# Remington Community Development District

Agenda

April 27, 2021

# **A**GENDA

# Remington Community Development District

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

April 20, 2021

Board of Supervisors Remington Community Development District

Dear Board Members:

The Board of Supervisors of the Remington Community Development District will meet Tuesday, April 27, 2021 at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Blvd., Kissimmee, FL 34744. Following is the advance agenda for the meeting:

- I. Roll Call
- II. Modifications to Agenda
- III. Security Report from DSI Security Services
- IV. Public Comment Period
- V. Approval of Minutes of the March 30, 2021 Meeting
- VI. Consideration of Resolution 2021-03 Approving the Proposed Budget for Fiscal Year 2022 and Setting a Public Hearing
- VII. Review and Acceptance of Fiscal Year 2020 Draft Audit Report
- VIII. Staff Reports
  - A. Attorney
  - B. Engineer
  - 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
  - IX. Supervisor's Requests
  - X. Next Meeting Date May 25, 2021
  - XI. 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 DSI Security Services. 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 March 30, 2021 of the Board of Supervisors meeting. The minutes are enclosed for your review.

The sixth order of business is consideration of Resolution 2021-03 approving the proposed budget for Fiscal Year 2022 and setting a public hearing. A copy of the resolution is enclosed for your review.

The seventh order of business is review and Acceptance of Fiscal Year 2020 Draft Audit Report. A copy of the report is enclosed for your review.

The eighth 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

# SECTION III

# This item will be provided under separate cover

# SECTION V

# 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, March 30, 2021 at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Boulevard, Kissimmee, Florida.

# Present and constituting a quorum were:

Kenneth Soukup Chairman Pam Zaresk Vice Chair

Brian (Ken) Brown
Tim Mehrlich
Diego Benson-Valdes
Assistant Secretary
Assistant Secretary

# Also present were:

Jason Showe
Scott Clark
District Manager
District Counsel
District Engineer
Alan Scheerer
Field Manager
William Maland

William McLeod DSI Security Services
Rich Hunter DSI Security Services
Residents

TCGIGCII

#### FIRST ORDER OF BUSINESS

#### Roll Call

Mr. Soukup called the meeting to order at 6:00 p.m. and Mr. Showe called the roll. A quorum was present.

#### SECOND ORDER OF BUSINESS

Modifications to Agenda

Mr. Showe: We have none.

#### THIRD ORDER OF BUSINESS

Security Report from DSI Security Services

Mr. McLeod: This is the report for this month. The Partin Settlement Road gate had 1,480 visitors and 4,325 residents. The E. Lakeshore Boulevard gate had 1,395 visitors and 4,135 residents. Security rovers issued a total of 66 citations. We had 0 tows and 0 repeat offenders. We

had some challenges this month in particular with training. Once we train officers sometimes they go off on their own and do what they are used to doing. This proves to be a little challenging sometimes. Security officers tend to show up early for a shift and think that they can leave early. That poses a problem. We had a couple of instances where they were leaving the Partin Settlement Road gate a little early. We retrained them and told them that the Partin Settlement Road gate cannot open until 6:00 a.m. Both gates cannot open until 6:00 a.m. They haven't had an issue since. We also had no officer being trained on the roving patrol. That was causing an issue by going to residents' houses that were parked in the road. Instead of issuing citations, they talked to them first about it. This officer comes from a different environment where we deal with a lot of customer service and tend to try to reach out and resolve the situation before we take it to the next step. So, in his mind, giving the ticket was the final step and he wanted to ensure that we gave the resident every opportunity to move the vehicle. He has since been trained and we haven't had an issue since then. That's all I have to report.

Ms. Zaresk: On Friday night, I received a phone call at Midnight from a resident that said they came through the E. Lakeshore Boulevard gate at 11:00 p.m. and no one was in the guard shack and the gate was up.

Mr. McLeod: Really?

Ms. Zaresk: Obviously, I didn't bother calling you, but I'm just simply saying.

Mr. McLeod: By all means, if there's a question as to whether or not an officer is there or not, please call me.

Ms. Zaresk: You had no report of anybody not being there?

Mr. McLeod: No ma'am. Our officers have to log in by using a telephone system that is log tight. They can't not be in the area that they say they are in. They could've been in the restroom. It could have been a number of things. If there is ever a question, please feel free to call me.

Ms. Zaresk: Okay.

Mr. McLeod: You said it was the E. Lakeshore Boulevard gate?

Ms. Zaresk: Yes.

Mr. McLeod: On Friday around 11:00 p.m.?

Ms. Zaresk: I think it was either Friday or Thursday night. All I know is I was at my parents' house and I received a phone call at Midnight. This person, I'm not overly concerned with, which

is why I didn't call you, but I wanted to ask if something happened on either one of those nights that might have made that situation.

Mr. McLeod: By all means, if there is ever a question or a doubt, please call me.

Ms. Zaresk: Okay, but your records show it was covered, unless they were in the restroom.

Mr. McLeod: Yes ma'am.

Mr. Scheerer: We didn't see anything either.

Ms. Zaresk: Okay. Thank you.

Mr. Benson-Valdes: Last month, there was an issue of them not being at the gate or leaving early. That was brought up in your educating the guards. It happened this month as well because I caught them. That's why I emailed Jason. One of them was actually out 30 minutes prior. She was in her car away from the gate. That is what someone said.

Mr. McLeod: Right. I'm familiar with that incident.

Mr. Benson-Valdes: Regardless, that's wrong.

Mr. McLeod: We addressed that.

Mr. Benson-Valdes: So, we should not expect this to happen again. Correct?

Mr. McLeod: Right.

Mr. Benson-Valdes: This is the second month in a row that's happened. Now, my next question is related to the parking violations and repeat offenders. The tracking system that you use, should use unique identifiers to determine if somebody is a repeat offender, as you are calling it. Correct?

Mr. McLeod: They are writing down what they do. They are logging down the people they issue tickets to.

Mr. Benson-Valdes: So how do you or someone determine if these individuals are repeat offenders? There have to be unique identifiers. You go into the system and click on, "Address," and it generates who is at that address.

Mr. McLeod: We don't have a system like that.

Mr. Hunter: What we are doing is writing information down and uploading it on an Excel spreadsheet and each ticket. It will have their license plate, name and location. So, we can identify through Excel if that person is a repeat offender.

Mr. Benson-Valdes: There is a certain reason why I ask this. After what happened with that officer going inside someone's home, I requested the logs from you that were being generated

every day and the tickets. Jason is my witness that I read them all. I noticed a pattern that may be inconsistent to determining whether someone is a repeat offender or not. Your officers, are not writing in areas where there are unique identifiers like location. There's nothing. Now the description, tells me everything that happens including the address. To me, we need that in order to determine that individual is a repeat offender. That should be in the location.

Mr. McLeod: It can't be in "location." The location is generated where we would have to go in each individual address of all 1,800 houses in here. What's in there are streets.

Mr. Benson-Valdes: So, it's a drop down.

Mr. McLeod: Right. The only identifier you can really put in there is what street they are on.

Mr. Benson-Valdes: There's nothing being written there. Everything is written in the description. I'm trying to point out a possible flaw. You are using someone's memory in order to determine a repeat offender.

Mr. McLeod: Right.

Mr. Benson-Valdes: It should be automatic. You are using the software. I use software all the time and you should not use your memory to tell you, "Hey, this person or thing happened a lot."

Mr. McLeod: With this particular software, I haven't seen where I can particularly track an individual license tag unless we go in and put in all of these addresses or a specific address.

Mr. Benson-Valdes: I think we are definitely issuing more citations, but not having more repeat offenders. It looks like that is the disconnect.

Mr. McLeod: Correct.

Mr. Benson-Valdes: There are people who are repeat offenders because they have been here for a couple of years. For me not to see a repeat offender is inconsistent. There has to be a flaw in generating the information, because a system has to be user friendly in order to generate that request. I'm just putting it that way. The other thing is by seeing all of these daily reports, at the last meeting, it was determined that all of the checkpoints were going to be put in.

Mr. McLeod: Yes.

Mr. Benson-Valdes: So, all of the checkpoints are in. Right?

Mr. McLeod: Yes.

Mr. Benson-Valdes: You said it was going to be a week from the last meeting. One of the things that I determined when I was reading the daily logs, is at certain points, depending on who the officer may be or not, it stops at 10:00 p.m. and there are no more roving checkpoints.

Mr. Hunter: They are still roving. I don't know if you can see it. We can go in and determine where the officer is at all times during the night. He has a GPS. When we set up the tours, there are only three tours set up. So, each time the officer repeats that tour, that is when it stops for that particular tour. So, you might have only a total of three tours that happen on a particular night.

Mr. Benson-Valdes: So, they are still roving around.

Mr. Hunter: Absolutely.

Mr. Benson-Valdes: But we are not able to determine that by any report. That is a possible flaw there. I am telling you that it looks like your roving guard stopped at 10:00 p.m. I think this was yesterday too. There was nothing going on.

Mr. Hunter: There was a tour set up from 6:00 p.m. to Midnight. There was another tour from Midnight to 3:00 a.m. and from 3:00 a.m. to 6:00 a.m. or 7:00 a.m.

Mr. Benson-Valdes: Alright. So, from this point on we should see them.

Mr. Hunter: We will get it taken care of.

Mr. Benson-Valdes: Alright. The next one had to do with the broken gates. That didn't have to do with them.

Mr. Scheerer: They are all fixed. Right?

Mr. Benson-Valdes: Yes. I just wanted to make sure. One of the reports was there was a broken gate. We have cameras. Can we determine who broke the gates?

Mr. Scheerer: We checked the cameras of the DVR at the Partin Settlement Road gate, but when we tried to retrieve the information the next day, the DVR wouldn't boot up. Unfortunately, it just got replaced yesterday.

Mr. Benson-Valdes: Okay, from this point, we should be able to go after anyone who breaks the gate.

Mr. Scheerer: Yes.

Mr. Benson-Valdes: This month, if I remember correctly, it broke four times.

Mr. Soukup: One was a maintenance issue. I think.

Mr. Scheerer: One was a maintenance issue and it was just a matter of putting the gate arm back on. There was no damage. Each gate did require a brand-new gate arm because they use nylon

nets on those gates and when someone hits it, they just pop off. The majority of that was us going back in there. Like the other day, I received a text and the next morning I was here and just put the gate arms back on. There was one at the E. Lakeshore Boulevard that I did this morning or yesterday. It was just a matter of popping it on. There was no damage. We didn't need to go after anybody for insurance or restitution.

Mr. Soukup: One of the issues that we had with the previous security company was some of these houses constantly have parties. We have one on our street where four or five times a month, they have 10 to 15 cars. They do what they are supposed to do and call it in. Is there any way for your staff to be able to flag that? You've done this so many times when there's a call for cars on the road. It's to the point that it's down to the other houses on the street.

Mr. Hunter: Do you want me to notify the Board?

Mr. Soukup: I don't know. The problem is we discussed before that if we felt that someone was abusing the parking rules, we could address that. We need to see also the request that they are making for street parking for visitors, because they are exceeding the design rules. That's the idea. So, they are doing what they are supposed to do, but if there are 10 cars in front of a house and they do it four or five times a month, that is in the CNR Rules.

Mr. Hunter: Effective immediately, we will start policing that.

Mr. Soukup: Exactly.

Mr. Hunter: We will call them and see if we can track them on the system.

Mr. Soukup: Right. Then we can forward it to Jason. Are there any other questions for security?

Mr. McLeod: If someone calls in and say they are not a guest, do you just take their word for it as opposed to whether they are a homeowner?

Mr. Benson-Valdes: The process is the homeowner has to call and announce guests.

Mr. McLeod: Yes. I'm asking if a homeowner calls himself in as a guest and parks their vehicle in the road, do we just take their word for it?

Mr. Showe: Yes. We have no access to Driver's Licenses or registration information, so we kind of have to. That is why time limits were put in the rules. We have been discussing with security now, especially since they have been here about 60 days now, targeting some of those homes that we think are circulating through the process.

Mr. Soukup: We can kind of track the request too. You may see some of what he is talking about.

Mr. Mehrlich: I've seen what I think is the renter in a particular house and then I see his vehicle called in on several hand filled out sheets. That guy lives here. His car is parked in the garage now, but last month he called it in several times to park it on the street. I didn't think you had to check them out, but obviously you do.

Mr. Showe: They can call in for a 30-day period.

Mr. Soukup: Are there any other questions? Hearing none,

#### FOURTH ORDER OF BUSINESS

## **Public Comment Period**

Mr. Soukup: At this time, we will take public comments. Please state your name and address for the record and try to keep your comments to three minutes or less.

Resident (Westmoreland Circle): My question is on parking. The process is to send a photo when a car is parked outside in one place for six days. Right?

Mr. Soukup: Is it a car that has been parked on the street for multiple days?

Resident (Westmoreland Circle): Yes.

Mr. Showe: It should go to security first.

Mr. Scheerer: It has to go to the rover.

Mr. Showe: I think they set up an email address.

Mr. Benson-Valdes: Call the guard.

Mr. Showe: They can call the guard.

Mr. Benson-Valdes: Leave a message.

Resident (Westmoreland Circle): Can we park the same car in the street four times a week?

Mr. Benson-Valdes: It can be in the street for seven days over 30 days.

Mr. Soukup: Seven days consecutively.

Resident (Westmoreland Circle): I have two houses. One is 114 Westmoreland Circle. I don't want to say the other address because I don't want a problem. I never have a problem at the other location, not with my neighbor, not with my car. I only have a problem with this house, every day. When I pay for a groomer to come to my house, the truck stays outside, but they will come and put a sticker on the truck. She stays inside. I'm told, "I'm sorry, your neighbor called and I need to put on a sticker." Who is the boss? My neighbor?

Mr. Benson-Valdes: I think what we are trying to tell you is you can park your vehicle seven days for 30 days. It doesn't matter what vehicle so long as it is seven days. Beyond seven days, you are going to get a ticket.

Resident (Westmoreland Circle): Okay. One car?

Mr. Benson-Valdes: Any car.

Mr. McLeod: No, it is not any car. It is a guest vehicle of a resident. A resident can only park on the street for 30 minutes at a time.

Resident (Westmoreland Circle): When my daughter comes to my house for dinner, the guard says, "It is not possible because you parked in the street for six days in a row." My daughter comes every day to my house and she gets a sticker. One time when I sent the photo, the guard came to my house and towed the car. I paid \$250 for that.

Mr. Benson-Valdes: If you exceeded beyond seven days, you get towed. It is not per vehicle.

Resident (Westmoreland Circle): I know. I understand what you are saying. It is not for seven days. I have a problem every day. The police come to my house when I cut the grass.

Mr. Soukup: That's a separate issue that obviously we can't address. This is security and they have their rules to enforce because that is what the procedures are here.

Resident (Westmoreland Circle): I tried to come here to speak to an aide. She closed the door in my face.

Mr. Soukup: If you get their email address, you can send an email. Then you will have a record of what you sent to them. That would be your best course of action.

Resident (Westmoreland Circle): It is only at 114 Westmoreland Circle. I have nine other houses.

Mr. Soukup: If you sent an email, then you have a record that it was sent. So, you are going to address that with them and we can move along. Are there any other comments from residents?

Resident (Chassidy Bowles, Westmoreland Circle): I was wondering about the road resurfacing. Are you going to continue to resurface all of the roads or just the ones you have done so far? Westmoreland hasn't been resurfaced since I first moved here in 2009.

Mr. Showe: We started when we refinanced the bonds.

Mr. Soukup: Do you have any idea what the schedule for that one is?

Mr. Glasscock: Back in 2007 or 2008, you had us go out there and assess all of the roads. Then we came up with a plan for the resurfacing. We just finished all of Remington.

Mr. Soukup: So, everything has been done in Remington?

Mr. Glasscock: Yes. I think we started in 2007. So, it's been almost 15 years.

Mr. Showe: What is the approximate life on those, Pete?

Mr. Glasscock: You should get about 15 to 18 years out of them.

Mr. Soukup: So, its 15 years from 2007.

Mr. Glasscock: You are getting close.

Mr. Soukup: The other ones hadn't been done in that time frame.

Resident (Chassidy Bowles, Westmoreland Circle): The roving patrol doesn't have a number anymore, so how is a neighbor calling on him all the time?

Mr. Benson-Valdes: They can call the guardhouse.

Mr. Soukup: Because that roving patrol cellphone went with the other company, we instructed people to call the guardhouse. That's probably what he was doing.

Mr. Brown: If he's texting pictures, he's probably texting them to the old number.

Mr. Soukup: He could be.

Mr. Showe: The guards explained the process to them.

Mr. Mehrlich: He's saying that she's calling all the time.

Mr. Soukup: Right. We will take it with a grain of salt. He was talking about Chastity.

Resident (Chassidy Bowles, Westmoreland Circle): He's the renter next door. He's a boldface liar saying that I call all the time.

Mr. Soukup: That's fine.

Mr. Showe: That's actually one of the issues we are going to bring up during the meeting today.

Mr. Soukup: Right. Are there any other comments?

Resident (Red Miller, Berkeley): I just have a technical question. Last time we discussed the driveway extensions. I'm just curious. The HOA is supposed to police the trees. If someone replaces a tree on CDD property for whatever reason, are they then responsible if someone trips and falls on the sidewalk?

Mr. Showe: No. The sidewalk is always the CDDs responsibility because that is our infrastructure. The trees are a maintenance responsibility of the residents.

Mr. Soukup: Just like cutting the grass is.

Resident (Chassidy Bowles, Westmoreland Circle): What if somebody takes up the sidewalk? I saw a violation go out not too long ago from the HOA when someone widened their driveway too much and they had taken up the sidewalk and included pavers.

Mr. Benson-Valdes: We have a 50-page report on that tonight.

Resident (Red Miller, Berkeley): Are you saying that the homeowner has the same responsibility whether he put in the tree or the CDD put in the tree?

Mr. Showe: The sidewalk is always the CDD's responsibility.

Mr. Scheerer: The area between the sidewalk and the curb is the responsibility of the homeowner for maintenance. We make sidewalk remediations. As Mr. Valdes said, we have a report on the agenda tonight outlining several different modifications. We will figure out what goes on with that, any of the tree trimming and all of that. I believe the Declaration of Covenants, Conditions and Restrictions (CC&Rs) were changed a few years back to put that responsibility on the resident. It used to be the HOA.

Mr. Soukup: We have done tree trimming for the paving project to allow access to equipment.

Mr. Scheerer: The reason why all of those neighborhoods were done was because of the paving project. So, if we did another one, then I'm sure that the Board would direct staff to do the same thing.

Mr. Soukup: Are there any other comments? Hearing none,

#### FIFTH ORDER OF BUSINESS

# Approval of Minutes of the February 23, 2021 Meeting

Mr. Showe: We received some corrections on Page 2 from Mr. Valdes. We can take any other questions, comments or changes at this time?

Mr. Soukup: Are there any other corrections? Hearing none,

On MOTION by Ms. Zaresk seconded by Mr. Brown with all in favor the Minutes of the February 23, 2021 Meeting as amended were approved.

## SIXTH ORDER OF BUSINESS

#### **Discussion Items**

## A. Driveway Report

Mr. Showe: Alan completed the Driveway Report as requested by the Board. I will have Alan present it.

Mr. Scheerer: Included in today's agenda is what we did and any modifications that we saw. Some are simple as maybe some old stain that had been there for a long time. Some homes like in Strathmore, had taken out the sidewalk and did the entire driveway or a half moon driveway. There were some modifications with extensions on the side. One house in Strathmore, put in a sidewalk. I tried to be as thorough as possible, even though some of them may not have been pertinent to the CDD. While I was out there, I documented everything. If they didn't make any modifications to the sidewalk per se or anything outside of the driveway apron, they were not included in your report. I tried to highlight with arrows like at 142 Burrell Circle where someone put in some pavers on the side to give you an idea if you want to go by to check some of this yourself. Other than that, I'm not sure what the Board wants me to do with the information. We can reach out to the HOA to see if anyone got permission for these modifications.

Mr. Soukup: I think that is a good step.

Mr. Scheerer: Typically, those modifications would have been approved by the HOA at some point. Some of these are very old, with the HOA changing hands over the years from God knows where to where you are now.

Mr. Benson-Valdes: It is my understanding that the HOA doesn't approve aprons.

Mr. Soukup: Not the apron.

Mr. Benson-Valdes: At this point, I think we should send homeowners a letter saying that they need to sign a waiver.

Mr. Soukup: For each of these homes?

Mr. Benson-Valdes: For each of those homes. We can ask your attorney to do that on behalf of the CDD.

Mr. Clark: Yes. That was the policy that we did some time ago when we had one request. For all of these issues, it probably doesn't make sense to ask them to do anything other than being in compliance, but we have a waiver where the homeowner acknowledges if we had to do work, we didn't have an obligation to restore the additions being made and maybe one or two other things that are covered in that agreement. If they ask, you probably want to communicate to the HOA

what our process is and that they need to send people to us. Then I would reach out. I guess we can create a generic document without names filled in and send with the letter. We may get some that way, but we will probably have to follow up with them, if that is what the Board wants to do.

Mr. Benson-Valdes: The Board can vote on it. I think the last time you stated that this would put Remington CDD under liability as a whole if something were to happen.

Mr. Clark: Those things increase liability if they are not done and maintained well. They can be trip hazards. They can be slippery if they are not done well. So, we want to try to protect ourselves as much as possible.

Mr. Soukup: With reduced exposure. So, based on that, does the Board want to make a motion to send the notices?

Mr. Clark: To do what?

Mr. Soukup: To notify the homeowner on these additions or extensions of their driveway, understanding their requirements for the insurance and reducing CDD liability.

Mr. Showe: The motion would be to direct staff to notify each owner in the Driveway Report.

Mr. Brown: We will specifically tell them that it is the sidewalk and apron, because it's not really anything they did to their private property.

On MOTION by Ms. Zaresk seconded by Mr. Brown with all in favor directing staff to notify each owner in the Driveway Report that made modifications to the sidewalk after coordinating with District Counsel was approved

# B. MSTU Streetlights

Mr. Showe: We have the Board go over this before we start the budget process. I know that we are looking at an assessment increase. In your agenda package, is basic information that we received from the Municipal Service Taxing Unit (MSTU) Department for Osceola County. I took some of that and provided the Board a summary that I completed. These are all estimates. We did not get a roll from them showing how much each resident pays, but you can calculate it based on the mileage rate and assessed values. I did that for you. The MSTU is based off of the assessed value of your property. Everyone pays a different amount for the streetlighting portion. If the CDD were to do it, you would have to essentially assess everyone on an equal basis. We don't have the

ability to do it by property value, so this creates a different method of assessment. That creates some challenges for people that have already been assessed. They estimated an average of \$72,000 for their expenses. For 2022, I added 10% just as a multiplier. We know that gas prices are going up. We grossed those up, which covers our cost of collections. We estimated our cost at around \$84,000. If you take that per unit, that's about \$47 per unit. We rounded that up to \$48 for purposes of evaluation. So almost 300 homes will actually go up in assessments by \$48. Then the rest of them go down to varying degrees. I will note that based on the way they calculate those assessment values, it does impact people that actually live here a little more than people that don't live here because they are already high on the scale anyway. They are the ones that benefit from a flat rate. There's a pie chart showing what the rate is and how much assessments will increase/decrease and the decreased dollar values. It is complicated. If we decide to go this route, it's going to be incredibly complicated when people call about the assessment letter to explain to them that this amount that is on their tax bill, is increasing, but it might be less.

Mr. Soukup: They are not going to see that.

Mr. Showe: No. The county just got back to me on the way here. They want a flat rate of approximately \$52.54 per homeowner. So that changes the number a little bit and actually increases the assessment for about 410 homes. So, the risk goes down slightly. This item is more for discussion. If you want to move forward, you are going to have to let the county know so they can start the process. I will note that it is going to be incredibly complicated based on the different ways that these entities assess.

Ms. Zaresk: I would like to revisit this. What I think started the discussion was our whole purpose for looking at this. We thought that we would serve ourselves better. Is that correct?

Mr. Soukup: I believe so, yes.

Ms. Zaresk: Okay. We are talking about getting involved in all kinds of financial explanations ups and downs, things that aren't transparent to people in order to maybe cut off a month's servicing time when a light goes out.

Mr. Brown: I only bring it up because we looked at it a few years ago too. We are doing the streets. We do the landscaping. We do everything else. If we wanted to take over the lights because we already paid for some lights, then it just makes sense to have it all under one umbrella.

Ms. Zaresk: Okay.

Mr. Brown: It may not. I think she might have sent you a roll also.

Mr. Showe: I did not receive it. I used our roll, which has the assessed values and mileage rate. Based on some spot checking that I did, I feel like the numbers are accurate.

Mr. Brown: She gave me the low and high amounts today. The low amount was around \$50. The high was \$142.

Mr. Showe: I got a low of \$12.

Mr. Brown: So, there were some outliers that weren't homes because they are assessing every property. I don't know what HOA owns property. Is it Club Villas?

Mr. Showe: Maybe.

Mr. Brown: There was an HOA property that had \$2.

Mr. Showe: We also have sold neighbors on the Assessment Roll.

Mr. Brown: That did come up today. They asked me, "Why is that?" I said that I have no idea why they were carved out originally, but they appear to be included back in 2005, but nobody knows. So that changes her numbers a little bit because she had less houses that she was basing her pricing on for the Municipal Service Benefit Unit (MSBU). It might actually go down slightly with more houses.

Mr. Benson-Valdes: How big was that neighborhood?

Mr. Showe: Fifty-three lots.

Mr. Benson-Valdes: That's a lot for someone to miss it for many years.

Mr. Soukup: That's food for thought.

Mr. Mehrlich: I think it was a good exercise to see what we would be looking at. I don't see the gain now.

Mr. Brown: When they talked about doing the MSBU, I don't know why they didn't do it a few years back, because they converted a lot. I don't know if it was because of that question about the legal description that one community was excluded or if it was because we have two different utility companies that we pay.

Mr. Benson-Valdes: I have a question regarding that community. Was it only excluding this cost or the total assessments?

Mr. Brown: No, just that house.

Mr. Showe: Now, I did factor all of that for this purpose. I had them all at zero.

Mr. Soukup: Okay. Are there any other questions?

Mr. Showe: For the installation, we can move forward with taking over that service, because I think we have to let the county know so they can process it. It's really up to you. It's going to be a messy complicated explanation.

Mr. Mehrlich: The explanation is complicated. Once all of this is over with, it makes sense for us to take care of the lights.

Mr. Showe: You are assuming liability that you currently have. So that's the issue to think about. We typically don't recommend you add responsibility to the CDD that you don't have, unless there is some major benefit to do it.

Ms. Zaresk: I guess my question, Tim, is whether it is messy or not, but if were to add it, the accountability that we have to the people in the CDD, I could never explain it to him. I'm grappling with transparency. If somebody walks in here and asks, "Why is this, this way," that's what I worry about,

Mr. Mehrlich: I'm neutral on that. We will cover it one way or the other.

Mr. Soukup: I can't see any real gain for us to take on more liability and increase assessments. Do we need a motion to table this for now?

Mr. Showe: I don't think you need a motion. We have the information. I don't get the sense that they would say no in the future. So, it's something that we will take on in the future. We really need to have a discussion because we were planning on bringing the budget to the next meeting. This would have to be included as part of that.

# C. Resident Easement Request

Mr. Showe: This item is not so simple either. We received a request from a resident who would like to build a pool at 2628 Balmoral Court. We included a map. The challenge is that he has no access on either side of his house. The only access is to the southwest of this property where there is a brick wall. So, his request would be to remove the brick wall, build a pool and then put the brick wall back. That's not something Alan and I felt comfortable with. Alan has some comments on it.

Mr. Scheerer: Is the Board well aware that we have an old Norwegian brick wall and we can't match the brick? You have a large pool in that area, not only in the landscaped area, but on the sidewalk. As you turn onto Knightsbridge Boulevard, it's the third house. I think it presents some challenges from a traffic standpoint. Clearly it's the Board's decision, but in order for the

wall to be rebuilt, I doubt that they are going to be able to utilize everything that was removed. He wouldn't do it. He would get a contractor to do it. I would feel more comfortable having our staff do it based on our estimate rather than him sending a bunch of people out. Maybe they will do a great job or maybe they won't.

Mr. Soukup: Any time we had a repair, it stands out like a sore thumb. You know right where it's at.

Mr. Scheerer: Yes.

Mr. Benson-Valdes: So, there is no way of getting the machinery between both homes?

Mr. Scheerer: No.

Mr. Showe: A lot of residents have a pool and a fence.

Mr. Scheerer: He has HVAC on one side with a little bit on the other.

Ms. Zaresk: How did his neighbors get them?

Mr. Brown: When the house was built.

Mr. Scheerer: They had to dig it all up. Right? So, they are going to have to come in there and excavate it. Then they need a place to put all of the dirt. The easement obtained in Knightsbridge and the wall is 20 feet.

Ms. Zaresk: Its very narrow.

Mr. Scheerer: From the curb to the wall is only about 20 feet. So, we may lose some sidewalk access. I just think it's going to be a tough task.

Mr. Soukup: Absolutely. I think the other issue are the utilities, which could be an absolute nightmare plus pedestrian traffic and utilities.

Mr. Scheerer: That is a major bus stop. They would definitely have to shut down that entire section because there is no way they can work there. Dump trucks and backhoes must be staged there.

Mr. Mehrlich: Not only that, with the sidewalk you have to provide a path. You can't just shut down the sidewalk.

Mr. Benson-Valdes: You must have a safe path.

Mr. Scheerer: They can go to Brookstone and then come over. There is a crosswalk there. Not that any kid is going to do that.

Mr. Soukup: So, what do you need from us?

Mr. Showe: If there's no motion on the Board to approve it, we will let the resident know that the Board declined his request for the easement.

Mr. Soukup: Does anyone want to make a motion?

Ms. Zaresk: No.

Mr. Soukup: Let him know that the Board declined it.

Mr. Brown: So, with that being said, the only way I would agree to that, which I said before with construction people, is if we got a bond from them. If he had a guaranteed bond that we held, I might entertain that at that point, but other than that, I wouldn't.

Mr. Clark: There are things that we can write up to do that, but I wouldn't want cash in the bank in some form. I can't solve the brick coloration problem.

Mr. Showe: Even if we use our contractors who will be careful about removing it and try to preserve as much as possible, they are not going to be able to reuse them.

Mr. Soukup: No.

Mr. Showe: It's not a possibility.

# D. Amazon Key for Business

Mr. Showe: This is a request. I am not even sure if it's an issue here because you have guards and the guardhouse. I wouldn't want folks to come in after hours.

Mr. Mehrlich: I agree.

Mr. Showe: This is something that we started seeing as an option in all of our Districts. They actually install a little device where residents come in. I guess the drivers have a special App on their phone that's coded to that device. It is a one-time use. When they need to come in, it lets them in one time. I don't know if this would be a good application to have here. You guys are open for the most part for deliveries.

Mr. Benson-Valdes: This would decrease traffic towards the guardhouse.

Mr. Showe: Yes, to the extent that the Amazon people are coming in after 7:00 p.m.

Ms. Zaresk: The HOA was interested in this.

Mr. Showe: If you want, I will provide the information. For you to do this, our regular gate vendor ACT told us when we started asking them about this, that they can install it for free because they get paid by Amazon for putting it in, but they had a lot of problems with gates. I will provide contact information to Pam.

#### SEVENTH ORDER OF BUSINESS

# **Staff Reports**

### A. Attorney

Mr. Clark: I didn't have anything other than I heard about the discussion about the security issue. Is this the time that you want to do that?

Mr. Showe: Yes. It had to do with the 114 Westmoreland issue. With their patrols for the last 60 days, we believe and I think they also believe that these folks are circumventing the policy by rotating a lot of vehicles in and out and always calling in vehicles as visitors. I think Scott has some thoughts on how we can enforce this.

Mr. Clark: This is the type of thing we talked about for a long, long time. Because of that, a few years back, we put a provision to cover this in our rule in case they circumvented the guest policy. We created a way for us to invite the homeowner. Essentially we would have a hearing. We would let them know what we are doing in advance, send them a letter and invite them here. The Board is going to hear evidence that they are circumventing the policy. Then we would ask our security staff to make a presentation as to why they think the policy is being circumvented. The Board can restrict their ability to have guest parking access for a year as a result of that.

Mr. Soukup: Is that for any street parking or just guest street parking for a year?

Mr. Clark: I think the rule says, "Guest street parking."

Mr. Showe: It's nice that you only give them 30 minutes.

Resident (Chassidy Bowles, Westmoreland Circle): What would you do if it's a renter?

Mr. Showe: The same thing. The rule doesn't make a differentiation.

Mr. Clark: If I was the owner, I would want to know about it. We can look it up and find out. We would send the letter to both places.

Mr. Showe: I would send a Notice to Owner.

Mr. Benson-Valdes: Does the security company think that they are the DO?

Mr. McLeod: We don't know. We will put that together. As far as termination, there is something in the rule.

Mr. Clark: We will make the determination. I think the question is if we schedule this for our next meeting, would you be prepared to make a presentation?

Mr. Mehrlich: Provide the evidence.

Mr. McLeod: We will make a presentation at the next Board Meeting. We have information to review.

Mr. Benson-Valdes: You should have some information after working here for two months.

Mr. McLeod: There is a flaw in our system so we have to make sure we have usable information.

Mr. Benson-Valdes: I think the point he was trying to make is we want to invite them to our next meeting. Correct?

Mr. Showe: We should have evidence before we declare. Correct, Scott?

Mr. Clark: Yes. If we are not sure, I would give it a month so you know you do it right. One of the benefits of the process is that you have interaction with the resident by saying, "Okay, I understand." That may not be the case with this resident from what I have heard, but the rule is there for this exact purpose. So, I will leave it up to the Board. Ultimately, I need a motion directing me to send a letter saying that we are going to have a hearing at the next meeting. If you are not ready then we should bring this back up at the April meeting and schedule it for May.

Mr. Mehrlich: The guy who was sitting in the back said he lived at 114. He admitted himself that he has another house that they rotate vehicles around to. So, he admitted that he does do that. I know that from driving by there all the time and my wife took pictures. We did not do anything with them because of the security change, but vehicles are parked in the driveway and they will rotate them out to the street. You guys are getting better now so the cars stay off faster. I don't know how, but they know when you go in and out because they seem to come out on the street afterwards. I saw some reports in here where you guys took a picture and said that no one was parking on the street. Well staff did not see it at that particular time. I can assure you they are parking on the street all the time. Recently it has been a whole lot better. I don't think you are ever going to figure out how to solve this problem unless we can identify who is a resident because they are parking resident vehicles on the street for more than 30 minutes, which is a violation. I had to call security a lot because I have a 15-year-old daughter and she has friends that come over every day. That becomes an issue when kids get to a certain age and you have kids starting to drive. My argument to this individual would be, "Look, these guys are coming over for two, three or four hours and then they are leaving." They are not on the street all night long and are there tomorrow morning. We can't say, "You can do this, but I can't." So, there is an issue. My personal incident with my 15-year-old is when her car gets towed." We once saw a 15-year-old get his car towed and couldn't leave because they don't have the resource to get it back.

Mr. Benson-Valdes: If they are violating the policy of more than seven-day parking in the street, it's pretty clear.

Mr. Soukup: Right.

Ms. Zaresk: There was a gentleman at the last security workshop that said some of the security patrol was saying that he starts over each month

Mr. Soukup: That's why they are no longer here.

Mr. Mehrlich: Diego, they have almost enough cars to circumvent that seven-day cycle. Between those two houses and the vehicles they park, they can almost get away with it.

Mr. Benson-Valdes: It is not seven days per vehicle. Its seven days period.

Mr. Mehrlich: That's an important detail.

Mr. Showe: Scott needs to look at that. It says, "Limited to vehicles of guests only."

Mr. Mehrlich: That's a whole other ballgame.

Mr. Brown: I thought it was per vehicle. That was the only way they could tell because people don't always park in front. I might have visitors that park two houses down because it was a better place to park. So, I think when we did that, it was per vehicle.

Mr. Scheerer: They also park in the garage and on the apron.

Mr. Mehrlich: We know all of their cars. They have a certain number of cars.

Mr. Clark: I think we enacted this policy because there was always some way to circumvent the language.

Mr. Benson-Valdes: That's why we changed this a couple of times. We gave them the rules and they figured out how to get out of it so now we have to change the rule. The verbiage is not per vehicle. It is for guests. It says, "More than six consecutive days or seven days in a 30-day period."

Mr. Mehrlich: It's a very important detail.

Ms. Showe: It doesn't reset. So, I guess the question from the Board is do you want to go ahead and schedule it now or April or wait until they are able to pull all of our information?

Mr. Brown: We had this discussion before. When we start mentioning hearings and enforcement, it suspiciously sounds like policing, which we can't do. I was wondering how we get around that.

Mr. Clark: We are not exercising police powers or management of our infrastructure. That's the whole basis of towing rules. We have the right to manage the roads we own. The sense

of due process calls for and allows us to invite people to tell them what we are thinking about doing. We will present the evidence that we think supports it and tells us why we are wrong.

Mr. Benson-Valdes: Also, it's the right of that individual to park there. Individuals around them have the right to drive around without an obstruction. I don't think we are policing. I think we are enforcing our policy.

Mr. Brown: I agree that some of it needs to be done. I just want to make sure that we don't overstep our authority in doing so.

Mr. Clark: No. We are exercising the authority that we have.

Mr. Benson-Valdes: Hence the reason why he's here, which is to make sure that we are not overstepping our authority.

Mr. Mehrlich: Are you just trying to avoid the word "enforce," Ken?

Mr. Brown: No. What worries me is us taking away their ability to park. I think we talked about that when we put that together. At least to me, I can see a judge maybe saying that we are enforcing some kind of police action. I think when we made that change, we went through about how it wasn't.

Mr. Clark: To the best that I know, we were the first CDD in the State of Florida to adopt a towing policy such as the one we have. Others followed and ultimately the Statute was changed to specifically give us a towing power. So, I'm comfortable with the process. I'm comfortable moving forward. That doesn't mean that there is not a crazy judge out there, but crazy things happen. You have big problems and you have to decide whether you are going to do something about it.

Mr. Benson-Valdes: If we can't enforce our policy, then why have one.

Mr. Mehrlich: Jason, is it a seven-day period per household? Did we confirm that?

Mr. Clark: I'm going to look at it more carefully. That certainly was what we discussed and what we intended that language to say.

Mr. Mehrlich: That makes this whole situation no longer easy.

Ms. Zaresk: Back to whether we want to do it, I prefer that we have all of the data.

Mr. Soukup: Yes.

Ms. Zaresk: If we are going to invited someone in here, we need to have our ducks in order. It may not be pretty.

Mr. Showe: We will have them provide what they have and keep an eye on it for the next 30 days. By our next meeting we will have a full report and can determine how you want to proceed.

Mr. Clark: I would love for you to take a real focus, put some manpower on this in the next 30 days and be prepared to demonstrate to the Board exactly what they are doing and how they are doing this. The more information you can give to the Board, the better.

Mr. Showe: Would the Board be willing to allow District staff to give them some extra hours because their guards are doing everything else too and they don't have somebody that is just dedicated?

Mr. McLeod: Please remember that roving patrol is not 24/7. It is only seven days a week from 6:00 p.m. to 6:00 a.m. There are only two days that they are here during the daytime from 7:00 a.m. to 6:00 p.m. So, you are not fully covered in a 24-hour period by roving patrol.

Mr. Soukup: Will we have an issue with this because if we allow for additional hours, are there other houses out there that we should be looking at? It just comes across as enforcement of the rules and targeting one house.

Mr. Clark: If you are going to allow for additional hours, I probably would create a list of your problem houses and have them focus on all of those.

Mr. Benson-Valdes: You have two months of data to compile. You should talk to your vendor to see if there's an easier way of doing it.

Ms. Zaresk: I'm in favor of giving them additional hours. This will go on and on if we don't resolve this.

Mr. Benson-Valdes: Not focus on one house, but on the issue itself.

Ms. Zaresk: Give them the hours that they need staff-wise to bring us something that is of major importance. I have no appetite for having a hearing and not having the data.

Mr. Mehrlich: Is there any consensus on sending these guys a letter saying that we have the authority to take their parking privileges away if they don't comply? I don't know that they are the kind of people that will get better.

Mr. Soukup: Exactly. They have been towed and that doesn't change their habits. I don't think a letter is going to change that.

Mr. Showe: They are fully aware.

Mr. Benson-Valdes: Not this situation but any situation, might not be pleasant.

Mr. Mehrlich: They may not realize that you can take their parking privileges away. They may not realize that clause is in there. They might not think it's real. They might think that they could continue to do this. They may not understand the ramifications. If there will be zero street parking, they might park three or four houses down. I don't know, but that's a pretty strong statement. I personally don't think that they can fix it. They have too many people in the house and too many vehicles. They cannot physically stop or they would.

Mr. Benson-Valdes: We don't have the data to prove it. It is not on us to prove whether they can or can't.

Mr. Soukup: Exactly.

Mr. Mehrlich: It's a statement.

Mr. Benson-Valdes: Not only that, but any home that is abusing the parking, is upsetting the majority of the residents. There are only a select few that are violating it and upsetting residents.

Mr. Mehrlich: I have people buying golf carts so they can park their vehicles in their garage.

Ms. Zaresk: Except its looking like a used car lot over there.

Mr. Mehrlich: God forbid you park in the street in The Villas because by the time you come outside, the car will be gone.

On MOTION by Mr. Brown seconded by Mr. Benson-Valdes with all in favor allowing additional hours as needed for security to enforce repeat violators of parking was approved.

Mr. Mehrlich: So, we are going to get a list of parking violations.

Mr. Showe: Correct. We will work with Bill.

# B. Engineer

Mr. Glasscock: I did not have anything, but if you have any questions, I would be happy to answer them.

Mr. Soukup: Are there any questions? Hearing none,

# C. District Manager's Report

# 1. Approval of Check Register

Mr. Showe: In the General Fund, we have Checks 6429 through 6447 in the amount of \$369,381.12; Check 35 in your Pavement Management Fund in the amount of \$675 and Check 97 in the Capital Projects Fund in the amount of \$11,135, for a total of \$381,191.12. Alan and I can answer any questions the Board may have on those invoices.

Mr. Soukup: Are there any questions?

Mr. Showe: The vast majority is a transfer to the SBA, which is a savings account that will give you some extra interest. We have to write to check and deposit. We look at all of the accounts to determine how much money we need.

On MOTION by Ms. Zaresk seconded by Mr. Benson-Valdes with all in favor the February 1, 2021 through February 28, 2021 Check Register totaling \$381,191.12 was approved

## 2. Balance Sheet and Income Statement

Mr. Showe: No action is required by the Board. In your General Fund, you are approximately \$58,000 ahead of projections, so we are in great shape. You also collected about 98% of your assessments, so we are in great shape on your assessment collections.

Mr. Benson-Valdes: I notice miscellaneous carry over of \$2,200.

Mr. Showe: I will have to see what those expenses were.

Mr. Scheerer: It is for odds and ends such as landscape permits. They are getting ready to do some more plant replacement.

Mr. Soukup: What about the quarterly annuals?

Mr. Scheerer: Annuals are included in the landscape contract, but we are doing some enhancements at the end of Westmoreland in the next week or two. Palm tree trimming and mulching are part of the contract.

## 3. Presentation of OCSO Reports

Mr. Showe: Reports from the Osceola County Sheriff's Office were provided to the Board. We are continuing to have those services.

# 4. Field Manager's Report

Mr. Scheerer: Everything is pretty much the same as last month. The Amenity Center is in good shape. The Fitness Center is in good shape. We just performed quarterly maintenance on the ladders and handrails at the pool. People were swimming today. All of the cameras are working. We had an issue with a few that we talked about earlier at the Partin Settlement Road gate. The DVR was replaced. We are still working on maintenance items at the guardhouse. We had an issue with the resident arm gate, which we discussed earlier. We also had an issue with the E. Lakeshore Boulevard gate. I'm not sure what happened. It was just a matter of coming out and putting the gate arm on. We got that taken care of. The gate loop at the Partin Settlement Road gate was completed. We did get a call about a fish kill in Windsor Park. There were 10 dead tilapia, which is uncommon for those fish. They tend to pop up every once in a while. Applied Aquatic was notified. They came out and tested the water. There were good oxygen levels in the lake and everything was good. In the next couple of days, mother nature took care of the dead fish. We continue to meet with REW on a weekly basis. Irrigation inspections are ongoing. We had new landscaping at the end of Arden Place and the entrance to Westmoreland. There is a dead Palm tree on the entry side of Strathmore. It is one of those 30-year-old monster trees. We are getting ready to do our Palm tree pruning. We did address the drainage swale. We may have to make some modifications to one in Eagles Landing. The streetlight at E. Lakeshore Boulevard was reported as being on all day, every day. That has been repaired. A net was replaced on the basketball court and we had a damaged sidewalk on Southbridge Circle and Arden Place. That's all I have.

#### EIGHTH ORDER OF BUSINESS

# Supervisor's Requests

Mr. Soukup: Mr. Mehrlich?

Mr. Mehrlich: The place looks good.

Mr. Soukup: Mr. Brown?

Mr. Brown: REW is doing a good job.

Mr. Soukup: Ms. Zaresk?

Ms. Zaresk: Nothing. Thank you.

Mr. Soukup: I have no requests.

#### NINTH ORDER OF BUSINESS

# Next Meeting Date - April 27, 2021

Mr. Soukup: Our next meeting is scheduled for April 27, 2021.

Mr. Showe: We are presenting the budget on April 27<sup>th</sup>. We anticipate increasing assessments. It has been a long time since we had an assessment increase. It has been the same since I started 13 years ago.

Mr. Brown: We have a strained relationship with the golf course these days, but if we have a public hearing, they should participate.

Mr. Showe: We will reach out to them.

Mr. Brown: We need to have the Sheriff's Office here again.

# TENTH ORDER OF BUSINESS

Adjournment

Mr. Soukup adjourned the meeting.

Secretary/Assistant Secretary	Chairman/Vice Chairman

# **SECTION VI**

#### **RESOLUTION 2021-03**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REMINGTON COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2021/2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("Board") of the Remington Community Development District ("District") prior to June 15, 2021, a proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

- 1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2021/2022 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE:

July 27, 2021

HOUR:

6:00 p.m.

LOCATION:

Remington Golf Club 2995 Remington Blvd Kissimmee, FL 34744

- 3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County at least 60 days prior to the hearing set above.
- 4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

- 5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.
- 6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.
- 7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 27th DAY OF APRIL, 2021.

ATTEST:	REMINGTON COMMUNITY DEVELOPMENT DISTRICT
	By:
Secretary	by



Community Development District

Proposed Budget FY 2022



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# Remington

# Community Development District Proposed Budget General Fund

The state of the s		Adopted		Actuals		Projected		Projected		Proposed
Decoment		Budget		Thru		Next		Thru		Budget
Description		FY2021		3/31/21		6 Months	-	9/30/21		FY2022
Revenues										
Maintenance Assessment	\$	1,137,222	\$	1,069,106	\$	68,116	\$	1,137,222	\$	1,425,724
Miscellaneous Income	\$	5,000	\$	1,815	\$	3,185	\$	5,000	\$	5,000
Interest Income	\$	1,900	\$	154	\$	240	\$	394	\$	1,000
Fund Balance	\$	105,512	\$	334,360	\$	-	\$	334,360	\$	-
Total Revenues	\$	1,249,634	\$	1,405,435	\$	71,541	\$	1,476,976	\$	1,431,724
Expenditures										
Administrative:										
Supervisor Fees	\$	12,000	\$	5,400	\$	6,000	\$	11,400	\$	12,000
FICA Expense	\$	918	\$	413	\$	459	\$	872	\$	918
Engineer	\$	18,500	\$	4,068	\$	9,250	\$	13,318	\$	18,500
Attorney	\$	27,500	\$	13,480	\$	13,750	\$	27,230	\$	27,500
Annual Audit	\$	3,500	\$		\$	3,500	\$	3,500	\$	3,600
Assessment Administration	\$	5,000	\$	5,000	\$	3,300	\$	5,000	\$	
Property Appraiser Fee	\$	1,000	\$	456	\$	_	\$	456	\$	5,000
Management Fees	\$	68,580	\$	34,290	\$	34,290	\$	68,580	\$	1,000
Information Technology	\$	1,600	\$	800	\$	800	\$	1,600	\$	70,637
Website Maintenance	\$	2,000	\$	-	\$	-	\$	1,600	\$	1,230
Telephone	\$	80	\$	_	\$	40	\$	40	\$	820
Postage	\$	900	\$	291	\$	540	\$	831	\$	80
Insurance	\$	38,267	\$	37,668	\$		\$	37,668	\$	900
Printing & Binding	\$	1,500	\$	272	\$	750	\$	1,022	\$	41,435
Newsletter	\$	3,300	\$	1,876	\$	825	\$	2,701	\$	1,500
Legal Advertising	\$	2,300	\$	155	\$	1,725	\$	1,880	\$	3,300
Office Supplies	\$	250	\$	22	\$	188	\$	209	\$	2,300
Dues, Licenses & Subscriptions	\$	175	\$	175	\$	100	\$			250
Administrative Contingency	\$	150	\$	622	\$	480	\$	175 1,102	\$	175 1,500
Total Administrative	\$	185,520	\$	104,988	\$	72,597	\$	177,584	\$	192,645
Operations & Maintenance:										
Environmental										
Lake Maintenance	\$	18,200	\$	6,325	\$	8,855	¢	15 100	ď	10.000
Utilities	Ψ*	20,200	4	0,023	Ψ	0,033	\$	15,180	\$	18,200
Kissimmee Utility Authority	\$	10,500	\$	3,628	\$	3,600	\$	7 220	d	0.000
Toho Water Authority	\$	70,000	\$	14,966	\$	25,500	\$	7,228 40,466	\$ \$	9,600
Orlando Utilities Commission	\$	20,500	\$	8,221	\$	8,400	\$	16,621		56,000
CenturyLink	\$	7,300	\$	3,631	\$	3,360	\$	6,991	\$	19,200 7,300
Bright House Network	\$		\$	2,232	\$	2,232	\$	4,464	\$	
Roadways	*	0,000	7	4 JA (1 Z)	4	ک <i>ک</i> کو ک	φ	4,404	Ф	5,250
Street Sweeping	\$	28,800	\$	14,400	\$	14,400	\$	28,800	¢	20.240
Drainage	\$	7,050	\$	11,100	\$	3,525			\$	30,240
Signage	\$	5,000		396	\$		\$	3,525	\$	7,000
<b>5 5</b> .	ą.	3,000	Φ	220	Ф	2,500	\$	2,896	\$	5,000

# Remington

# **Community Development District**

# Proposed Budget General Fund

		Adopted		Actuals		Projected		Projected		Proposed
Description		Budget		Thru		Next		Thru		Budget
Common Area		FY2021		3/31/21	-	6 Months		9/30/21		FY2022
Landscaping	\$	290,460	\$	145.230	\$	145 220		200.460		
Feature Lighting	\$	6,300	\$	1,199	\$	145,230	\$	290,460	\$	290,460
Irrigation	\$	10,500	\$	2.835	\$	3,150 5,250	\$ \$	4,349	\$	6,000
Trash Receptacles & Benches	\$	1,000	\$	2,033	\$	500	\$	8,085	\$	10,500
Plant Replacement and Bed Enhancements	\$	9,040	\$	7,565	\$	1,475	\$	500	\$	1,000
Miscellaneous Common Area Services	\$	10,700	\$	6,778	\$	3,922	\$	9,040		9,040
Soccer/Ball Field Maintenance	\$	2,000	\$	2,883	\$	3,922	\$	10,700	\$	10,700
Recreation Center	4	2,000	Φ	2,003	4	-	Þ	2,883	\$	2,000
Pool Maintenance	\$	20.600	\$	7.132	\$	9.397	\$	16 520		20.422
Pool Cleaning	\$	8,000	\$	3,600	\$	3,600	\$	16,530	\$	20,600
Pool Permits	\$	550	\$	3,000	\$	550	\$	7,200	\$	8,400
Recreation Center Cleaning	\$	15,900	\$	5.928	\$	7.200	\$	550 13.128	\$	550
Recreation Center Repairs & Maintenance	\$	8,000	\$	3,844	\$	4,000	\$	, -	\$	16,695
Pest Control	\$	700	\$	365	\$	390	\$	7,844 755	\$	8,000
Security	Ψ	700	Ψ	303	Ψ	370	Ф	/55	Þ	780
Recreation Center Access	\$	4,000	\$	3,977	\$		\$	3,977	\$	4.000
Security Guard	\$	287.500	\$	123.302	\$	172,623	\$	295,925	\$	.,
Gate Repairs	\$	10,750	\$	13,357	\$	172,023	\$	13,357	\$	301,875
Guard House Cleaning	\$	3,300	\$	1,050	\$	1.650	\$	2,700	\$	15,050
Guard House Repairs and Maintenance	\$	3,500	\$	6,259	\$	1,030	\$	6,259	\$	3,300
Gate Maintenance Agreement	\$	850	\$	550	\$	-	\$	550	\$	3,500
Other	•	050	*	330	Φ	-	Ф	330	Þ	900
Contingency	\$	1,000	\$	14	\$	500	\$	514	\$	25.000
Field Management Services	\$	27,471	\$	13.736	\$	13,736	\$	27,471	\$	,
		27,171	Ψ	13,730	Ψ	13,730	Ф	27,471	Þ	28,295
Fotal Maintenance	\$	894,471	\$	403,404	\$	445,545	\$	848,949	\$	924,435
Total Expenditures	\$	1,079,991	\$	508,392	\$	518,142	\$	1,026,533	\$	1,117,081
Other Sources/(Uses)										
Transfer Out - Pavement Management	\$	(75,000)	¢	(75,000)	¢		\$	(75,000)	•	<b>(4 50 000</b>
Transfer Out - Capital Projects	\$	(94,643)		(94,643)		-	\$	(75,000)		(150,000)
	*	(74,040)	Ψ	(74,043)		•	Þ	(94,643)	4	(164,643)
Fotal Other Sources/(Uses)	\$	(169,643)	\$	(169,643)	\$	**	\$	(169,643)	\$	(314,643
Fotal Expenditures/Other Sources/(Uses)	\$	1,249,634	\$	678,035	\$	518,142	\$	1,196,176	\$	1,431,724
							-			

	FY 2021	FY 2022
Net Assessments	\$ 1,137,222	\$ 1,425,724
Add: Discounts & Collections	\$ 72,589	\$ 91,004
Gross Assessments	\$ 1,209,811	\$ 1,516,728
	1783	1783
	\$ 678.53	\$ 850.66

# **Community Development District**

Fiscal Year 2022

# REVENUES

# Maintenance Assessment

The District will levy a non-ad valorem assessment on all of the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

# Interest Incom e

The District will invest surplus funds with US Bank and State Board of Administration.

# Miscellaneous Incom e

The District will receive fees for renting the recreation facility, purchase of gate entry barcodes and gym/pool cards.

# **EXPENDITURES - Administrative**

# Supervisors Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The District anticipates 12 meetings per year, with all Board members receiving payment for their attendance at each meeting.

# **FICA Expense**

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

# **Engineering**

The District's Engineer, Hanson, Walter & Associates, will be providing general engineering services to the District, e.g., attendance and preparation for the monthly Board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

# **Attorney**

The District's Attorney, Clark & Albaugh, LLP., will be providing general legal services to the District, e.g., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

# **Annual Audit**

The District is required by Florida Statutes to have an independent audit of its financial records on an annual basis.

# **Assessment Administration**

Expenses related to administering the Annual Assessments on the tax roll with the Osceola County Tax Collector.

# **Property Appraiser Fee**

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

# **Community Development District**

Fiscal Year 2022

# **Management Fees**

The District has contracted with Governmental Management Services-Central Flo rida, LLC to provide management, accounting, and recording secretary services. These services include, but are not limited to, advertising, recording and transcribing of Board meetings, administrative services, budget preparation, financial reporting, and assisting with annual audits.

# **Information Technology**

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

# **Website Maintenance**

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

# Telephone

The District incurs charges for telephone and facsimile services.

# Postage

The District incurs charges for mailing Board meeting agenda packages, invoices to third parties, checks for vendors, and other required correspondence.

# Insurance

The District's general liability, public official's liability and property insurance coverages are provided by the Horida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

# **Printing and Binding**

The District incurs charges for printing and binding agenda packages and printing computerized checks, correspondence, stationery, envelopes, photocopies and other printed material.

# Newsletter

The District incurs charges for delivering of the community newsletter.

# **Legal Advertising**

Board meetings and other services are required to be advertised, such as public bidding advertisements and meeting notices, and any other advertising that may be required. The District publishes all of its legal advertising in the Orlando Sentinel.

# Office Supplies

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders, pens, paper clips, and other such office supplies.

# **Dues, Licenses, & Subscriptions**

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only anticipated expenditure for this category.

# **Community Development District**

Fiscal Year 2022

# **Administrative Contingency**

This represents any additional expenditure that may not have been provided for in the budget.

**EXPENDITURES - Operations and Maintenance** 

# **ENVIRONMENTAL**

# Lake Maintenance

Scheduled maintenance consists of monthly inspections and treatment of aquatic weeds and algae within CDD lakes. Herbiciding will consist of chemical treatments. Algae control will include hand removal and chemical treatments. The D strict has contracted with Applied Aquatic Management, Inc. for this service.

	Monthly	Annual
Description	Amount	Amount
Lake Maintenance	\$1,265	\$15,180
Estimated 3% Inflationary Increase	\$38	\$455
Contingency		\$2,565
Total		\$18,200

# UTILITIES

# **Kissimmee Utility Authority**

This fee includes the D strict's electrical, water & sewer and irrigation costs for the recreation center, pool and other areas within the D strict.

		Monthly	Annual
Account#	Address	Amount	Amount
927130-652350	Master Acct-Remington CDD	\$667	\$8,004
	Contingency		\$1,596
Total			\$9,600

# **Toho Water Authority**

This fee includes the D strict's water & sewer and irrigation costs for certain areas within the D strict.

		Monthly	Annual
Account#	Address	Amount	Amount
927130-652350	Remington CDD - Master Account	\$3,500	\$42,000
1943950-775010	Rem. Blvd & Prestwick Ln Irr	\$317	\$3,800
1943950-784350	2706 Prestwick Ln	\$65	\$780
1943950-946850	2751 Partin Settlement Rd	\$63	\$750
1943950-946890	260 E Lakeshore Blvd	\$54	\$650
1943950-809250	456 Janice Kay Pl Rm	\$133	\$1,600
	Contingency		\$6,420
Total			\$56,000

# **Community Development District**

Fiscal Year 2022

# **Orlando Utilities Commission**

This fee includes the D  $\dot{s}$ trict's electrical, streetlight and irrigation costs for certain areas within the D  $\dot{s}$ trict.

		Monthly	Annual
Account#	Address	Amount	Amount
07058-52257	2900 Remington Blvd SS	\$38	\$460
24545-09417	2400 Block Odd Remington Blvd	\$23	\$280
63031-86907	2901 Remington Blvd	\$21	\$250
69798-66736	260 East Lakeshore Blvd HSL	\$75	\$900
41621-82149	2995 Remington Blvd Irr	\$13	\$150
74288-14558	2651 Remington Blvd Irr (Streetlights)	\$252	\$3,025
07261-84434	2651 Remington Blvd	\$767	\$9,200
60455-74548	2651 Partin Settlement Rd	\$33	\$400
44837-46246	2700 Remington Blvd SS	\$33	\$400
61425-13386	2699 Remington Blvd Gate	<b>\$10</b>	\$120
51194-67580	2999 Remington Blvd SS	\$104	\$1,250
57459-11606	2500 Block Even Remington Blvd	<b>\$10</b>	<b>\$125</b>
02748-56035	2700 Block Odd	<b>\$21</b>	\$250
28337-61469	2706 Prestwick Ln	<b>\$21</b>	\$250
	Contingency		\$2,140
Total			\$19,200

# Centurylink

This is for telephone service for the gatehouses and recreation center modem lines.

		Monthly	Annual
Account#	Address	Amount	Amount
312091012	2651 Remington Blvd (Rec. Center)	\$268	\$3,216
311297420	260 E Lakeshore Blvd	\$115	\$1,380
311154656	2751 Partin Settlement Rd	\$115	\$1,380
	Contingency		\$1,324
Total			\$7,300

# **Bright House Network**

This is for Internet service at the recreation center and for the DVR security system.

		Monthly	Annual
Account#	Address	Amount	Amount
50232509-03	206 E Lakeshore Blvd	\$110	\$1,320
50232515-03	2751 Partin Settlement Rd	<b>\$170</b>	\$2,040
50249062-02	2651 Remington Blvd	\$130	\$1,560
	Contingency		\$330
Total			\$5,250

# **Community Development District**

Fiscal Year 2022

# **ROADWAYS**

# **Street Sweeping**

Scheduled maintenance of roadways and alleys consists of sweeping pavement, curb and gutter, and alley areas. Private roadways will be maintained by the Owners Association. The D strict has contracted with USA Services.

	Annual
Description	Amount
Street Sweeping \$1,200 Bi-Weekly	\$28,800
Estimated 5% Inflationary Increase	\$1,440
Total	\$30,240

# **Drainage**

Unscheduled maintenance consists of repair of drainage system in conjunction with roadway system.

# Signage

Unscheduled maintenance of signage consists of cleaning and general maintenance

# **COMMON AREA**

# Landscaping

Scheduled maintenance consists of mowing, edging, blowing, applying pest and disease control chemicals to sod, mulching once per year, applying fertilizer and pest and disease control chemicals, and transplanting annuals four times per year. Unscheduled maintenance consists of replacing damaged sod and adding new sod. Unscheduled maintenance of annuals consists of replacing damaged plant material. The D strict has contracted REW Landscape LLC for this service.

	Monthly	Annual
Description	Amount	Amount
Landscape Maintenance	\$24,205	\$290,460
Total		\$290,460

# **Feature Lighting**

Unscheduled maintenance consists of replacing damaged fixtures or inoperable fixtures.

# Irrigation

Scheduled maintenance consists of regular inspections, adjustments to controller and irrigation heads, minor system repairs, and purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components.

# **Community Development District**

Fiscal Year 2022

# **Trash Receptacles & Benches**

Scheduled maintenance consists of purchase of trashcans and benches. Unscheduled maintenance consists of replacement of damaged trashcans.

# **Plant Replacement & Bed Enhancements**

Unscheduled maintenance consists of tree, shrub and other plant material replacements as well as annual bed enhancements.

# **Miscellaneous Common Area Services**

Unscheduled maintenance for other areas not listed in the above categories.

# Soccer/Ball Field Maintenance

Scheduled maintenance consists of mowing, edging, blowing, applying pest and disease control chemicals to sod. Unscheduled maintenance consists of replacing damaged sod and adding new sod.

# RECREATION CENTER

# **Pool Maintenance**

Unscheduled maintenance consists of repairing damages and any unscheduled treatment of the pool.

# **Pool Cleaning**

Scheduled maintenance consists of regular cleaning and treatments to pool chemical levels as follows: January thru May 3 time a week and June thru December 5 times a week. The D strict has contracted Roberts Pool Services for this service.

	Annual
Description	Amount
Contract for \$600 monthly for 8 months (3 days per week)	\$4,800
Contract for \$600 monthly for 4 months (5 days per week)	\$2,400
Estimated 5% Inflationary Increase	\$360
Contingency	\$840
Total	\$8,000

# **Pool Permits**

Permit fees for required occupational and pool permits.

# **Recreation Center Cleaning**

Scheduled maintenance consists of regular cleaning service provided by Westwood Interior Cleaning.

	Weekly	Annual
Description	Amount	Amount
Recreation Center Cleaning Services	\$250	\$13,000
Estimated 5% Inflationary Increase		\$650
<b>Supplies for Recreation Center</b>		\$3,045
Total		\$16,695

# **Recreation Center Repairs & Maintenance**

Unscheduled maintenance consists of repairs and replacement of damaged areas.

# **Community Development District**

Fiscal Year 2022

# **Pest Control**

This represents pest control of CD Dfacilities provided by Terminex. Additional costs added for inflationary increases.

Description	Monthly Amount	Annual Amount
Pest Control Services	\$65	\$780
Total		\$780

# **SECURITY**

# **Recreation Center Access**

This item includes maintenance for accessibility to the recreation center and the purchase of swipe access cards for the recreation center.

# **Security Guard**

Security services throughout the Community facilities provided by DSI Security Services.

Description	Per Hour	Annual Amount
Contract Cost for Guardhouses	\$17.44	\$136,974
Contract Cost for Recreation Center	\$17.44	\$51,588
Contract Cost for Roving Patrol	\$19.44	\$99,144
Holiday Contract Costs Guardhouse/Rec Center	\$26.16	\$4,473
Holiday Contract Costs for Roving Patrol	\$29.16	\$3,149
Contingency		\$6,547
		\$301,875

# Gate Repairs (Front and Back Access)

Unscheduled maintenance consists of repairing damages.

# **Guard House Cleaning**

Scheduled maintenance consists of regular cleaning services provided by Westwood Interior Cleaning.

	Weekly	Annual
Description	Amount	Amount
Guardhouses Cleaning Services	\$50	\$2,600
Estimated 5% Inflationary Increase		\$130
Supplies for Guardhouses		\$570
Total		\$3,300

# **Guard House Repairs & Maintenance**

Unscheduled maintenance consists of repairs and replacement of damaged areas.

# **Community Development District**

Fiscal Year 2022

# **Gate Maintenance Agreement**

Agreement for managing access control system.

# **OTHER SOURCES/(USES)**

# Contingency

The current year contingency represents the potential excess of unscheduled maintenance expenses not included in budget categories and unanticipated increases in specific line items.

# **Field Management Services**

Includes overhead costs associated with the services being provided under a management consulting contract with Governmental Management Services-Central Florida, LLC. This includes employees utilized in the field and office management of all D strict assets.

# Transfer Out - Pavement Management/Capital Projects

Excess funds transferred to Pavement Management or Capital Projects for any roadway and/or capital outlay expenses.

# Remington

# **Community Development District**

# Proposed Budget Pavement Management

Description	Adopted Budget FY2021	Actuals Thru 3/31/21	Projected Next 6 Months	Projected Thru 9/30/21	Proposed Budget FY2022
Revenues					
Fund Balance	\$ 374,556	\$ 725,228	\$ -	\$ 725,228	\$ 445,616
Transfer In	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ 150,000
Interest Income	\$ 2,500	\$ 395	\$ 500	\$ 895	\$ 1,000
Total Revenues	\$ 452,056	\$ 800,623	\$ 500	\$ 801,123	\$ 596,616
Expenditures					
Capital Outlay - Contingency	\$ -	\$ 270	\$ 270	\$ 540	\$ _
Capital Outlay - Roadway Improvements	\$ -	\$ 354,967	\$ -	\$ 354,967	\$ -
Total Expenditures	\$	\$ 355,237	\$ 270	\$ 355,507	\$
Excess Revenues/(Expenditures)	\$ 452,056	\$ 445,386	\$ 230	\$ 445,616	\$ 596,616

# Remington

# Community Development District Proposed Budget

Capital	<b>Projects</b>

Description	Adopted Budget FY2021		Actuals Thru 3/31/21	Y	Projected Next 6 Months	Projected Thru 9/30/21	Proposed Budget FY2022
Revenues							
Fund Balance	\$ 71,257	\$	78,502	\$	-	\$ 78,502	\$ 49,221
Transfer In	\$ 94,643	\$	94,643	\$		\$ 94,643	\$ 164.643
Interest Income	\$ 100	\$	3	\$	50	\$ 53	\$ 100
Total Revenues	\$ 166,000	\$	173,148	\$	50	\$ 173,198	\$ 213,964
Expenditures							
Capital Outlay - Fitness Equipment	\$ 10,000	\$	-	\$	5,000	\$ 5,000	\$ 10,000
Capital Outlay - Landscape	\$ 15,000	\$	5	\$	7,500	\$ 7,500	\$ 15,000
Capital Outlay - Pressure Washing	\$ 20,000	\$	18,750	\$	-	\$ 18,750	\$ 20,000
Capital Outlay - Sidewalk/Road Improvement	\$ 95,000	\$	70,340	\$	-	\$ 70,340	\$ 95,000
Capital Outlay - Rec Center Improvements	\$ 11,000	\$	9,030	\$	1,970	\$ 11,000	\$ 11,000
Capital Outlay - Resurfacing Courts	\$ 15,000	\$	11,135	\$	-	\$ 11,135	\$ -
Capital Outlay - Street Tree Trimming	\$ 40	\$		\$	-	\$ -	\$ 25,000
Capital Outlay - Contingency	\$ -	\$	252	\$	-	\$ 252	\$ -
Total Expenditures	\$ 166,000	\$	109,507	\$	14,470	\$ 123,977	\$ 176,000
Excess Revenues/(Expenditures)	\$	s	63,641	\$	(14,420)	\$ 49,221	\$ 37,964



REMINGTON
COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020

# 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, 2020, 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, 2020, 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 XXXX, 2021, 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.

XXXX, 2021

# 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, 2020. 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 \$7,649,950.
- The change in the District's total net position in comparison with the prior fiscal year was (\$1,100,714), 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, 2020, the District's governmental funds reported combined ending fund balances of \$1,144,125, a decrease of (\$516,941) 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 two 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 and capital projects funds, both of 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.

	2020	2019
Current and other assets	\$ 1,657,266 \$	1,688,171
Capital assets, net of depreciation	6,505,825	7,089,598
Total assets	8,163,091	8,777,769
Current liabilities	513,141	27,105
Total liabilities	513,141	27,105
Net position		
Net investment in capital assets	6,505,825	7,089,598
Unrestricted	1,144,125	1,661,066
Total net position	\$ 7,649,950 \$	8,750,664

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.

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

# GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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:	20	2019	
Program revenues			
Charges for services	\$ 1,	151,592 \$	1,730,159
Operating grants and contributions		-	1,002
Capital grants and contributions		6,380	3,613
General revenues			•
Unrestricted investment earnings		1,420	3,064
Miscellaneous		4,130	5,370
Total revenues	1,	163,522	1,743,208
Expenses:			
General government		169,529	174,042
Maintenance and operations	2,0	094,707	1,600,463
Interest		-	27,131
Total expenses	2,2	264,236	1,801,636
Change in net position	(1,	100,714)	(58,428)
Net position - beginning	8,7	750,664	8,809,092
Net position - ending	\$ 7,6	349,950 \$	8,750,664

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$2,264,236. The costs of the District's activities were partially funded by program revenues. Program revenue was comprised primarily of assessments. Program revenues decreased from the prior fiscal year since the District did not levy debt service assessments since the Bonds were paid off in the prior year. 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, 2020.

# CAPITAL ASSETS

At September 30, 2020, the District had \$18,194,504 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$11,688,679 has been taken, which resulted in a net book value of \$6,505,825. More detailed information about the District's capital assets 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, 2020

ASSETS	Governmental Activities
-	
Cash	\$ 964,242
Investments	647,376
Assessments receivable	7,980
Prepaids and other assets	37,668
Capital assets:	,,,,,
Nondepreciable	755,075
Depreciable, net	5,750,750
Total assets	8,163,091
LIABILITIES	
Accounts payable	513,141
Total liabilities	513,141
NET POSITION	
Investment in capital assets	6,505,825
Unrestricted	1,144,125
Total net position	\$ 7,649,950

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT OSCEOLA COUNTY, FLORIDA STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Changes in Net Revenue and Position Program Revenues

Net (Expense)

Expenses Services
169,529 \$
2,094,707
2,264,236 1,151,592

	1,420	4,130	5,550	(1,100,714)	8,750,664	\$ 7,649,950
General revenues:	Unrestricted investment earnings	Miscellaneous	Total general revenues	Change in net position	Net position - beginning	Net position - ending

See notes to the financial statements

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT OSCEOLA COUNTY, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2020

		Major Funds			Total		
	-	Capital			G	overnmental	
		General	Projects			Funds	
ASSETS							
Cash	\$	213,299	\$	750,943	\$	964,242	
Investments		121,138		526,238		647,376	
Assessments receivable		7,980		-		7,980	
Prepaid items		37,668		-		37,668	
Total assets	\$	380,085	\$	1,277,181	\$	1,657,266	
LIABILITIES AND FUND BALANCES Liabilities:							
Accounts payable	\$	39,690	\$	473,451	\$	513,141	
Total liabilities	Ψ_	39,690	Ψ	473,451	Ψ	513,141	
· ·		00,000		470,401	_	515,141	
Fund balances:							
Nonspendable:							
Prepaid items		37,668		_		37,668	
Assigned for:		07,000				37,000	
Capital reserves - pavement		~		803,730		803,730	
Unassigned		302,727		-		302,727	
Total fund balances	-	340,395		803,730		1,144,125	
	-	5.5,000		000,100		1, 144, 120	
Total liabilities and fund balances	\$	380,085	\$	1,277,181	\$	1,657,266	

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT OSCEOLA COUNTY, FLORIDA RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2020

Fund balance - governmental funds

\$ 1,144,125

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

18,194,504

Accumulated depreciation

(11,688,679)

6,505,825

Net position of governmental activities

\$ 7,649,950

# 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, 2020

		Major	nds	Total		
				Capital	G	overnmental
	-	General		Projects		Funds
REVENUES						
Assessments	\$	1,151,592	\$	-	\$	1,151,592
Miscellaneous revenue		4,130		-		4,130
Interest	_	1,420		6,380		7,800
Total revenues	_	1,157,142		6,380		1,163,522
EXPENDITURES						
Current:						
General government		169,529		-		169,529
Maintenance and operations		806,830		687,371		1,494,201
Capital outlay		16,733		_		16,733
Total expenditures		993,092		687,371		1,680,463
Francisco (1.6.1 m.)						
Excess (deficiency) of revenues						
over (under) expenditures		164,050		(680,991)		(516,941)
OTHER FINANCING SOURCES (USES)						
Transfers in (out)		(185,555)		185,555		-
Total other financing sources (uses)		(185,555)		185,555		
Net change in fund balances		(21,505)		(495,436)		(516,941)
Fund balances - beginning	-	361,900		1,299,166		1,661,066
Fund balances - ending	_\$_	340,395	\$	803,730	\$	1,144,125

# 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, 2020

Net change in fund balances - total governmental funds	\$ (516,941)
Amounts reported for governmental activities in the statement of activities are different because:	,
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is eliminated and capitalized as capital assets in the statement of net position.	16,733
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of	
activities.	 (600,506)
Change in net position of governmental activities	\$ (1,100,714)

# 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:

- Allocating and levying assessments.
- 2. Approving budgets.
- 3. Exercising control over facilities and properties.
- 4. Controlling the use of funds generated by the District.
- Approving the hiring and firing of key personnel.
- 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*.

# 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.

# Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District and accumulation of reserves for future maintenance costs.

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.

# 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 acquisition 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.

# 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:

<u>Committed fund balance</u> – 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.

<u>Assigned fund balance</u> – 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.

# DRAFT

# **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**

# <u>Deposits</u>

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.

# <u>Investments</u>

The District's investments were held as follows at September 30, 2020:

		Amor	tized Cost	Credit Risk	Maturities
Investment in Local Government Surplus	Funds Trust				Weighted average maturity:
Fund (Florida PRIME)		\$	647,376	S&P AAAm	48 days
Total Investments		\$	647,376		•

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.

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, 2020, 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, 2020 were as follows:

Fund	Tr	ansfer in	Transfer out			
General	\$	-	\$	185,555		
Capital projects		185,555		-		
Total	\$	185,555	\$	185,555		

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 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, 2020 was as follows:

		Beginning Balance Additions			Reductions		Ending Balance	
Governmental activities								
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		16,733		_		1,176,561
Equipment		13,609		<b>-</b>		_		13,609
Total capital assets, being depreciated	-	17,422,696		16,733				17,439,429
Less accumulated depreciation for:								
Infrastructure		10,369,604		541,642		_		10,911,246
Buildings and other improvements		715,847		57,503				773,350
Equipment		2,722		1,361		-		4,083
Total accumulated depreciation	_	11,088,173		600,506		-		11,688,679
Total capital assets, being depreciated, net	-	6,334,523		(583,773)				5,750,750
Governmental activities capital assets	\$	7,089,598	\$	(583,773)	\$		\$	6,505,825

Depreciation expense was charged to the maintenance and operations function.

# **NOTE 7 - 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 8 - 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.

# **NOTE 9 – LITIGATION AND CLAIMS**

The District is currently a defendant in a claim filed regarding damages arising from a fall in 2016. The District has engaged its liability carrier to provide a defense and payment of any resulting verdict or settlement.

# 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, 2020

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 1,137,222	\$ 1,151,592	\$ 14,370
Miscellaneous revenue	5,000	4,130	(870)
Interest	1,900	1,420	(480)
Total revenues	1,144,122	1,157,142	13,020
EXPENDITURES			
Current:			
General government	177,238	169,529	7,709
Maintenance and operations	873,271	806,830	66,441
Capital outlay	-	16,733	(16,733)
Total expenditures	1,050,509	993,092	57,417
Excess (deficiency) of revenues			
over (under) expenditures	93,613	164,050	70,437
OTHER FINANCING SOURCES (USES)			
Carryforward balance	91,942	-	(91,942)
Transfer out - pavement management	(93,613)	(185,555)	(91,942)
Transfer out - capital projects	(91,942)	-	91,942
Total other financing sources (uses)	(93,613)	(185,555)	(91,942)
Net change in fund balances	\$ -	(21,505)	\$ (21,505)
Fund balance - beginning		361,900	
Fund balance - ending		\$ 340,395	

# 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, 2020.

# 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, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXX, 2021.

## 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.

XXXX, 2021

# 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, 2020. 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, 2020.

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.

XXXX, 2021

## 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, 2020, and have issued our report thereon dated XXXX, 2021.

# **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 XXXX, 2021, 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.

XXXX, 2021

## 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, 2019.

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, 2020.

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, 2020.

- 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, 2020. 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 VIII**



# SECTION 1

# Remington Community Development District

# Summary of Invoices

March 01, 2021 to March 31, 2021

Fund	Date	Check No.'s		Amount
General Fund	3/5/21 3/11/21 3/19/21 3/25/21	6448-6459 6460-6462 6463 6464-6474	\$ \$ \$	51,917.33 10,361.67 401.25 28,985.74
			\$	91,665.99
Capital Projects	3/25/21	98	\$	1,150.00
			\$	1,150.00
			\$	92,815.99

PAGE 1	AMOUNT #		171.50 006448	1 1 1 1 1 1
RUN 4/20/21	AMOUNT	171.50		1,265.00
RUN				 
R CHECK REGISTER	STATUS	*		*    *   *
AP300R *** CHECK DATES 03/01/2021 - 03/31/2021 *** REMINGTON CDD - GENERAL FUND BANK A REMINGTON CDD - GF	END#INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	0038 3/02/21 S228471 202102 320-53800-34800 GATE REPAIR 02/25/21	ACCESS CONTROL TECHNOLOGIES	3/05/21 00093 2/28/21 192202 202102 320-53800-47100
AP300R *** CHECK D	CHECK VEND# DATE	3/05/21 00038	1 1	3/05/21 00

3/05/21 00290 2/26/21 4824 202102 320- REMOVED DRINKING FO 3/05/21 00316 2/24/21 29327 202103 310-	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	C   C   C   C   C   C   C   C   C   C	1,265.00 006449
3/05/21 00290 2/26/2 3/05/21 00316 2/24/2	1	1 1 1 *		
3/05/21 00316 2/24/2	1 4824 202102 320-53800-47800 REMOVED DRINKING FOUNTAIN		185.00	1 1 1 1 1 1
3/05/21 00316 2/24/2	BERRY			185.00 006450
	1 29327 202103 310-51300-42600	         	590.80	
	HUNT VENTURES INC			590.80 006451
3/05/21 00272 2/18/21 2018393 202102 310- 2020 TAX ROLL FEE	1 2018393 202102 310-51300-49400 2020 TAX ROLL FEE	 	455.57	1 1 1 1 1 1
	OSCEOLA COUNTY PROPERTY APPRAISER			455.57 006452
3/05/21 00213 11/25/2	3/05/21 00213 11/25/20 52162 202011 320-53800-34500	 	314.00	1 f f f f f f f f f f f f f f f f f f f
				314.00 006453
3/05/21 00251 3/01/21 729734 IANDSC	1.729734 202103 320-53800-46200 LANDSCAPE MAINT - MAR21	 	24,205.00	
				24,205.00 006454
3/05/21 00291 3/01/21 6142 202103 320- POOL MAINTENANCE -	6142	 	00.009	1
	ROBERTS POOL SERVICE AND REPAIR INC			600.00 006455
3/05/21 00125 2/18/21 362908 202103 320CHEMICAL CONTROLLER	[ 362908	 	89.95	1
	SPIES POOL LLC			89.95 006456
3/05/21 00128 2/27/2	3/05/21 00128 2/27/21 USA01528 202102 320-53800-53000	 	1,200.00	1 1 1 1 1 1
	USA SERVICES OF FLORIDA, INC			1,200.00 006457
3/05/21 00296 1/28/2	3/05/21 00296 1/28/21 10944201 202101 320-53800-34500	 	20,339.85	
2/25/2	2/25/21 11042184 202102 320-53800-34500 SECURITY PATRO1 - FER21	*	2,280.66	
	UNIVERSAL PROTECTION SERVICE LP			22 K20 K1 0064E0

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AP300R *** CHECK DATES	YEAR-' *** CHECK DATES 03/01/2021 - 03/31/2021 ***	TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REMINGTON CDD - GENERAL FUND BANK A REMINGTON CDD - GF	REGISTER	RUN 4/20/21	PAGE 2
CHECK VEND# DATE	DATE INVOICE	*** STATUS TO VENDOR NAME STATUS YRMO DPT ACCT# SUB SUBCLASS	TUS	AMOUNT	AMOUNT #
3/05/21 00303	3/01/21 W3646 WI-PAK LA 3/01/21 W3646 WI-PAK SI	202103 320-53800-34700 LAKE SHORE - MAR21 202103 320-53800-34700 SEC PARTIN - MAR21	* *	110.00	
3/11/21 00082	3/02/21	WI-PAK 	 	997.50	220.00 006459
 		RK & ALBAUGH, LL			997.50 006460
3/11/21 00168	439 MANAGEME	39 202103 310-51300-34000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5,715.00	
	3/01/21 439 INFO TECE	39	*	133.33	
	POSTAGE	202103 310-51300-42000 202103 310 51200 42500	*	52.62	
	COPIES 439	202103 310-51300-51000	* *	16.20	
	OFFICE SU 3/01/21 440 2 FIELD MAN	OFFICE SUPPLIES 40 202103 320-53800-12000 FIELD MANAGEMENT MAR21	*	2,289.25	
1 1 1 1	1	GOVERNM			8,208.17 006461
3/11/21 00213	1/28/21 52291 2 PATROL 01	202101 320-53800-34500 1/03 TO 01/16/21	         	507.00	
	2/04/21 52328 2 PATROT. 01	52328 202101 320-53800-34500 PATROT. 01/17 TO 01/30/31	*	624.00	
	3/11/21 03112021 2 POS PAY R	3112021 202103 310-51300-49000 POS PAY RETURN CHK#6437	*	25.00	
 		OSCEOLA COUNTY SHERIFF'S OFFICE			1,156.00 006462
3/19/21 00127	3/09/21 5277283 2 ENGINEERI	02102 310-51300-31 NG SERVICE FEB21	! ! ! ! *	401.25	1 1 1 1 1 1
! ! !		SON, WALTER & ASSO			401.25 006463
3/25/21 00038	3/12/21 S228599 2 REPLACE B	3/12/21 S228599 202103 320-53800-34800 REPLACE BARRIER ARM MAR21	! ! ! !	330.50	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
1 1 1		ESS CONTROL TECHNOLOGIES			330.50 006464
3/25/21 00268	3/10/21 28817 2 ANNUAL BA	ZI.	 	150.00	1 1 1 1 1 1 1 1 1
	1	AARON'S BACKFLOW SERVICES, IN			150.00 006465
	3/12/21 4832 2 REPLACE B	103 320-53800-47800 ALL NET 3/12	 	65.00	E   1   1   1   1   1   1   1   1   1

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NAME STATUS AMOUNT	THOOM	* 235.00 INC.		* 150.00	DES 22,007.68 006467	* 140.00	* 494.93	JUIP SALE & SVC 634.93 006468	1,589.00	1,589,00 006469	4 468.00	IFF'S OFFICE 468.00 006470	* 241.12	241,12 006471	1,865.00	* 139.51	2,004.51 006472	1	09	1,200.00	INC 1,200.00 0064	
VEND#INVOICE VENDENSED TO VENDOR	YRMO DPT ACCT# SUB SUBCLASS	3/13/21 4831 202103 320-53800-47300 REINSTALL FENCE PAN 3/13 BERRY CONSTRUCTION INC.	34500	2/28/21 1800506 202102 320-53800-34500 SECURITY TRACK TIK FFB 21		00192	-10 $-$	FIINESS S	00322 3/08/21 05948 202103 320-53800-35100 REPLACE CAMERA AT G/H 3/8	MODERN SE	00213 3/04/21 52423 202102 320-53800-34500 REG PATROL 2/14-2/27	OSCEOLA COUNTY SHERIFF'	3/25/21 00084 1/08/21 145289 202101 310-51300-42500 PRINT VIOLATION LABEL 1/8	PIP PRI		0	REW LANDSCAPE CORP		MINIX COMMERCIAL	8 3/16/21 USA01558 202103 320-53800-53000 STREET SWEEPING 3/12/21	USA SERVICES OF FLO	

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91,665.99

TOTAL FOR REGISTER

PAGE 1	AMOUNT #		1,150.00 000098
4/20/21	AMOUNT	1,150.00	1 1 1
RUN			1
ER CHECK REGISTER	STATUS	*	
AP300R *** CHECK DATES 03/01/2021 - 03/31/2021 *** REMINGTON CDD - CAPITAL BANK C REMINGTON CDD - REVIECN	CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	3/25/21 00253 3/12/21 4833 202103 600-53800-53100 REPLACE SIDEWALK 3/12/21	BERRY CONSTRUCTION INC.

1,150.00

TOTAL FOR BANK C TOTAL FOR REGISTER

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# SECTION 2

# Remington Community Development District

Unaudited Financial Reporting March 31, 2021



# **Table of Contents**

Balance She
General Fun
Pavement Management Fun
Capital Projects Fun
Month to Mont
Assessment Receipt Schedul
- Instantine Receipt Schedu

# Remington

# Community Development District Combined Balance Sheet

March 31, 2021

	General Fund	Сар	ital Projects Fund	Gove	Totals rnmental Funds
Assets:					
Cash:					
Operating Account	\$ 315,657	\$	-	\$	315,657
Pavement Management	\$ -	\$	249,200	\$	249,200
Capital Projects Fund	\$ -	\$	63,641	\$	63,641
Investments:					
State Board	\$ 421,291	\$	196,186	\$	617,477
Total Assets	\$ 736,948	\$	509,027	\$	1,245,975
Liabilities:					
Accounts Payable	\$ 9,549	\$	-	\$	9,549
Total Liabilities	\$ 9,549	\$		\$	9,549
Fund Balances:					
Assigned for Capital Projects	\$ -	\$	63,641	\$	63,641
Pavement Management	\$ -	\$	445,386	\$	445,386
Unassigned	\$ 727,400	\$	*	\$	727,400
Total Fund Balances	\$ 727,400	\$	509,027	\$	1,236,426
Total Liabilities & Fund Equity	\$ 736,948	\$	509,027	\$	1,245,975

Remington
Community Development District

# **General Fund**

# Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Perio dEnd ingMarch 31, 2021

		Adopted	Pro	orated Budget		Actual	1 2	F 1114 V 13
	ise in parte	Budget	Th	ru03/31/21	Th	ru03/31/21		Variance
Reverues:								
Maintenance Assessment	\$	1,137,222	\$	1,069,106	\$	1,069,106	\$	_
Miscellaneous Income	\$	5,000	\$	2,500	\$	1,815	\$	(685)
Interest Income	\$	1,900	\$	950	\$	154	\$	(796)
Total Reve mes	S	1,144,122	\$	1,072,556	\$	1,071,074	\$	(1,481)
Expenditures:								
General & Administrative:								
Supervisors Fees	\$	12,000	\$	6,000	\$	5,400	\$	600
FICA	\$	918	\$	459	\$	413	\$	46
Engineer	\$	18,500	\$	9,250	\$	4,068	\$	5,183
Attorney	\$	27,500	\$	13,750	\$	13,480	\$	270
Annual Audit	\$	3,500	\$	>===	\$	_	\$	_
Assessment Administration	\$	5,000	\$	5,000	\$	5,000	\$	_
Property Appraiser Fee	\$	1,000	\$	1,000	\$	456	\$	544
Management Fees	\$	68,580	\$	34,290	\$	34,290	\$	
Information Technology	\$	1,600	\$	800	\$	800	\$	0
Telephone	\$	80	\$	40	\$	-	\$	40
Postage	\$	900	\$	450	\$	291	\$	159
Insurance	\$	38,267	\$	38,267	\$	37,668	\$	599
Printing and Binding	\$	1,500	\$	750	\$	272	\$	478
Newsletter	\$	3,300	\$	1,650	\$	1,876	\$	(226)
Legal Advertising	\$	2,300	\$	1,150	\$	155	\$	995
Office Supplies	\$	250	\$	125	\$	22	\$	103
Dues, Licenses & Subscriptions	\$	175	\$	175	\$	175	\$	-
Administrative Contingency	\$	150	\$	150	\$	622	\$	(472)
Total General & Administrative:	\$	185,520	\$	113,306	\$	104,988	\$	8,318
Operation and Maintenance								
Environmental								
Lake Maintenance	\$	18,200	\$	9,100	\$	6,325	\$	2,775
Utilities						•	•	w,,,,,
Kissimmee Utility Authority	\$	10,500	\$	5,250	\$	3,628	\$	1,622
Toho Water Authority	\$	70,000	\$	35,000	\$	14,966	\$	20,034
Orlando Utilities Commission	\$	20,500	\$	10,250	\$	8,221	\$	2,029
Centurylink	\$	7,300	\$	3,650	\$	3,631	\$	19
Bright House Network	\$	5,000	\$	2,500	\$	2,232	\$	268
Roadways						•	•	
Street Sweeping	\$	28,800	\$	14,400	\$	14,400	\$	-
Drainage	\$	7,050	\$	3,525	\$	•	\$	3,525
Signage	\$	5,000	\$	2,500	\$	396	\$	2,104

Remington
Community Development District

# **General Fund**

# Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2021

	R.	Adopted	Pro	orated Budget		Actual	Re <sup>18</sup>	
		Budget	Th	ra 03/31/21	Th	ru 03/31/21		Variance
Common Area								
Landscaping	\$	290,460	\$	145,230	\$	145,230	\$	_
Feature Lighting	\$	6,300	\$	3,150	\$	1,199	\$	1,951
Irrigation	\$	10,500	\$	5,250	\$	2,835	\$	2,415
Trash Receptacles & Benches	\$	1,000	\$	500	\$		\$	500
Plant Replacement and Bed Enhancements	\$	9,040	\$	4,520	\$	7,565	\$	(3,045)
Miscellaneous Common Area Services	\$	10,700	\$	10,700	\$	6,778	\$	3,922
Soccer/Ball Field Maintenance	\$	2,000	\$	1,000	\$	2,883	\$	(1,883)
Recreation Center							•	(2,000)
Pool Maintenance	\$	20,600	\$	10,300	\$	7.132	\$	3,168
Pool Cleaning	\$	8,000	\$	4,000	\$	3,600	\$	400
Pool Permits	\$	550	\$	3.00	\$	-	\$	
Recreation Center Cleaning	\$	15,900	\$	7,950	\$	5,928	\$	2,022
Recreation Center Repairs & Maintenance	\$	8,000	\$	4,000	\$	3,844	\$	156
Pest Control	\$	700	\$	350	\$	365	\$	(15)
Security						300	*	(13)
Recreation Center Access	\$	4,000	\$	2,000	\$	3,977	\$	(1,977)
Security Guard	\$	287,500	\$	143,750	\$	123,302	\$	20,448
Gate Repairs	\$	10,750	\$	10,750	\$	13,357	\$	(2,607)
Guard House Cleaning	\$	3,300	\$	1,650	\$	1,050	\$	600
Guard House Repairs and Maintenance	\$	3,500	\$	3,500	\$	6,259	\$	(2,759)
Gate Maintenance Agreement	\$	850	\$	550	\$	550	\$	(2,737)
Other							*	
Contingency	\$	1,000	\$	500	\$	14	\$	486
Field Management Services	\$	27,471	\$	13,736	\$	13,736	\$	-
Total O&M Expenses:	\$	894,471	\$	459,561	\$	403,404	\$	56,157
Other Sources/ (Uses)								
Transfer Out - Pavement Management	\$	(75,000)	\$	(75,000)	\$	(75,000)	\$	-
Transfer Out - Capital Projects	\$	(94,643)	\$	(94,643)	\$	(94,643)	\$	-
Total Other Sources/ (Uses)	\$	(169,643)	\$	(169,643)	\$	(169,643)	\$	
Total Expenditures	\$	1,249,634	\$	742,510	\$	678,035	\$	64,475
Excess Revenues (Expenditures)	*	(105,512)		TE BELL	\$	393,040	J. B. H.	
Fund Balance - Beginning	\$	105,512	9,14		\$	334,360		
	100		F					
Fund Balance - Ending	\$	The state of the s	HEE	TO THE PARTY OF	\$	727,400	19 (72)	THE DESIGNATION

# Remington

Community Development District

# **Pavement Management Fund**

# Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2021

		Adopted		ated Budget	Th	Actual 103/81/21		V-V-
Revenues:		200	2,612.1	a way way wa	141	in ablative		Variance
Interest Income	\$	2,500	\$	1,250	\$	395	\$	(855)
Total Revenues	\$	2,500	\$	1,250	\$	395	\$	(855)
Expenditures:								
Roadway Improvement	\$	-	\$	_	\$	354,967	\$	(354,967)
Capital Outlay - Contingency	\$	-	\$	-	\$	270	\$	(270)
Total Expenditures	\$		\$		s	355,237	S	(355,237)
Transfer In/(Out)	\$	75,000	\$	75,000	\$	75,000	\$	-
Excess Revenues (Expenditures)	\$	77,500		**************************************	\$	(279,842)	V.	
Fund Balance - Beginning	\$	374,556			\$	725,228		
Fund Balance - Ending	5	452,056	Wille L	Church a	\$	445,386		

# Remington

Community Development District

# **Capital Projects Fund**

# Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2021

	Z z	Adopted Budget		ated Budget	Thr	Actual u 03/31/21		Variance
Revenues:								
Interest Income	\$	100	\$	50	\$	3	\$	(47)
Total Revenues	\$	100	\$	50	\$	3	\$	(47)
Expenditures:								
Capital Outlay - Fitness Equipments	\$	10,000	\$	5,000	\$		\$	5.000
Capital Outlay - Pressure Washing	\$	20,000	\$	20,000	\$	18,750	\$	1,250
Capital Outlay - Landscape Improvements	\$	15,000	\$	7,500	\$	-	\$	7,500
Capital Outlay - Sidewalk/Roadway Improvements	\$	95,000	\$	63,333	\$	70,340	\$	(7,007)
Capital Outlay - Rec Center Improvements	\$	11,000	\$	7,333	\$	9,030	\$	(1,697)
Capital Outlay - Resurfacing Courts	\$	15,000	\$	15,000	\$	11,135	\$	3,865
Capital Outlay - Contingency	\$	-	\$	-	\$	252	\$	(252)
Total Expenditures	\$	166,000	\$	118,167	\$	109,507	s	8,659
Transfer In/(Out)	\$	94,643	\$	94,643	\$	94,643	\$	-
Excess Revenues (Expenditures)	\$	(71,257)			\$	(14,861)		( - P. F. S.
Fund Balance - Beginning	\$	71,257			\$	78,502	N. T	
Pund Balance - Ending	\$		100		S	63,641	959 13	以用海拔

# Remington Community Development District Month to Month

							мопш ко мопш	onta							
TO THE RELATIONS AND THE REAL		0ct	Nov	ď		lan.	Feb	March	April	May	hine	Mate	Aue	Sent	Total
Revenues:													0		
Maintenance Assessment	45	4	121 514	\$ 001.670	٠	4 22000	4 000	1	•						
Miscellaneous Income		130 \$			, e	110 4		4004	99 E		<b>⊌</b> 9-4	69 ·	<del>67</del> 7	1/9	1,069,106
Interest Income	- 69	30 \$		18	÷ •	18 4	180	400 4	A 4	99 G	⊌9 <b>€</b>	69 (	<del>69</del> •	1/2	1,815
						2		7	<del>1</del>		<i>A</i>	1	<b>69</b>		154
Total Revenues	\$ 10	160 \$	122,037	\$ 901,872	s	20,194 \$	15,427 \$	11,384 \$	\$ .	\$ :		*	\$ .	. \$1.0	\$1.071.074
Expenditures:															
General & Administrative.															
Supervisors Fees	\$ 2.000	\$ 00	•	1600	•			٠	•	٠	•	•			
FICA	\$ 153	23 \$		122	<del>- 6</del> 9	•	138 \$		A €	e 0	en e	10 G	69 4	⊌ <del>5</del> 4	5,400
Engineer	\$ 2,283	33 \$	150 \$	450	169	784 \$		÷ •••	9 65	9 64	n u	n •	es 4	69 4 1	413
Attorney		\$ 99	739 \$		49	1,735 \$		) <del>(</del> 9	) 49 !	> 49	n 60	÷ •		#9 44 1	4,068
Arnual Audit		<del>\$5</del>			49				1	• ••	· •a		n 44		13,460
Assessment Administration	\$ 5,000	\$ 00	,		49		₩.	<i>د</i> ه	<del>1/3</del>	· <del>69</del>	- <b>1</b> /2	) <del>(/</del>		• <del>•</del>	2000
Property Appraiser Fee		<del>69</del>	1		49	\$			<del>1/2</del>	· <del>69</del>	109		÷ 44	9 64 1 1	3,000
Management Fees	\$ 5,715	\$	5,715 \$	5,715	69				49	· <del>•</del>	- <del>L/</del>			<b>9</b> €	34.200
Information Technology	\$ 133	33 \$	133 \$	133	49			133 \$	•	+ <del>1/2</del> ;		) <del>(</del> 7		9 6	04746
Telephone	49	<del>69</del>	1		69		69		· 60	+ 49		) 65 ,		9 \$	000
Postage	₹9 €9		46 \$	66	69	37 \$	15 \$	53 \$	45	<del>(Л</del>	+ 49	) 6/3 		· ·	291
Insurance	\$ 37,668		•	'	69		<del>49</del>		<b>69</b> •	49	<del>69</del>	- 69	. <b>6</b> 7		37.66R
Printing and Binding		<del>67</del>	4		<del>69</del>	245 \$	2 \$		<del>69</del>	49	45	· <del>69</del>	+ <del>42</del>	• <del>•</del>	272
Newsletter		428 \$	1		₩		\$5 1	1,019 \$	<del>69</del>		65	\$ <del>5</del>	· <del>1</del>		1.876
Legal Advertising		155 \$	1		<del>∨1</del>	<del>46)</del> 1	69 1	<b>₩</b>	<del>60</del>	<del>69</del>	<del>4/3</del> 1	<del>1/2</del>	<del>6/2</del>	- 69 1	155
Office Supplies			1 \$	15	₩,	2 \$	1 \$	2 \$	<del>69</del>		<del>69</del>	<del>47</del>	<del>100</del>	· 69	22
Dues, Licenses & Subscriptions		175 \$	<del>()</del>		<del>69</del>	<del>49</del>	1	<b>∽</b>	6/3	<del>59</del>	<del>66</del>	<del>69</del>	1	· 60	175
Administrative Contingency	<del>∨</del> 3	e <del>s</del>	15 \$	288	14	\$ 88	\$ 92	170 \$	<del>69</del> ,	<del>49</del>	€9; !	<del>69</del>	1	- 6/9	622
Total General & Administrative:	\$ 55,125	.s	\$ 6,803 \$	17,070	99	9,167 \$	9,714 \$	7,108 \$	92	40: 1	\$ -	\$ .	\$ .	. \$ 1	104.988
Operation and Mathtenance														1	
Environmental															
Lake Maintenance	\$ 1,265	\$ 2	1,265 \$	1,265	49	1,265 \$	1,265 \$	vs	5	45		¥	¥	•	3007
Utilities										•	٠	•	•	<b>,</b>	0,040
Kissimmee Utility Authority	\$ \$	\$	584 \$	589	<del>⇔</del>	641 \$	651 \$	554 \$	<b>€</b> 5	55	5/3	<b>√</b> 3	69	65	3,628
Toho Water Authority	\$ 3,064		1,929 \$	2,240	<b>~</b>		2,551 \$	2,357 \$	<del>69</del>	<del>60</del>	65	+5	- 49	- 44 -	14.966
Orlando Utilities Commission	7			1,321	€9		1,391 \$	1,308 \$	<del>60</del>	<b>⇔</b>	49	4/3	· <del>U</del>		8221
Centurylink	\$ 565		260 \$	829	€9	564 \$	279 \$	1,105 \$	<del>6/3</del>	+5	49	• •/1	) <b>6</b> 5	÷ •	3 631
Bright House Network	37	54 54	372 \$	372	₩.		372 \$	372 \$	<b>5</b> 5	<del>69</del>	69	· <del>V3</del>	, vs	+ 65	2,232
ROBO Ways													,	•	
otreet sweeping Drainam	5 2,400	es e	2,400 \$	2,400	₩ (	2,400 \$	2,400 \$	2,400 \$	<del>69</del>	<del>69</del>	<b>69</b>	<del>6/3</del>	<del>65</del>	€6 ,	14,400
Signatus	• •	A 4		•	<b>177</b> + <b>CN</b>	64) ·	60	<b>5</b> 5	<del>45</del>	₩.	<del>69</del>	<del>6/3</del>	<del>(4)</del>	\$	
A desiration	9	<del></del>	•	•	<b>14</b>	396 \$	<b>ω</b>	<del>49</del>	45	<del>•</del>	<del>69</del> 1	<del>49</del> 1	<del>1/1</del>	65	396

Remington
Community Development District
Month to Month

	40.0										200 000	- Carrier		
				150	i	100	March	April	Way	une	July	Aug	Yenr	Total
Common Area														
Landscaping	\$ 24,205	49	24205 \$	24.205 \$	24.205 \$	24205 \$	24205 \$	¥	٠	٠	4	4	٠	
Feature Lighting	\$ 638	49			561 \$	,	9	9 4		n 4	A (	93 + 1	<del>19</del> •	145,230
Irrigation	\$ 645	- 69	250 \$	\$ 898	830 \$	304 \$	140 €	9 6	e 6	A 4	•	ya, +	6 <del>9</del> ·	1,199
Trash Receptacles & Benches	49	69			· ·		9 6	9 4	љ ÷	e +		υη.	6 <del>73</del>	2,835
Plant Replacement and Bed Enhancements	\$ 5,700	8		1	9 69	9-44	1865 4		/2 to	e 4	vo 4	<b>1</b>	us 4	' !
Miscellaneous Common Area Services	\$ 2389	· ·	385 €	1200 \$	2410 ¢		9 4 100	* *		9 1		4	,	7,565
Soccer/Ball Field Maintenance	49	+ 49			2,417 \$	185 \$	363	<i>p</i> =	<del>49</del> 44	<b>v</b> 3 €	6 <del>9</del> 6	<b>47</b> 1	•••	6,778
Recreation Center				•		2	3	9- 1	•	e '	•	<i>a</i>		2,883
Pool Maintenance	\$ 2,515	<del>67</del>	588 \$	1,500 \$	543 \$	840 \$	1.147 \$	46	4				6	500
Pool Cleaning	\$ 600	₩	\$ 009	\$ 009	\$ 009	\$ 009	\$ 009		) <del>(</del> /1	) <del>(</del>		9 <del>1</del> 4		351,
Pool Permits	•	<del>69</del>		1	1	<del>\$</del>	49			+ <del>64</del>		<del>3</del> €	9 4	2,000
Recreation Center Cleaning	\$ 1,100	<b>5</b> 7	1,050 \$	1,557 \$	1,050 \$	1,000 \$	171 \$	- 69	) <b>6/</b> 9			<del>)                                    </del>		6000
Recreation Center Repairs & Maintenance	\$ 1,579	<del>49</del>	563 \$	575 \$	1,006 \$	120 \$	<del>69</del>	69	· 69		) <del>(</del> 4			2,220
Pest Control	\$ 65	69	\$ 09	\$ 09	\$ 09	\$ 09	\$ 09	49	•		1			376
Security								٠	,	•	•	9	7	202
Recreation Center Access	·	49		<b>69</b>	<del>69</del>	1	3,977 \$	<del>69</del>	<del>6</del> 7	49	₩.			2 0 7 7
Security Guard	\$ 26,536	69	\$ 726,15	27,016 \$	21,691 \$	25,444 \$	\$ 889	<del>- 49</del>		. va	) <del>(</del> /1	) e		172,202
Gate Repairs	\$ 4,906	<del>60</del>	150 \$	149 \$	4,226 \$	2,945 \$	982 \$							122,202
Guard House Cleaning	\$ 200	₩	200 \$	250 \$	200 \$	200 \$	•	. 44					9 6	13,337
Guard House Repairs and Maintenance	\$ 650	₩	285 \$	1,350 \$	1.865 \$	520 \$	1.589 \$					* *	A 6	1,050
Gate Maintenance Agreement	·	69		1			250		+	) t	9 6	7 4	•	6070
Other		,		+	•	•	2	•	<del>6</del>	9	<del>^</del>	*		220
Contingency	₩.	49	•	<del>193</del>	14 \$	•		•	<del>6</del>			J		7
Field Management Services	\$ 2,289	49	2,289 \$	2,289 \$	2,289 \$	2,289 \$	2,289 \$	y sys	· 60	) <del>49</del>	9 49 1	<del>, 49</del>		13.736
Total O&M Expenses:	\$ 83,651	*	\$ 899'09	70,365 \$	74,199 \$	67,711 \$	46.809 \$	40						403 404
Other Sources (Uses)								i	·				•	LOL'CO.
Transfer Out - Pavement Management		v			(75 000) ¢		ŧ	٠	4	4	•	•	•	
Transfer Out - Canital Projects					(03,000)	9 6	<b>9</b> 4	e +	<i>p</i> . (	<i>g</i> , 1	en (	<i>y</i> g .	<del>69</del> -	(75,000)
chalori carranta i oloris	•	9	n- 1		(34,043) \$		1	•	6/P>	1	<del>69</del>	<del>69</del>	1	(94,643)
Total Other Sources/ (Uses)	472	•	1	. 8	(169,643) \$	1	\$ .	\$ .	\$	•	us ,	ight	3 (	\$ (169,643)
Total Expenditures	\$ 138,776	•	67,471 \$	87,435 \$	\$ 010'552	77,425 \$	53,918 \$	\$ .	•	*	5.	\$ .	*	678.035
Preses Revenues (Exnenditures)	* (319801) \$	*	\$ 2920	3 424 6	6329 6463 6	2 (000)								

# Remington

Comm uity Development District Assessment Receipt Schedule

Fiscal Year 2021

		TOTAL A	TOTAL ASSESSMENT LEVY			Net Assessments Gross Assessments	\$1,137,222.00 \$1,209,818.99 ASSESSED THR 100.00%	1,137,222.00 \$1,137,222.00 1,209,818.99 \$1,209,818.99 ASSESSED THROUGH COUNTY 100.00% 100.00%
DATE	DESCRIPTION	GROSS AMT	COMMISSIONS	DISC/PENALTY	INTEREST	NET RECEIPTS	0&M Portion	Total
11/06/20	ACH	\$11,164.45	\$213.05	\$512.11	\$0.00	\$10,439.29	\$10.439.29	\$10.439.29
11/20/20	ACH	\$118,064.22	\$2,266.83	\$4,722.36	\$0.00	\$111.075.03	\$111.075.03	\$11107503
12/10/20	ACH	\$873,268.11	\$16,766.79	\$34,929.22	\$0.00	\$821.572.10	\$821.572.10	\$82157210
12/10/20	ACH	\$864.27	\$17.07	\$10.47	\$0.00	\$836.73	\$836.73	\$836.73
12/22/20	ACH	\$84,137.72	\$1,617.75	\$3,250.07	\$0.00	\$79.269.90	\$79.269.90	479 269 90
01/08/21	ACH	\$4,145.87	\$80.42	\$124.38	\$0.00	\$3.941.07	\$3.941.07	\$3 941 07
01/08/21	ACH	\$16,963.25	\$329.10	\$508.91	\$0.00	\$16,125.24	\$16.125.24	\$16.125.24
02/08/21	ACH	\$690.23	\$13.59	\$10.38	\$0.00	\$666.26	\$666.26	\$666.26
02/08/21	ACH	\$14,927.66	\$292.32	\$312.12	\$0.00	\$14,323.22	\$14.323.22	\$14.323.22
03/08/21	ACH	\$337.15	6.75	\$0.00	\$0.00	\$330.40	\$330.40	\$330.40
03/08/21	ACH	\$10,856.48	214.81	\$115.34	\$0.00	\$10,526.33	\$10,526.33	\$10,526.33
	TOTAL	\$1,135,419.41	\$21,818.48	\$44,495.36	\$0.00	\$1,069,105.57	\$1,069,105.57	\$1,069,105.57

99% Gross Percent Collected \$74,399.58 Balance Remaining to Collect

# SECTION 3



# **Detail Activity Sheet**

Job Site: REMINGTON

N/A	NONE OBSERVED	SPEED ENFORCEMENT KNIGHTSBRIDGE	2125-2200 HRS	04/15/2021
N/A	NONE OBSERVED	CHECKED GOLF COURSE	2104-2120 HRS	04/15/2021
N/A	NONE OBSERVED	PATROLLED SOMERSET	2049-2058 HRS	04/15/2021
N/A	NONE OBSERVED	PATROLLED PARKLAND SQUARE	2043-2047 HRS	04/15/2021
N/A	NONE OBSERVED	CHECKED BUSINESS PARK	2027-2040 HRS	04/15/2021
N/A	NONE OBSERVED	CHECKED COMMUNITY CENTER	2017-2025 HRS	04/15/2021
N/A	NONE OBSERVED	PATROLLED BROOKSTONE	2007-2014 HRS	04/15/2021
N/A	1 VIOLATION	PATROLLED ARDEN PLACE	1955-2005 HRS	04/15/2021
N/A	1 VIOLATION	PATROLLED CROWN RIDGE	1945-1953 HRS	04/15/2021
N/A	1 VIOLATION	PATROLLED SOUTHAMPTON	1936-1943 HRS	04/15/2021
N/A	2 VIOLATIONS	PATROLLED WESTMORELAND	1928-1934 HRS	04/15/2021
N/A	2 VIOLATIONS	PATROLLED HARWOOD	1918-1925 HRS	04/15/2021
N/A	NONE OBSERVED	PATROLLED HAWKS NEST	1912-1917 HRS	04/15/2021
N/A	NONE OBSERVED	PATROLLED STRATHMORE	1907-1910 HRS	04/15/2021
N/A	NONE OBSERVED	PATROLLED WATER'S EDGE	1857-1905 HRS	04/15/2021
N/A	NONE OBSERVED	PATROLLED EAGLES LANDING	1850-1856 HRS	04/15/2021
N/A	NONE OBSERVED	PATROLLED WINDSOR PARK	1841-1848 HRS	04/15/2021
N/A	1 VIOLATION	PATROLLED OAK VIEW	1832-1840 HRS	04/15/2021
N/A	NONE OBSERVED	SPEED ENFORCEMENT REMINGTON BLVD	1800-1830 HRS	04/15/2021
N/A	N/A	ON DUTY	1800 HRS	04/15/2021
INCIDENT #	ACTIVITY	LOCATION	TITATE	DAIL

Calls for Service	Arrests	Traffic Stops	Parking Violation	ations	Routine Checks
Calls Taken	Misdemeanor	Citations	Citations	6	Parks
Back-up	Felony	Written Warning	Written Warning		Schools/Library
Self Initiated	Traffic	Verbal Warning	Verbal Warning	2	Businesses
Reports	Ordinanca	Q	o		2
Keports	Ordinance				Construction

Name: ARIC JOHNSON ID #: 1501 Date: 04/15/2021



# **Detail Activity Sheet**

Job Site: REMINGTON

N/A	NONE OBSERVED	SPEED ENFORCEMENT REMINGTON BLVD	2130-2200 HRS	04/01/2021
N/A	NONE OBSERVED	SPEED ENFORCEMENT KNIGHTSBRIDGE	2110-2130 HRS	04/01/2021
N/A	NONE OBSERVED	CHECKED GOLF COURSE CLUBHOUSE	2100 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED SOMERSET	2047-2055 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED PARKLAND SQUARE	2040-2045 HRS	04/01/2021
N/A	NONE OBSERVED	CHECKED BUSINESS PLAZA	2037 HRS	04/01/2021
211032094	1 CALL FOR SERVICE	COMMUNITY CENTER	2025 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED BROOKSTONE	2010-2022 HRS	04/01/2021
N/A	2 VIOLATIONS OBSERVED	PATROLLED ARDEN PLACE	1952-2005 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED CROWN RIDGE	1940-1950 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED SOUTHAMPTON	1930-1938 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED WESTMORELAND	1918-1925 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED HARWOOD	1905-1915 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED HAWKS NEST	1853-1900 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED STRATHMORE	1840-1852 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED WATER'S EDGE	1832-1838 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED EAGLES LANDING	1822-1831 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED WINDSOR PARK	1813-1820 HRS	04/01/2021
N/A	NONE OBSERVED	PATROLLED OAKVIEW	1805-1810 HRS	04/01/2021
N/A	N/A	ON DUTY	1800 HRS	04/01/2021
INCIDENT #	ACTIVITY	LOCATION	TIME	DATE

	Traine Stops	LALKING A IOISHO		hecks
Misdemeanor	Citations	Citations	Parks	2
Felony	Written Warning	Written Warning	Schools/Library	
Traffic	Verbal Warning	Verbal Warning	2 Businesses	2
Ordinance		(	Construction	
			COMPANDE CONT.	
	Misdemear Felony Traffic Ordinance	Misdemeanor Citations Felony Written W Traffic Verbal Wardinance	Misdemeanor Citations Citations Felony Written Warning Writte Traffic Verbal Warning Verbal Ordinance	Misdemeanor Citations Felony Written Warning Traffic Verbal Warning Ordinance

Name: ARIC JOHNSON ID #: 1501

Date: 04/01/2021



# **Detail Activity Sheet**

Job Site: REMINGTON CDD

												04/08/21	DATE
2140	2130	2100	2030	2015	2000	1945	1930	1900	1845	1830	1815	1800	TIMIE
113 OWENSHIRE CIR	REMINGTON BLVD	KNIGHTSBRIDGE	SOMERSET	WINDSOR PARK/OAKVIEW	PARKLAND SQUAE	EAGLES LANDING	WESTMORELAND	REMINGTON BLVD	WATERS EDGE	HARWOOD	HAWKS NEST	STRATHMORE	LOCATION
FIREWORKS	TRAFFC	TRAFFIC/PATROL	PATROL	PATROL	PATROL	PATROL	PATROL	TRAFFIC	PATROL	PATROL	PATROL	PATROL	ACTIVITY
211034743	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	INCIDENT #

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

Name: R. Hansell ID #: 2597 Date: 04/08/21



# **Detail Activity Sheet**

Job Site: REMINGTON

N/A	NONE OBSERVED	SPEED ENFORCEMENT REMINGTON BLVD	2130-2200 HRS	04/12/2021
N/A	NONE OBSERVED	SPEED ENFORCEMENT KNIGHTSBRIDGE	2110-2130 HRS	04/12/2021
N/A	NONE OBSERVED	CHECKED GOLF COURSE CLUBHOUSE	2100 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED SOMERSET	2047-2055 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED PARKLAND SQUARE	2040-2045 HRS	04/12/2021
N/A	NONE OBSERVED	CHECKED BUSINESS PLAZA	2037 HRS	04/12/2021
	NONE OBSERVED	COMMUNITY CENTER	2025 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED BROOKSTONE	2010-2022 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED ARDEN PLACE	1952-2005 HRS	04/12/2021
N/A	1 VIOLATION	PATROLLED CROWN RIDGE	1940-1950 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED SOUTHAMPTON	1930-1938 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED WESTMORELAND	1918-1925 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED HARWOOD	1905-1915 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED HAWKS NEST	1853-1900 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED STRATHMORE	1840-1852 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED WATER'S EDGE	1832-1838 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED EAGLES LANDING	1822-1831 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED WINDSOR PARK	1813-1820 HRS	04/12/2021
N/A	NONE OBSERVED	PATROLLED OAKVIEW	1805-1810 HRS	04/12/2021
N/A	N/A	ON DUTY	1800 HRS	04/12/2021
INCIDENT #	ACTIVITY	LOCATION	THME	DATE

Calls for Service	Arrests	Traffic Stops	Parking Violations	Routing Checks	ecks
Calls Taken	Misdemeanor	Citations	Citations 1	Parks	2
Back-up	Felony	Written Warning	Written Warning	Schools/Library	t
Self Initiated	Traffic	Verbal Warning	Verbal Warning	Businesses	2
D	:		a	S S S S S S S S S S S S S S S S S S S	1
Reports	Ordinance			Construction	

Name: ARIC JOHNSON ID #: 1501 Date: 04/01/2021