>				
Capital Outlay - Fitness Equipments	\$10,000	\$8,648	\$8,648	\$0
Capital Outlay - Pressure Washing	\$20,000	\$19,200	\$19,200	\$0
Capital Outlay - Landscape Improvements	\$15,000	\$0	\$0	\$0
Capital Outlay - Sidewalk/Roadway Improvements	\$95,000	\$95,000	\$98,905	(\$3,905)
Capital Outlay - Rec Center Improvements	\$11,000	\$3,191	\$3,191	\$0
Capital Outlay - Resurfacing Courts	\$15,000	\$0	\$0	\$0
Capital Outlay - Common Area Improvements	\$0	\$0	\$16,733	(\$16,733)
Total Expenditures	\$166,000	\$126,039	\$146,678	(\$20,638)
<u>Other Financing Sources (Uses)</u>				
Transfer In/(Out)	\$91,942	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$91,942	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$73,958)		(\$146,646)	
Fund Balance - Beginning	\$173,000		\$184,821	
Fund Balance - Ending	\$99,042		\$38,175	

Remington
COMMUNITY DEVELOPMENT DISTRICT
 Month by Month Income Statement

Description	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	TOTAL
Revenues:													
Assessments	\$0	\$133,411	\$859,987	\$33,581	\$18,233	\$19,864	\$49,505	\$7,136	\$0	\$0	\$0	\$0	\$1,121,716
Miscellaneous Income	\$935	\$215	\$360	\$470	\$280	\$190	\$90	\$70	\$0	\$0	\$0	\$0	\$2,610
Interest Income	\$208	\$185	\$187	\$185	\$169	\$139	\$94	\$79	\$0	\$0	\$0	\$0	\$1,246
Total Revenues	\$1,143	\$133,811	\$860,533	\$34,236	\$18,682	\$20,193	\$49,690	\$7,285	\$0	\$0	\$0	\$0	\$1,125,573
Expenditures:													
Administrative													
Supervisors Fees	\$1,000	\$1,000	\$800	\$0	\$1,000	\$1,000	\$0	\$800	\$0	\$0	\$0	\$0	\$5,600
FICA	\$77	\$77	\$61	\$0	\$77	\$77	\$0	\$61	\$0	\$0	\$0	\$0	\$428
Engineer	\$761	\$301	\$991	\$181	\$3,755	\$1,840	\$575	\$1,112	\$0	\$0	\$0	\$0	\$9,516
Attorney	\$1,357	\$1,026	\$511	\$570	\$1,140	\$1,042	\$2,889	\$1,652	\$0	\$0	\$0	\$0	\$10,186
Annual Audit	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Assessment Administration	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Property Appraiser Fee	\$0	\$0	\$0	\$0	\$488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488
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	\$133	\$133	\$133	\$133	\$133	\$0	\$0	\$0	\$0	\$1,067
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agreement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
Postage	\$46	\$57	\$47	\$43	\$65	\$57	\$11	\$87	\$0	\$0	\$0	\$0	\$413
Insurance	\$34,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,729
Printing and Binding	\$45	\$9	\$3	\$11	\$10	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$89
Newsletter	\$0	\$0	\$0	\$792	\$546	\$546	\$0	\$555	\$0	\$0	\$0	\$0	\$1,894
Legal Advertising	\$0	\$0	\$0	\$0	\$365	\$0	\$324	\$629	\$0	\$0	\$0	\$0	\$1,518
Office Supplies	\$24	\$24	\$4	\$4	\$5	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$63
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Administrative Contingency	\$8	\$444	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$478
Total Administrative	\$49,070	\$9,316	\$8,291	\$7,448	\$12,753	\$10,422	\$9,648	\$10,744	\$0	\$0	\$0	\$0	\$117,693

Remington
COMMUNITY DEVELOPMENT DISTRICT
 Month by Month Income Statement

Description	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	TOTAL
Maintenance													
Environmental													
Lake Maintenance	\$1,265	\$1,265	\$1,265	\$1,265	\$1,265	\$1,265	\$1,265	\$1,265	\$0	\$0	\$0	\$0	\$10,120
Utilities													
Kissimmee Utility Authority	\$617	\$521	\$501	\$1,785	\$615	\$598	\$615	\$578	\$0	\$0	\$0	\$0	\$5,829
TOHO Water Authority	\$1,665	\$5,918	\$8,361	\$3,973	\$1,721	\$1,366	\$2,105	\$3,158	\$0	\$0	\$0	\$0	\$26,268
Orlando Utilities Commission	\$1,359	\$1,421	\$1,366	\$1,457	\$1,393	\$1,329	\$1,402	\$1,210	\$0	\$0	\$0	\$0	\$10,937
CenturyLink	\$800	\$248	\$811	\$615	\$331	\$830	\$539	\$654	\$0	\$0	\$0	\$0	\$4,828
Bright House	\$289	\$289	\$289	\$289	\$291	\$291	\$331	\$327	\$0	\$0	\$0	\$0	\$2,395
Roadways													
Street Sweeping	\$0	\$0	\$2,400	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$0	\$0	\$0	\$6,400
Sidewalks/Roadways	\$0	\$0	\$0	\$0	\$0	\$0	\$285	\$0	\$0	\$0	\$0	\$0	\$285
Drainage	\$0	\$0	\$0	\$0	\$1,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,380
Signage	\$0	\$485	\$1,639	\$1,241	\$138	\$0	\$385	\$350	\$0	\$0	\$0	\$0	\$4,238
Common Area													
Landscaping	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$0	\$0	\$0	\$0	\$188,000
Feature Lighting	\$660	\$0	\$0	\$145	\$4,093	\$610	\$0	\$0	\$0	\$0	\$0	\$0	\$5,508
Irrigation	\$1,125	\$1,004	\$328	\$240	\$165	\$957	\$157	\$1,375	\$0	\$0	\$0	\$0	\$5,351
Trash Receptacles & Benches	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Replacement & Bed Enhancements	\$4,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,293
Miscellaneous Common Area Services	\$0	\$3,000	\$315	\$0	\$1,975	\$0	\$230	\$1,730	\$0	\$0	\$0	\$0	\$7,250
Soccer/Ball Field Maintenance	\$0	\$0	\$65	\$65	\$0	\$135	\$320	\$0	\$0	\$0	\$0	\$0	\$585
Recreation Center													
Pool Maintenance	\$1,599	\$805	\$2,566	\$1,353	\$90	\$1,294	\$90	\$1,165	\$0	\$0	\$0	\$0	\$8,962
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	\$1,150	\$1,784	\$1,435	\$1,440	\$1,000	\$1,100	\$470	\$0	\$0	\$0	\$0	\$0	\$8,379
Recreational Center Repairs & Maintenance	\$0	\$140	\$0	\$1,333	\$94	\$1,159	\$370	\$65	\$0	\$0	\$0	\$0	\$3,161
Pest Control	\$0	\$56	\$56	\$56	\$56	\$56	\$56	\$60	\$0	\$0	\$0	\$0	\$396
Security													
Recreation Center Access	\$220	\$1,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,562
Security Guard	\$25,422	\$24,126	\$22,298	\$27,353	\$21,728	\$21,909	\$27,030	\$22,340	\$0	\$0	\$0	\$0	\$192,206
Gate Repairs	\$421	\$1,063	\$932	\$571	\$313	\$0	\$2,550	\$323	\$0	\$0	\$0	\$0	\$6,174
Guard House Cleaning	\$250	\$200	\$250	\$200	\$200	\$250	\$500	\$0	\$0	\$0	\$0	\$0	\$1,850
Guard House Repairs and Maintenance	\$0	\$0	\$185	\$0	\$228	\$669	\$0	\$265	\$0	\$0	\$0	\$0	\$1,347
Gate Maintenance Agreement	\$0	\$0	\$770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$770
Contingency	\$635	\$135	\$532	\$0	\$0	\$0	\$950	\$241	\$0	\$0	\$0	\$0	\$2,492
Field Management Services	\$2,223	\$2,363	\$2,223	\$2,223	\$2,223	\$2,223	\$2,223	\$2,223	\$0	\$0	\$0	\$0	\$17,921
Total Maintenance	\$68,091	\$70,265	\$72,688	\$70,903	\$64,599	\$61,341	\$67,172	\$63,153	\$0	\$0	\$0	\$0	\$538,212
Other Sources & Uses													
Transfer Out - Pavement Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out - Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$117,161	\$79,581	\$80,979	\$78,351	\$77,353	\$71,763	\$76,821	\$73,897	\$0	\$0	\$0	\$0	\$655,905
Net Income/ (Loss)	(\$116,018)	\$54,231	\$779,555	(\$44,116)	(\$58,671)	(\$51,570)	(\$27,131)	(\$66,612)	\$0	\$0	\$0	\$0	\$469,668

**REMINGTON
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Receipts
Fiscal Year 2020

Net Assessments \$ 1,137,222.00 \$1,137,222.00
 Gross Assessments \$ 1,209,818.99 \$1,209,818.99
 ASSESSED THROUGH COUNTY
 100.00%

TOTAL ASSESSMENT LEVY

DATE	DESCRIPTION	GROSS AMT	COMMISSIONS	DISC/PENALTY	INTEREST	NET RECEIPTS	O&M Portion	Total
							36300.10000	
11/12/19	ACH	\$10,978.17	208.31	\$562.49	\$0.00	\$10,207.37	\$10,207.37	\$10,207.37
11/22/19	ACH	\$130,956.29	2,514.37	\$5,238.06	\$0.00	\$123,203.86	\$123,203.86	\$123,203.86
12/06/19	ACH	\$799,906.92	15,998.15	\$0.00	\$0.00	\$783,908.77	\$783,908.77	\$783,908.77
12/23/19	ACH	\$80,745.07	1,552.60	\$3,114.36	\$0.00	\$76,078.11	\$76,078.11	\$76,078.11
01/10/20	ACH	\$28,301.38	566.06	\$0.00	\$0.00	\$27,735.32	\$27,735.32	\$27,735.32
01/13/20	ACH	\$5,662.55	113.22	\$0.00	\$0.00	\$5,549.33	\$5,549.33	\$5,549.33
01/21/20	ACH	\$0.00	0.00	\$0.00	\$295.98	\$295.98	\$295.98	\$295.98
02/12/20	ACH	\$18,998.84	372.11	\$393.54	\$0.00	\$18,233.19	\$18,233.19	\$18,233.19
03/06/20	ACH	\$20,355.90	402.49	\$230.67	\$0.00	\$19,722.74	\$19,722.74	\$19,722.74
03/09/20	ACH	\$143.67	2.88	\$0.00	\$0.00	\$140.79	\$140.79	\$140.79
04/13/20	ACH	\$46,140.04	922.54	\$13.56	\$0.00	\$45,203.94	\$45,203.94	\$45,203.94
04/13/20	ACH	\$4,358.08	87.15	\$0.00	\$0.00	\$4,270.93	\$4,270.93	\$4,270.93
04/20/20	ACH	\$0.00	0.00	\$0.00	\$30.58	\$30.58	\$30.58	\$30.58
05/12/20	ACH	\$448.40	8.96	\$0.00	\$0.00	\$439.44	\$439.44	\$439.44
05/12/20	ACH	\$6,785.30	136.67	\$13.57	\$61.08	\$6,696.14	\$6,696.14	\$6,696.14
TOTAL		\$1,153,780.61	\$22,885.51	\$9,566.25	\$387.64	\$1,121,716.49	\$1,121,716.49	\$1,121,716.49

100%	Gross Percent Collected
\$56,038.38	Balance Remaining to Collect

SECTION 3



**Osceola County
Sheriff's Office**

Detail Activity Sheet

Job Site: REMINGTON 1800 HRS TO 2200 HRS

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
6/7/20	1803	PARKING VIOLATION AT 2724 CORYBROOKE LN	VERBAL WARNING	
	1812	PARKING VIOLATION AT 2720 PRESTWICK LN	WRITTEN WARNING	
	1820	PARKING VIOLATION AT 648 CHADBURY WAY	WRITTEN WARNING	
	1829	PATROLLED IN COMMUNITY WITH MODERATE RAIN		
	1843	PATROL STRATHMORE CR & EVERY COMMUNITY		
	1850	PARKING VIOLATION AT 177 CLUB VILLAS LN	VERBAL WARNING	
	1857	PARKING VIOLATION AT 175 HARWOOD CR	VERBAL WARNING	
	1900	PARKING VIOLATION AT 109 HARWOOD CR	WRITTEN WARNING	
	1907	PATROLLED IN COMMUNITY WITH MODERATE RAIN		
	1919	PARKING VIOLATION AT 138 SOUTHAMPTON DR	VERBAL WARNING	
	1926	PARKING VIOLATION AT 106 THORNBURY LN	VERBAL WARNING	
	1927	PARKING VIOLATION AT 153 THORNBURY DR	WRITTEN WARNING	
	1933	PARKING VIOLATION AT 166 THORNBURY DR	WRITTEN WARNING	
	1937	PARKING VIOLATION AT 123 THORNBURY DR	WRITTEN WARNING	
	1950	PARKING VIOLATION AT 213 OWENSHIRE CR	WRITTEN WARNING	
	1956	PARKING VIOLATION AT 158 OWENSHIRE CR	WRITTEN WARNING	
	2023	PATROL STRATHMORE CR & EVERY COMMUNITY		
	2100	PATROLLED IN COMMUNITY WITH HEAVY RAIN		
		IN CAR MOVING RADAR WAS USED DURING THE DETAIL	NO SPEED VIOLATION	

Calls for Service	Arrests	Traffic Stops		Parking Violations		Routine Checks	
		Citations	Written Warning	Citations	Written Warning	Parks	Schools/Library
Calls Taken	Misdemeanor						
Back-up	Felony	Written Warning		Written Warning	8		
Self Initiated	Traffic	Verbal Warning		Verbal Warning	5		
Reports	Ordinance						Construction

Name: K. SONNABEND ID #: 1690 Date: 6/7/20 jshowe@gmscfl.com



**Osceola County
Sheriff's Office**

Detail Activity Sheet

Job Site: REMINGTON

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
06/09/2020	1800 HRS	ON DUTY	N/A	N/A
06/09/2020	1810-1812 HRS	PATROLLED STRATHMORE	NONE OBSERVED	N/A
06/09/2020	1812-1814 HRS	CHECKED GOLF COURSE CLUBHOUSE	NONE OBSERVED	N/A
06/09/2020	1815-1818 HRS	PATROLLED CLUB VILLA	NONE OBSERVED	N/A
06/09/2020	1819-1821 HRS	PATROLLED HAWKS NEST	NONE OBSERVED	N/A
06/09/2020	1821-1825 HRS	PATROLLED HARWOOD	NONE OBSERVED	N/A
06/09/2020	1826-1830 HRS	PATROLLED WESTMORELAND	NONE OBSERVED	N/A
06/09/2020	1831-1836 HRS	PATROLLED SOUTHAMPTON	NONE OBSERVED	N/A
06/09/2020	1837-1839 HRS	PATROLLED CROWN RIDGE	NONE OBSERVED	N/A
06/09/2020	1841-1848 HRS	PATROLLED ARDEN PLACE	1 PARKING VIOLATION	N/A
06/09/2020	1849-1852 HRS	PATROLLED BROOKSTONE	NONE OBSERVED	N/A
06/09/2020	1853-1903 HRS	CHECKED RECREATIONAL CENTER	NONE OBSERVED	N/A
06/09/2020	1906-1934 HRS	CHECKED BUSINESS CENTER	NONE OBSERVED	N/A
06/09/2020	1934-1939 HRS	PATROLLED GLENEAGLES	1 PARKING VIOLATION	N/A
06/09/2020	1938-1940 HRS	PATROLLED PARKLAND SQUARE	NONE OBSERVED	N/A
06/09/2020	1941-1945 HRS	PATROLLED SOMERSET	NONE OBSERVED	N/A
06/09/2020	1945-1949 HRS	PATROLLED OAKVIEW	NONE OBSERVED	N/A
06/09/2020	1950-1955 HRS	PATROLLED WINDSOR PARK	NONE OBSERVED	N/A
06/09/2020	1956-2000 HRS	PATROLLED EAGLES LANDING	NONE OBSERVED	N/A
06/09/2020	2001-2005 HRS	PATROLLED WATERS EDGE	NONE OBSERVED	N/A

Calls for Service	Arrests		Traffic Stops		Parking Violations		Routine Checks	
	Misdemeanor	Felony	Citations	Written Warning	Citations	Written Warning	Parks	Schools/Library
Calls Taken								
Back-up							2	4
Self Initiated								
Reports								2
								Construction



**Osceola County
Sheriff's Office**

Detail Activity Sheet

Job Site: Remington HOA

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
06/10/2020	1800-1820	Remington Blvd/Corybrooke Ln (Stop Sign/Presence)	No violations observed	
06/10/2020	1820-1830	Remington Shopping Plaza (Parking/Presence)	No violations observed	
06/10/2020	1831-1848	McInnis Ct	Parking violation (WW)	201052742
06/10/2020	1850-1900	Remington Blvd (Patrol)	No violations observed	
06/10/2020	1900-1920	Remington Blvd/Golf Club (Stop Sign/Presence)	No violations observed	
06/10/2020	1920-1930	Strathmore (Patrol/Parking)	No violations observed	
06/10/2020	1930-1950	Club Villas/Hawks Nest/Harwood (Patrol/Parking)	Parking violation (WW)	
06/10/2020	1950-2005	Remington Blvd (Traffic)	No violations observed	
06/10/2020	2005-2050	Knightsbridge Blvd (Traffic/Parking)	Traffic Stop (C)/PV (3 WW)	
06/10/2020	2050-2110	Southbridge Cir (Traffic/Parking)	Traffic Stop (WW)	
06/10/2020	2110-2120	Remington Blvd (Traffic)	Traffic Stop (WW)	
06/10/2020	2120-2135	Remington Shopping Plaza (Patrol)	No violations observed	
06/10/2020	2138-2145	Strathmore Circle (Patrol/Parking)	No violations observed	
06/10/2020	2146-2155	Remington Golf Club (Patrol)	No violations observed	
06/10/2020	2155-2200	Remington Blvd (Patrol)	No violations observed	
	2200	Off Duty		

Calls for Service	Arrests		Traffic Stops		Parking Violations		Routine Checks	
	Calls Taken	Misdemeanor	Citations	1	Citations	Written Warning	Parks	
Back-up	1	Felony	Written Warning	2	5	Schools/Library		
Self Initiated		Traffic	Verbal Warning			Businesses		
Reports		Ordinance				Construction		

Name: D/S Strodman, E. ID #: 1966 Date: 06/10/2020



**Osceola County
Sheriff's Office**

Detail Activity Sheet

Job Site: REMINGTON HOA

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
6-12-2020	1815-1818	STRATHMORE CIR	ROUTINE CHECKS	
	1818-1821	BURRELL CIR	ROUTINE CHECKS	
	1822-1826	HARWOOD CIR	ROUTINE CHECKS	
	1826-1830	WESTMORELAND CIR	ROUTINE CHECKS	
	1832-1843	REMINGTON BLVD; KNIGHTSBRIDGE BLVD	SPEED ENFORCEMENT; NO VIOLATIONS COMMITTED	
	1819	180 OWENSHIRE CIR	PARKING VIOLATION	
	1858	207 SOUTHBRIDGE CIR	PARKING VIOLATION	
	1913	1005 TRAMELLS TRL	PARKING VIOLATION	
	1918-1933	2426 REMINGTON BLVD; PM WELLS ACADEMY	SUSPICIOUS VEHICLE	
	2017	113 WESTMORELAND CIR	PARKING VIOLATION	
	2050-2055	FARRINGTON LN	ROUTINE CHECKS	
	2055-2059	STRATHMORE CIR	ROUTINE CHECKS	
	2102-2107	BURRELL CIR	ROUTINE CHECKS	
	2107-2110	WESTMORE CIR	ROUTINE CHECKS	
	2144-2155	114 WESTMORE CIR	NOISE COMPLAINT	

Calls for Service		Arrests		Traffic Stops		Parking Violations		Routine Checks	
Calls Taken	2	Misdemeanor		Citations		Citations	3	Parks	
Back-up		Felony		Written Warning		Written Warning	1	Schools/Library	
Self Initiated		Traffic		Verbal Warning		Verbal Warning		Businesses	
Reports		Ordinance						Construction	

Name: R.LEGER-DIAZ ID #: 2651 Date: 6-12-2020



**Osceola County
Sheriff's Office**

Detail Activity Sheet

Job Site: REMINGTON HOA

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
6-12-2020	1815-1818	STRATHMORE CIR	ROUTINE CHECKS	
	1818-1821	BURRELL CIR	ROUTINE CHECKS	
	1822-1826	HARWOOD CIR	ROUTINE CHECKS	
	1826-1830	WESTMORELAND CIR	ROUTINE CHECKS	
	1832-1843	REMINGTON BLVD; KNIGHTSBRIDGE BLVD	SPEED ENFORCEMENT; NO VIOLATIONS COMMITTED	
	1819	180 OWENSHIRE CIR	PARKING VIOLATION	
	1858	207 SOUTHBRIDGE CIR	PARKING VIOLATION	
	1913	1005 TRAMELLS TRL	PARKING VIOLATION	
	1918-1933	2426 REMINGTON BLVD; PM WELLS ACADEMY	SUSPICIOUS VEHICLE	201053368
	2017	113 WESTMORELAND CIR	PARKING VIOLATION	
	2050-2055	FARRINGTON LN	ROUTINE CHECKS	
	2055-2059	STRATHMORE CIR	ROUTINE CHECKS	
	2102-2107	BURRELL CIR	ROUTINE CHECKS	
	2107-2110	WESTMORE CIR	ROUTINE CHECKS	
	2144-2155	114 WESTMORE CIR	NOISE COMPLAINT	201053411

Calls for Service	Arrests	Traffic Stops		Parking Violations		Routine Checks	
		Citations	Written Warning	Citations	Written Warning	Parks	Schools/Library
Calls Taken 2	Misdemeanor	Citations		Citations	3	Parks	
Back-up	Felony	Written Warning		Written Warning	1	Schools/Library	
Self Initiated	Traffic	Verbal Warning		Verbal Warning		Businesses	
Reports	Ordinance					Construction	

Name: R.LEGER-DIAZ ID #: 2651 Date: 6-12-2020



**Osceola County
Sheriff's Office**

Detail Activity Sheet

Job Site: Remington

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
6/23/20	1800	On-duty		
6/23/20	1800-1830	Remington Mart	Patrol	
6/23/20	1830-1900	Strathmore	Patrol – No violations	
6/23/20	1900-1930	Knightsbridge/Owenshire	Patrol	
6/23/20	1902	123 Owenshire Dr	Parking Violation	
6/23/20	1906	245 Owenshire Cir	Parking Violation	
6/23/20	1930-2000	Somerset & Oakview	Patrol	
6/23/20	2000-2010	Eagles Landing	Patrol	
6/23/20	2010-2030	133 Harwood Circle	Call for service – Civil Matter	201056867
6/23/20	2030-2100	Remington Blvd	Radar – No violations	
6/23/20	2100-2105	Hawks Nest	Patrol	
6/23/20	2105-2130	Remington Golf Club	Patrol/Foot Patrol	
6/23/20	2130-2140	Westmoreland	Patrol	
6/23/20	2140	806 Leeshore Ct	Call for service – Burglar Alarm	201056885
6/23/20	2200	Off-duty		

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

Name: D/S R. Clark ID #: 2438 Date: 6/23/20