

Remington
Community Development District

Agenda

November 29, 2022

Remington Community Development District Agenda

November 22, 2022

Board of Supervisors
Remington Community
Development District

Dear Board Members,

The Board of Supervisors of the Remington Community Development District will meet **Tuesday, November 29, 2022 at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Blvd., Kissimmee, FL 34744.** Following is the advance agenda for the meeting:

Audit Committee Meeting

- I. Roll Call
- II. Public Comment Period
- III. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. Grau & Associates
 - B. DiBartolomeo, McBee, Hartley & Barnes
- IV. Adjournment

Board of Supervisors Meeting

- I. Roll Call
- II. Modifications to Agenda
- III. Security Report from DSI Security Services
- IV. Public Comment Period
- V. Organizational Matters
 - A. Administration of Oaths to Newly Elected Board Members
 - B. Consideration of Resolution 2023-01 Electing Officers
- VI. Approval of Minutes of the October 25, 2022, Meeting
- VII. Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award
- 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- December 20, 2022
- XI. Adjournment

Audit Committee Meeting

SECTION III

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

REMINGTON

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: November 14, 2022
5:00PM

Submitted to:

Remington
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

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www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 14, 2022

Remington Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Remington Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

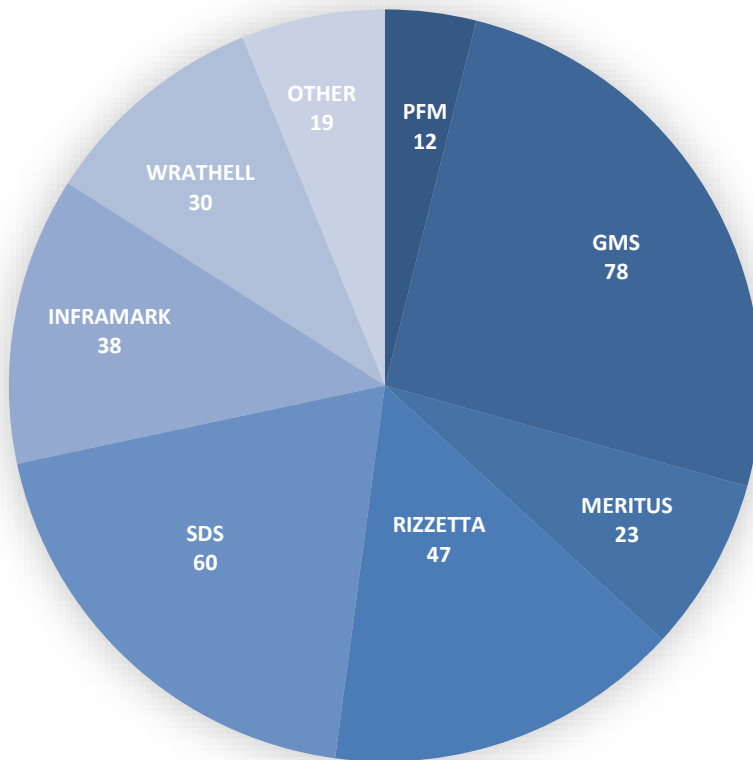
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
56
80 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

47

58

105 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$3,400
2023	\$3,500
2024	\$3,600
2025	\$3,700
2026	<u>\$3,800</u>
TOTAL (2022-2026)	<u>\$18,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Remington Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

SECTION B

Remington Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Remington
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Pollard Road Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Remington Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Remington Community Development District							
Prepare management letter and other special reports							
Exit conference with Remington Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Remington Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding management's knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Remington Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE FOR EACH YEAR OF THE FIVE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Remington Community Development District for the five years as follows:

September 30, 2022	\$ 2,850
September 30, 2023	\$ 2,950
September 30, 2024	\$ 3,000
September 30, 2025	\$ 3,150
September 30, 2026	\$ 3,250

In years of new debt issuance fees may be adjusted based on review with management.

Board of Supervisors Meeting

SECTION V

SECTION B

RESOLUTION 2023-01

**A RESOLUTION ELECTING THE OFFICERS OF THE REMINGTON
COMMUNITY DEVELOPMENT DISTRICT, OSCEOLA COUNTY, FLORIDA.**

WHEREAS, the Remington Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer Assistant	_____
Treasurer	_____

PASSED AND ADOPTED this _____ day of November 2022.

ATTEST:

**REMINGTON COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

MINUTES

**MINUTES OF MEETING
REMINGTON
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Remington Community Development District was held on Tuesday, **October 25, 2022** at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Boulevard, Kissimmee, Florida.

Present and constituting a quorum:

Kenneth Soukup	Chairman
Pam Zaresk	Vice Chair
Brian (Ken) Brown	Assistant Secretary
Tim Mehrlich	Assistant Secretary
David Jaisingh	Assistant Secretary

Also present:

Jason Showe	District Manager
Scott Clark	District Counsel
Pete Glasscock	HWA
Alan Scheerer	Field Manager
William McLeod (<i>via phone</i>)	DSI Security Services
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Soukup called the meeting to order at 6:35 p.m. and Mr. Showe called the roll. All members were present.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Soukup: No one from the public was present, so we will close the public comment period.

THIRD ORDER OF BUSINESS**Audit Services****A. Approval of Request for Proposals and Selection Criteria**

Mr. Showe: The purpose of this meeting tonight is for the Audit Committee to establish the criteria for which we will bid out our audit. For background purposes, for those of you who may not have been through this process, we only go through this every three to five years. We go out and publicly bid for audits, which is in accordance with the Florida Statutes. There is very little leeway that this Audit Committee has in terms of meeting the criteria. The one item on the Selection Criteria that the committee has input on is the price. It is always our recommendation to include price because that's going to be one variable that will set the vendors apart. Typically, anyone that is going to bid is a qualified vendor. So, if you don't include price, you may have a hard time separating why this firm might be better than another firm in terms of your ranking. So, it is always our recommendation to include price. It is only 20% of the score. Otherwise, we split those 20 points between the other categories. Scott, do you have anything to add?

Mr. Clark: No.

Mr. Brown: What was last year's price? If the price goes over that amount, we can't do that.

Mr. Showe: Not with the audits. You're bidding it individually every time.

Mr. Clark: I believe it was \$3,300.

Mr. Showe: Your current audit is \$3,600. Because they know what your budget was last year, I would expect it to go a little higher, but not much. It's going to be in that ballpark.

Mr. Brown: If we go over, we have to go out for qualifications.

Mr. Showe: You will be well under that threshold. So, it is our recommendation to include price. We can take a motion to do that if the Audit Committee so moves.

On MOTION by Mr. Brown seconded by Ms. Zaresk with all in favor approving the Selection Criteria with price was approved.

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Showe: We want the Audit Committee to approve the notice for bids. Its standard. It's the same notice that we use for every District, which is pretty much set by Florida Statute. So, we need a motion to approve that notice.

On MOTION by Ms. Zaresk seconded by Mr. Brown with all in favor the Notice of Request for Proposals for Audit Services was approved.
--

C. Public Announcement of Opportunity to Provide Auditing Services

Mr. Showe: We will make a public announcement that the Remington CDD is seeking qualified bidders for their audit. Those bids would be due by Monday, November 15th. We can take a motion to adjourn.

Mr. Brown: Where does that get posted?

Mr. Showe: It goes to the newspaper and we will also send it out to vendors that we work with that might be interested.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Brown seconded by Mr. Mehrlich with all in favor the Audit Committee Meeting was adjourned.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

**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, **October 25, 2022** at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Boulevard, Kissimmee, Florida.

Present and constituting a quorum:

Kenneth Soukup	Chairman
Pam Zaresk	Vice Chair
Brian (Ken) Brown	Assistant Secretary
Tim Mehrlich	Assistant Secretary
David Jaisingh	Assistant Secretary

Also present:

Jason Showe	District Manager
Scott Clark	District Counsel
Pete Glasscock	HWA
Alan Scheerer	Field Manager
William McLeod (<i>via phone</i>)	DSI Security Services
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Soukup called the meeting to order at 6:00 p.m. and Mr. Showe called the roll. All Supervisors were present.

SECOND ORDER OF BUSINESS

Modifications to Agenda

Mr. Showe: We have none.

THIRD ORDER OF BUSINESS

Security Report from DSI Security Services

Mr. Soukup: That brings us to the Security Report.

Mr. McLeod: This month, we had 7,833 residents at the Partin Settlement Road gate and 6,813 visitors. We had 5,738 residents at the E. Lakeshore Boulevard gate and 785 visitors. We attempted three tows and had no tows.

Mr. Soukup: Any there any questions? Thanks for the information.

FOURTH ORDER OF BUSINESS

Public Comment Period

Mr. Soukup: That's brings us to the public comment period. If you like to make a comment, please state your name and address. There are no comments at this time, so we'll close the public comment period.

FIFTH ORDER OF BUSINESS

Approval of Minutes of the August 30, 2022 Meeting

Mr. Soukup: That brings us to the approval of the minutes.

Mr. Showe: Those minutes are provided as part of your agenda package. We can take any corrections or changes or motion to approve.

On MOTION by Ms. Zaresk seconded by Mr. Brown with all in favor the Minutes of the July 26, 2022 Meeting were approved as presented.
--

SIXTH ORDER OF BUSINESS

Discussion of Statement to Offer from American Acquisition Group, LLC

Mr. Showe: District Counsel talked to Osceola County and provided a statement of offer from American Acquisition Group. So, we'll let District Counsel goes through that.

Ms. Zaresk: I would like to make a statement. There's a lot of information there.

Mr. Showe: Yeah.

Mr. Clark: I opened up my agenda to print it, but there were 73 pages double sided. There are actually a couple of pending eminent domain situations. We talked about the wetland under the Turnpike and we're going to revisit that one as well. This is an offer for the Partin Settlement Road pieces. You have all of the wonderful detail. They seem to find a way to say everything about four or five times. What's happened with this Partin Settlement Road piece, is we've received an offer to settle that. I'm trying to find the page with the offer.

Mr. Showe: \$88,600. It's on the third page.

Mr. Clark: To give the rationale for that, most of that is for the improvement of sidewalks, hardscape and things like that. There's a land element to it for a small portion. I thought the land was slightly valued. It's about \$1 per square foot. That's because we're taking easements, but we can't use them. Basically, we've got some options and I wanted to discuss the options with the Board. The offer is presented. It's found money to the District, to an extent, for anything that you choose to do with it. We could choose to o counteroffer, just go back and say, *"Well, we want to settle, but we want this number,"* or we could go out and hire an appraiser and have them challenge the offer and try to come up with a better offer. I'm not sure that I recommended number three because we would have to spend money. I don't know that it's going to make a huge difference, if they went to receive \$2 instead of \$1 per foot for the land, in order to get a few thousand more dollars. I wanted to just get this on the agenda and present it to the Board. They want to hear from us. They want to wrap this acquisition up so they can do their project. What would the Board like to do?

Mr. Soukup: What is your experience? It's typical from what I've seen before. Should we ask for a 10% increase?

Mr. Clark: My experience is that you can get more money on the counter offer.

Mr. Soukup: You can, but there's a cap. You can't say, *"Hey, I want double the amount."* You're not going to get it.

Mr. Clark: I would probably counter about 50% more, give or take. One of our advantages in the negotiation, is that they want to get it done and I get to say, *"Well, we'll talk about it for a couple of months."*

Mr. Soukup: And drag it out.

Mr. Clark: We may not get to it. We can put this back on the agenda in a year. They expect to pay more money than what they offer.

Mr. Soukup: Sure.

Mr. Clark: So, I think if you went back and countered \$125,000 to \$130,000, somewhere around there, it'll get a response from them. It'll get movement from them.

Ms. Zaresk: When I look at what they're offering, \$88,600, they are only offering \$1 per square foot and I don't think there's anything wrong with at least asking for \$2 to \$3 per square foot or whatever that turns out to be.

Mr. Clark: Yeah. Since the land component of this is a smaller value, I wouldn't really go over that. Its small change in the scheme of things.

Ms. Zaresk: I understand.

Mr. Clark: We really like that sidewalk out there and to see them take it away, will be heartbreaking for our residents.

Mr. Soukup: Yeah.

Mr. Clark: I'd probably say, *"Give us \$130,000 and we'll make it work."*

Mr. Soukup: Do we need a motion on that for the counter? What do you need?

Mr. Clark: Well, we could do a motion to counter for \$130,000 and if they agree, we can sign it. If you wanted to do it that way, and they say no, then I'll just negotiate and bring it back.

Mr. Mehrlich: I agree 100% with what Scott said. The only thing that I would like to change is that I would just authorize the Chair to negotiate 50% more and then allow him to not go lower than the offer.

Mr. Clark: I agree.

Mr. Showe: If you guys make a motion to counteroffer with \$130,000 and they call and ask for the recording, there's motion that says we want \$130,000.

Mr. Clark: That's what we would recommend.

Mr. Soukup: Based on that, we need a motion to counteroffer with \$130,000 for the Partin Settlement Road easement.

On MOTION by Ms. Zaresk seconded by Mr. Mehrlich with all in favor providing a counter offer of \$13,000 to the offer from American Acquisition Group, LLC. for the Partin Settlement Road easement was approved.

Mr. Brown: Don't they have a profile in here of what they are building?

Mr. Glasscock: They had a plan, but it didn't really show where it was.

Mr. Clark: I think the terms would be that our District Engineer has to be satisfied with the plans. The other stipulation is their appraisal says that the contractors will restore everything, the sod, irrigation, things like that. That would be an element of our offer for them to fix everything so we're not having to use that money.

Mr. Brown: I guess my question is, are they constructing things on our property in those easements including the sidewalks?

Mr. Glasscock: I believe that they weren't constructing anything in the two permanent easements, if I remember correctly from the first time I looked at it, but I did look in here to see if there were plans and they just had a sketch.

Mr. Brown: I just want to make sure that if something was being constructed in the easement, we didn't have to maintain it going forward.

Mr. Scheerer: This is the easement anyway. Right?

Mr. Soukup: It's in the document, isn't it?

Mr. Brown: They are only taking a small piece. Most of what they are getting is the easement.

Mr. Soukup: It is just basically setback for widening of the lane, bike lane and new sidewalk.

Mr. Clark: I'll make sure that the terms specify any improvements that they are putting in there.

Mr. Brown: Right. Because they sometimes put sidewalks in an easement. It would be nice to have it, if they're putting anything in there.

Mr. Clark: I'll make sure that's the case. I believe that would be the case.

Mr. Soukup: A stipulation.

Mr. Clark: While we're on that topic, I want to talk briefly about the Turnpike. They offered us \$35,000 on an appraisal of \$29,000. We looked at that three months ago. They've been calling me every other week, wanting us to do something. So, I would apply the same principle. I would take their \$35,000 and probably come back at \$55,000 and see if I can wrap it up. If the Board wants to do that, let's make that motion.

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

<p>On MOTION by Mr. Brown seconded by Mr. Jaisingh with all in favor making a counter offer of \$55,000 from the \$35,000 offer from the Turnpike was approved.</p>

SEVENTH ORDER OF BUSINESS**Appointment of Audit Committee**

Mr. Showe: This evening, we need to advertise for your first Audit Committee meeting. For ease of administration, we would ask that the Board appoint themselves as the Audit Committee. Then after this meeting, we'll adjourn it and go into the Audit Committee meeting and we'll walk you through those steps. Tonight's meeting will be very brief.

On MOTION by Ms. Zaresk seconded by Mr. Jaisingh with all in favor appointing the Board as the Audit Committee was approved.

EIGHTH ORDER OF BUSINESS**Staff Reports****A. Attorney****1. Discussion of HOA/CDD Parcels**

Mr. Showe: We will go to Staff Reports and start with District Counsel again.

Mr. Clark: At the August meeting, Alan raised the question about ownership of some of the parcels where entry features and signage were located. So, I went through and did a quick review.

Mr. Showe: It starts on Page 253 of your agenda.

Mr. Clark: What you have is just the result of that. It shows the parcels and an indication of who owns those. Most of them are owned by the CDD. There are some exceptions, such as Club Villas, which is owned by that HOA, I would expect. The other is Burrell Circle. I don't know which neighborhood that is.

Mr. Soukup: Hawks Nest.

Mr. Clark: Okay. There is no separate parcel there. The entry features are within the two lots. I didn't look at the plat, but I believe that there are wall easements and things like that, that permit us to maintain those, but we don't actually own them. The Gleneagles entry areas are owned by their HOA. Those are the only exceptions where the CDD doesn't own the entry areas that need to be maintained. So, I don't really think there's any action to take. The comment was, "*Is there something that we need to do to get title of these things,*" and I think the answer to that is, "*No.*"

Mr. Soukup: Okay.

Mr. Scheerer: If he says so.

Mr. Soukup: Is there anything else.

Mr. Clark: That's it for me.

B. Engineer

Mr. Soukup: Okay, that brings us to the Engineer's Report.

Mr. Glasscock: The only thing that I have for the Board is to report that I looked at the anchoring of the proposed speed bumps. I spoke to the sign and striping guy and they sent me over what it was and I researched it. I can't remember off the top of my head which one it is, but the research I did, shows that it is what the industry standard is as far as the anchoring for the speed bump. That was the best one. They highlighted a couple of them, but the one that they provided with that system, was the one that everybody recommends.

Mr. Brown: How much were the permanent speed bumps?

Mr. Glasscock: I think it was \$7,800, for a double row. It was only for Knightsbridge.

Mr. Brown: No. How much were the ones we have out here?

Mr. Glasscock: The ones out here were \$39,000?

Mr. Scheerer: Was that for two of them, one on each side?

Mr. Glasscock: Yes.

Mr. Brown: I don't know about you-all, but we just spent \$39,000 a little while ago.

Mr. Showe: We haven't paid the check yet.

Mr. Soukup: Exactly. The ink is still wet.

Mr. Brown: But I would be okay with doing that and not have holes punched in the asphalt.

Mr. Soukup: Right. With the \$39,000?

Mr. Brown: Yeah.

Mr. Soukup: Would that estimate still be good?

Mr. Glasscock: I will go back and ask them.

Mr. Showe: Is there a time when that road is going to be due to be repaved? Would it be more economical to do it at the same time?

Mr. Mehrlich: Was it the second one that we did? We did the Boulevard.

Mr. Brown: It hasn't been that long ago.

Mr. Mehrlich: We did the Boulevard.

Mr. Scheerer: We had to do Waters Edge because we had to delaminate the asphalt.

Mr. Brown: We did Westmoreland and this one.

Mr. Scheerer: This is one of the last ones to get done.

Mr. Mehrlich: I think it's a good idea.

Mr. Soukup: Do we have a motion to go with the permanent ones that cost \$39,000 with a not-to-exceed price to cover any increase.

Mr. Showe: What would you recommend as a not-to-exceed?

Mr. Glasscock: I'd say not-to-exceed 15%.

Mr. Showe: I'd say \$45,000.

Mr. Soukup: Right. So, we need a motion to approve the permanent ones based on a not-to-exceed amount of \$45,000.

On MOTION by Mr. Brown seconded by Ms. Zaresk with all in favor authorizing a not-to-exceed amount of \$45,000 for permanent speed humps was approved.

Mr. Mehrlich: When will they be installed?

Mr. Scheerer: Next year.

Mr. Showe: That's probably realistic.

Mr. Scheerer: Probably in 60 to 90 days.

Mr. Glasscock: By the time I get back with the contractors...

Mr. Mehrlich: It's been six to eight months we've been talking about this.

Mr. Soukup: Right.

Mr. Mehrlich: I've had three new families move into that area with very small children and these people are still speeding and putting burn marks on the road and just going crazy back there. I think time is of the essence here.

Mr. Soukup: Sure.

Mr. Mehrlich: Before somebody gets hurt.

Mr. Soukup: Well, he's got approval for it, plus with a potential increase in case they come back and say that the price has gone up since we received the bid. So, whatever you can do to get moving with contractor, he has authority to do.

C. District Manager's Report

1. Approval of Check Register

Mr. Soukup: That brings us to the District Manager's Report.

Mr. Showe: We actually have two Check Registers. We have one from August for a total of \$95,004.34 and one from September for a total of \$133,703.27. Alan and I can answer any questions on those invoices should you have any or we can take the motion to approve.

Mr. Soukup: Were there any questions on the two Check Registers? Hearing none, we need a motion for approval for both.

On MOTION by Mr. Brown seconded by Mr. Jaisingh with all in favor the August 1, 2022 through August 31, 2022 Check Register in the amount of \$95,004.34 and September 1, 2022 and September 30, 2022 Check Register in the amount of \$133,703.27 were approved.

2. Balance Sheet and Income Statement

Mr. Showe: Next is your Balance Sheet and Income Statement. No action is required by the Board. Based on budget to actuals, you're in good shape. I will note that, obviously, these are only through August and they don't have all the final numbers for the year and they're not audited. So, they could change and you are at 100% collected on your assessments. We're in great shape on all of those.

3. Presentation of OCSO Reports

Mr. Showe: We presented you copies of the Osceola County Sheriff's Office Reports from the times that they've been out here.

4. Field Manager's Report

Mr. Showe: We can have Alan go through the Field Manager's Report.

Mr. Scheerer: Thank you. First of all, I think we did really well with the hurricane. I appreciate the Board allowing us time to prepare, getting all of the pool furniture put away and removing the gate arms. That was a big help for all of us. We had more than just one property to prepare as a company. I think we were successful at all companies. As I alluded to earlier, immediately after the storm, I was onsite reviewing the property and ran into Mr. Brown. He and I spent a little time up here, taking a look. We had two areas that held water: one at the entrance and one by Eagles Landing. As you know, the road comes down in that location. Within the next day all of the water was gone. We did get some water rising into Strathmore, as Lake Toho started

to rise and the Number 10 hole being underwater for a long time, but in four or five days, the water started to recede. I really appreciate the Board giving us time to work through some of that. We have had a couple of issues with the laser scanners at both the Partin Settlement Road and E. Lakeshore Boulevard gatehouses. I don't know if it was just moisture or something got in there. They ended up having to reprogram everything. They had the guys out here with laptops for a couple of days. As far as I know, I haven't heard from security, but everything seems to be going all right. With that said, the Amenity Center is in good shape. The Fitness Center is in good shape. The pool is in good shape. As you know, they're not heated, so as we get cooler, there will be no warm water for the kiddies to swim, but I don't think that will stop them. As I alluded to earlier, with the gates, we did have some issues with the laser scanner. We also had some issues with a couple of the gates, but those were solved relatively quickly. I did order some additional remotes for the officers. I know we changed the battery out at the E. Lakeshore Boulevard gate for Leona. I haven't had any issues with the Partin Settlement Road gate as of yet, but we do have some backups if anything happens with that. Other than hurricane, I think that the lakes are in really good shape. We continue to meet with REW every week and perform irrigation inspections. Annuals were installed. We are expecting the semi-trailer to drop off pine straw over at the ballfield, as it's time for our annual pine straw application. REW will be going to every other week mowing schedule starting in November. So, they will mow one week and will have a crew out here detailing the next week. Then they will cut back and mow. If we do get to the point where we need to mow, REW has been a good partner and they've always just mowed even outside the scope of their contract instead of waiting every other week. Because when the grass starts growing, you need to start mowing. The basketball nets were replaced. We will be starting the pressure washing soon on Remington Boulevard, Knightsbridge and the clubhouse. It is our annual pressure washing with Pressure Wash This. We spoke at the last meeting about the area next to Mrs. Patrick's home. We're looking to start that work the second week in November, cleaning up the area next to her house. That coincides with the lifting of all the Oak trees in three to four neighborhoods. As you know, during the budget season, the Board allocated \$25,000 for street trees. The next neighborhoods to be within \$25,000, plus \$5 a tree for disposal, is Southampton, the small portion of Southbridge Circle, Waters Edge and Strathmore. After that, they will do Brookstone, Crown Ridge and Owenshire. Then if the Board wants to continue to do that on a rotation, we'll discuss that during next year's budget and whatever it is you all want to do with that. I did talk to Mr. Matt

Parsky prior to National Night Out. I'm assuming that it was a good event. We did test all the GFIs on the building. We did coordinate the closing of the parking lot and I know that Matt had a big hand in that. So good for him. As far as I know the event went well. We did have some benches over on the lake in Eagles Landing that started to rust out. As you know, those are the ones that are in the ground. They are not on a platform or anything. We did remove them and are in the process of allocating some new ones so we can put those back. Because of the cobwebs and all the mess on the building, we had this building pressure washed. You'll probably see Chet's guys out here with the grinder and concrete and dust flying all over the places, when we start to do our annual sidewalk safety program here in the community. We'll also be looking to install the Christmas lights next month in anticipation of the Christmas holiday season. It's right around the corner. I can answer any questions you all might have.

Mr. Soukup: Are there any questions on this report?

Mr. Brown: I'm wondering if you've come up with the new slogan for REW?

Mr. Scheerer: If its growing, you start mowing.

Mr. Brown: I don't know what we can do, but I drove by the ballfield down on Monday morning and it looked like the pictures you see of the Pacific Ocean, with all the water bottles out there. The people that rent it and play basketball, throw everything down.

Mr. Scheerer: Well, we don't have a trash receptacle by the baseball field. We put one between the basketball court, as you know, and the tennis court. Because the only one we have is on this side of the court and here at the building and at the pool. We can add another one if you want.

Mr. Brown: Do you think it would help? Does anyone use that one?

Mr. Showe: I think they're all pretty well used.

Mr. Scheerer: They're emptied every week pretty religiously. It's just had to get the kids to do that. I know we have the baseball team from the school back again and if there's stuff going onto the baseball field, we can definitely reach out to them. I think I've got a spare can. We just need to pour a pad and make sure we anchor the receptacle to it. If I'm not mistaken, there's a cut in the PVC fence towards the commercial building. I thought we had a can there, but I could be mistaken. It may be across the street on the other side that I'm thinking of. I can definitely add another trash can.

Mr. Showe: We can try that.

Mr. Brown: Yeah.

Mr. Brown: I don't know that it was them.

Mr. Scheerer: They're usually pretty good. Usually in the evenings, at 4:00 p.m., is when the kids are out here playing ball. That's when I see them, but we can definitely add another receptacle maybe by the parking lot, by the sign that says, *"If you want to rent it, call this number."* We could do that.

Ms. Zaresk: Absolutely. More trash cans.

Mr. Jaisingh: I think we need more Christmas lights on the entrance.

Mr. Scheerer: I'm only doing the guardhouse, sir. That's the HOA. If you really want a nice decoration, we do know some holiday decorating companies that we can get in touch with if you don't mind paying \$70,000 per year, like some of the communities that we deal with. They spend all kinds of money.

Mr. Jaisingh: We could get volunteers from the community.

Mr. Scheerer: If you want me to get rid of the white lights, I can definitely buy some colored lights for the guardhouses and the Rec Center. That's up to you, but we've got a whole room full of spare lights and we have somebody that's going to volunteer. He doesn't know it yet, but he'll put them all up, just like he did last year.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Soukup: Okay, that brings us to Supervisor's requests. Ms. Zaresk?

Ms. Zaresk: Yeah. I just have one question regarding the agreement that Club Villas was given for the patrol area. Did that get returned?

Mr. Clark: I have not seen it.

Mr. Showe: I have not seen it either.

Mr. Soukup: I have not seen it.

Ms. Zaresk: Okay. We have a meeting tomorrow night.

Mr. Showe: We have not seen that returned.

Ms. Zaresk: Okay. It will be coming from Leland. Thank you.

Mr. Soukup: Mr. Jaisingh?

Mr. Jaisingh: No.

Mr. Brown? No.

Mr. Soukup: Mr. Mehrlich.

Mr. Mehrlich: No, sir.

Mr. Soukup: Nothing for me as well.

TENTH ORDER OF BUSINESS

Next Meeting Date – November 29, 2022

Mr. Soukup: Our next regular meeting will be on November 29th. With that, we will adjourn our regular Board of Supervisors meeting.

ELEVENTH ORDER OF BUSINESS

Adjournment

Mr. Soukup adjourned the meeting.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VIII

SECTION C

SECTION 1

Remington

Community Development District

Summary of Invoices

October 1, 2022 to October 31, 2022

Fund	Date	Check No.'s	Amount
General Fund	10/5/22	6871 - 6875	\$ 2,587.02
	10/12/22	6876 - 6880	\$ 33,755.85
	10/19/22	6881 - 6882	\$ 6,489.88
	10/25/22	6883 - 6886	\$ 3,732.21
			<hr/>
			\$ 46,564.96
			<hr/>
			\$ 46,564.96

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/05/22	00290	9/28/22 5109	202209 320-53800-47300		*	185.00	
		9/24 INST COVER PET WASTE					
		9/29/22 5117	202209 320-53800-34800		*	665.00	
		9/27 RMV GATE/FLAGS/FURN.					
				BERRY CONSTRUCTION INC.			850.00 006871
10/05/22	00213	9/15/22 53814	202209 320-53800-34500		*	633.24	
		SECURITY SVC 9/12-9/22/22					
				OSCEOLA COUNTY SHERIFF'S OFFICE			633.24 006872
10/05/22	00291	10/01/22 8015	202210 320-53800-46400		*	650.00	
		POOL MAINTENANCE - OCT 22					
		10/01/22 8015	202210 320-53800-46400		*	150.00	
		HURRICANE POOL CLEAN UP					
				ROBERTS POOL SERVICE AND REPAIR INC			800.00 006873
10/05/22	00125	9/19/22 390685	202209 320-53800-46500		*	237.00	
		PATCHED BRKN POOL TILE					
				SPIES POOL LLC			237.00 006874
10/05/22	00071	10/03/22 42553249	202210 320-53800-46800		*	66.78	
		PEST CONTROL - OCT 22					
				TERMINIX COMMERCIAL			66.78 006875
10/12/22	00093	9/30/22 206004	202209 320-53800-47100		*	1,265.00	
		LAKE MAINTENANCE - SEP 22					
				APPLIED AQUATIC MANAGEMENT, INC.			1,265.00 006876
10/12/22	00290	10/09/22 5125	202209 320-53800-47300		*	815.00	
		9/30 RSTD GATE/FLAGS/FURN					
				BERRY CONSTRUCTION INC.			815.00 006877
10/12/22	00082	10/02/22 18106	202209 310-51300-31500		*	1,852.50	
		GENERAL COUNSEL - SEPT 22					
		10/02/22 18107	202209 310-51300-31500		*	114.00	
		PARTIN SETTLEMENT ROAD					
				CLARK & ALBAUGH, LLP			1,966.50 006878
10/12/22	00321	9/30/22 1803209	202209 320-53800-34500		*	28,834.35	
		SECURITY SVC 9/01-9/30/22					
		9/30/22 1803210	202209 320-53800-34500		*	150.00	
		TRACK TIK 9/01-9/30/22					
				DSI SECURITY SERVICES			28,984.35 006879
10/12/22	00125	9/23/22 390914	202209 320-53800-46500		*	725.00	
		BULK BLEACH					
				SPIES POOL LLC			725.00 006880

REMI -REMINGTON - MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/19/22	00168	10/01/22 480	202210 310-51300-34000		*	6,180.75	
			MANAGEMENT FEES - OCT 22				
		10/01/22 480	202210 310-51300-35200		*	83.33	
			WEBSITE MANAGEMENT-OCT 22				
		10/01/22 480	202210 310-51300-34100		*	125.00	
			INFORMATION TECH - OCT 22				
		10/01/22 480	202210 310-51300-51000		*	1.11	
			OFFICE SUPPLIES				
		10/01/22 480	202210 310-51300-42000		*	21.09	
			POSTAGE				
		10/01/22 480	202210 310-51300-42500		*	3.60	
			COPIES				
				GOVERNMENTAL MANAGEMENT SERVICES			6,414.88 006881
10/19/22	00127	10/13/22 5284900	202209 310-51300-31100		*	75.00	
			ENGINEER SERVICES SEP 22				
				HANSON, WALTER & ASSOCIATES, INC.			75.00 006882
10/25/22	00038	10/19/22 S238686	202210 320-53800-34800		*	469.32	
			GATE REPAIR 10/07/2022				
				ACCESS CONTROL TECHNOLOGIES			469.32 006883
10/25/22	00290	10/12/22 5131	202210 320-53800-53300		*	425.00	
			REINSTD CROSSWALK SIGN				
				BERRY CONSTRUCTION INC.			425.00 006884
10/25/22	00168	10/01/22 481	202210 320-53800-12000		*	2,475.83	
			FIELD MANAGEMENT - OCT 22				
		10/01/22 481	202210 320-53800-49100		*	10.11	
			MINUTE KEY				
				GOVERNMENTAL MANAGEMENT SERVICES			2,485.94 006885
10/25/22	00125	10/14/22 391657	202210 320-53800-46500		*	351.95	
			POOL PATCH/DIAMOND BRITE				
				SPIES POOL LLC			351.95 006886
				TOTAL FOR BANK A		46,564.96	
				TOTAL FOR REGISTER		46,564.96	

REMI -REMINGTON - MBYINGTON

SECTION 2

Remington
Community Development District

Unaudited Financial Reporting
October 31, 2022



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5	<u>Capital Projects Fund</u>
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Remington
Community Development District
Combined Balance Sheet
October 31, 2022

	<i>General Fund</i>	<i>Capital Reserve Funds</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 188,910	\$ -	\$ 188,910
Pavement Management	\$ -	\$ 398,568	\$ 398,568
Capital Projects Fund	\$ -	\$ 56,695	\$ 56,695
Investments:			
State Board Administration	\$ 97,605	\$ 198,504	\$ 296,109
Total Assets	\$ 286,515	\$ 653,768	\$ 940,283
Liabilities:			
Accounts Payable	\$ 71,552	\$ -	\$ 71,552
Total Liabilities	\$ 71,552	\$ -	\$ 71,552
Fund Balances:			
Assigned For:			
Capital Projects	\$ -	\$ 56,695	\$ 56,695
Pavement Management	\$ -	\$ 597,072	\$ 597,072
Unassigned	\$ 214,964	\$ -	\$ 214,964
Total Fund Balances	\$ 214,964	\$ 653,768	\$ 868,731
Total Liabilities & Fund Equity	\$ 286,515	\$ 653,768	\$ 940,283

Remington
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
Revenues:				
Maintenance Assessment	\$ 1,468,418	\$ -	\$ -	\$ -
Miscellaneous Income	\$ 5,000	\$ 417	\$ 450	\$ 33
Interest Income	\$ 1,000	\$ 83	\$ 260	\$ 177
Total Revenues	\$ 1,474,418	\$ 500	\$ 710	\$ 210
Expenditures:				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 12,000	\$ 1,000	\$ 1,000	\$ -
FICA	\$ 918	\$ 77	\$ 77	\$ -
Engineer	\$ 18,500	\$ 1,542	\$ 300	\$ 1,242
Attorney	\$ 27,500	\$ 2,292	\$ 3,366	\$ (1,074)
Annual Audit	\$ 3,600	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Property Appraiser Fee	\$ 1,000	\$ -	\$ -	\$ -
Management Fees	\$ 74,169	\$ 6,181	\$ 6,181	\$ 0
Information Technology	\$ 1,500	\$ 125	\$ 125	\$ 0
Website Maintenance	\$ 1,000	\$ 83	\$ 83	\$ 0
Telephone	\$ 80	\$ 7	\$ -	\$ 7
Postage	\$ 900	\$ 75	\$ 21	\$ 54
Insurance	\$ 46,781	\$ 46,781	\$ 42,523	\$ 4,258
Printing and Binding	\$ 1,500	\$ 125	\$ 4	\$ 121
Newsletter	\$ 3,300	\$ 275	\$ -	\$ 275
Legal Advertising	\$ 2,300	\$ 192	\$ 212	\$ (20)
Office Supplies	\$ 250	\$ 21	\$ 1	\$ 20
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Administrative Contingency	\$ 1,500	\$ 125	\$ 85	\$ 40
Total General & Administrative	\$ 201,973	\$ 64,074	\$ 59,153	\$ 4,921
<u>Operation and Maintenance</u>				
Environmental				
Lake Maintenance	\$ 18,200	\$ 1,517	\$ 1,265	\$ 252
Utilities				
Kissimmee Utility Authority	\$ 10,560	\$ 880	\$ 681	\$ 199
Toho Water Authority	\$ 56,000	\$ 4,667	\$ 3,151	\$ 1,515
Orlando Utilities Commission	\$ 19,200	\$ 1,600	\$ 1,622	\$ (22)
Centurylink	\$ 8,030	\$ 669	\$ 268	\$ 401
Bright House Network	\$ 5,775	\$ 481	\$ 408	\$ 73
Roadways				
Street Sweeping	\$ 30,240	\$ 2,520	\$ -	\$ 2,520
Drainage	\$ 7,000	\$ 583	\$ -	\$ 583
Signage	\$ 5,000	\$ 417	\$ 1,910	\$ (1,493)

Remington
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2022

	Adopted Budget	Prorated Budget Thru 10/31/22	Actual Thru 10/31/22	Variance
Common Area				
Landscaping	\$ 314,118	\$ 26,177	\$ 24,930	\$ 1,247
Feature Lighting	\$ 6,000	\$ 500	\$ -	\$ 500
Irrigation	\$ 10,500	\$ 875	\$ 802	\$ 73
Trash Receptacles & Benches	\$ 1,000	\$ 83	\$ -	\$ 83
Plant Replacement and Bed Enhancements	\$ 9,040	\$ 753	\$ -	\$ 753
Miscellaneous Common Area Services	\$ 10,700	\$ 892	\$ 365	\$ 527
Soccer/Ball Field Maintenance	\$ 2,000	\$ 167	\$ -	\$ 167
Recreation Center				
Pool Maintenance	\$ 18,500	\$ 1,542	\$ 442	\$ 1,100
Pool Cleaning	\$ 8,400	\$ 700	\$ 800	\$ (100)
Pool Permits	\$ 550	\$ -	\$ -	\$ -
Recreation Center Cleaning	\$ 16,695	\$ 1,391	\$ -	\$ 1,391
Recreation Center Repairs & Maintenance	\$ 8,000	\$ 667	\$ 365	\$ 302
Pest Control	\$ 832	\$ 69	\$ 67	\$ 3
Security				
Recreation Center Access	\$ 5,000	\$ 417	\$ -	\$ 417
Security Guard	\$ 374,835	\$ 31,236	\$ 32,345	\$ (1,109)
Gate Repairs	\$ 15,050	\$ 1,254	\$ 1,901	\$ (647)
Guard House Cleaning	\$ 3,300	\$ 275	\$ -	\$ 275
Guard House Repairs and Maintenance	\$ 3,500	\$ 292	\$ -	\$ 292
Gate Maintenance Agreement	\$ 900	\$ 900	\$ 2,060	\$ (1,160)
Other				
Contingency	\$ 10,000	\$ 833	\$ 3,686	\$ (2,852)
Field Management Services	\$ 29,710	\$ 2,476	\$ 2,476	\$ (0)
Total O&M Expenditures	\$ 1,008,634	\$ 84,832	\$ 79,544	\$ 5,288
Total Expenditures	\$ 1,210,608	\$ 148,906	\$ 138,697	\$ 10,209
<u>Other Financing Uses</u>				
Transfer Out - Pavement Management	\$ 67,498	\$ -	\$ -	\$ -
Transfer Out - Capital Projects	\$ 196,313	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ 263,810	\$ -	\$ -	\$ -
Total Expenditures & Other Financing Uses	\$ 1,474,418	\$ 148,906	\$ 138,697	\$ 10,209
Net Change in Fund Balance	\$ -	\$ (137,987)		
Fund Balance - Beginning	\$ -	\$ 352,950		
Fund Balance - Ending	\$ -	\$ 214,964		

Remington
Community Development District
Pavement Management Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
Revenues:				
Interest Income	\$ 500	\$ 42	\$ 533	\$ 491
Total Revenues	\$ 500	\$ 42	\$ 533	\$ 491
Expenditures:				
Contingency	\$ 600	\$ 50	\$ 38	\$ 12
Total Expenditures	\$ 600	\$ 50	\$ 38	\$ 12
Excess Revenues/Expenditures	\$ (100)		\$ 495	
Other Financing Sources:				
Transfer In	\$ 67,498	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 67,498	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 67,398		\$ 495	
Fund Balance - Beginning	\$ 595,487		\$ 596,577	
Fund Balance - Ending	\$ 662,885		\$ 597,072	

Remington
Community Development District
Capital Projects Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
Revenues:				
Interest Income	\$ 50	\$ 4	\$ 0	\$ (4)
Total Revenues	\$ 50	\$ 4	\$ 0	\$ (4)
Expenditures:				
Capital Outlay - Fitness Equipments	\$ 10,000	\$ -	\$ -	\$ -
Capital Outlay - Pressure Washing	\$ 10,000	\$ -	\$ -	\$ -
Capital Outlay - Landscape Improvements	\$ 15,000	\$ -	\$ -	\$ -
Capital Outlay - Sidewalk/Roadway Improvements	\$ 95,000	\$ -	\$ -	\$ -
Capital Outlay - Rec Center Improvements	\$ 11,000	\$ -	\$ -	\$ -
Capital Outlay - Street Tree Trimming	\$ 25,000	\$ -	\$ -	\$ -
Contingency	\$ 600	\$ 50	\$ 38	\$ 12
Total Expenditures	\$ 166,600	\$ 50	\$ 38	\$ 12
Excess Revenues/Expenditures	\$ (166,550)		\$ (38)	
Other Financing Sources:				
Transfer In	\$ 196,313	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 196,313	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 29,763		\$ (38)	
Fund Balance - Beginning	\$ 37,375		\$ 56,733	
Fund Balance - Ending	\$ 67,138		\$ 56,695	

Remington
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Maintenance Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous Income	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Interest Income	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	260
Total Revenues	\$ 710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	710
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisors Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,000
FICA	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	77
Engineer	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Attorney	\$ 3,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,366
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 6,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,181
Information Technology	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	125
Website Maintenance	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	83
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
Insurance	\$ 42,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	42,523
Printing and Binding	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4
Newsletter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	212
Office Supplies	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Administrative Contingency	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	85
Total General & Administrative	\$ 59,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	59,153
<u>Operation and Maintenance</u>													
<u>Environmental</u>													
Lake Maintenance	\$ 1,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,265
<u>Utilities</u>													
Kissimmee Utility Authority	\$ 681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	681
Toho Water Authority	\$ 3,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,151
Orlando Utilities Commission	\$ 1,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,622
Centurylink	\$ 268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	268
Bright House Network	\$ 408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	408
<u>Roadways</u>													
Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Signage	\$ 1,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,910

Remington
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Common Area													
Landscaping	\$ 24,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24,930
Feature Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	802
Trash Receptacles & Benches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Plant Replacement and Bed Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous Common Area Services	\$ 365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	365
Soccer/Ball Field Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recreation Center													
Pool Maintenance	\$ 442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	442
Pool Cleaning	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	800
Pool Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recreation Center Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recreation Center Repairs & Maintenance	\$ 365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	365
Pest Control	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	67
Security													
Recreation Center Access	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Security Guard	\$ 32,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32,345
Gate Repairs	\$ 1,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,901
Guard House Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Guard House Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Gate Maintenance Agreement	\$ 2,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,060
Other													
Contingency	\$ 3,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,686
Field Management Services	\$ 2,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,476
Total O&M Expenditures	\$ 79,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	79,544
Total Expenditures	\$ 138,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	138,697
<i>Other Financing Uses</i>													
Transfer Out - Pavement Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer Out - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures & Other Financing Uses	\$ 138,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	138,697
Net Change in Fund Balance	\$ (137,987)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(137,987)

SECTION 3



Osceola County Sheriff's Office

Detail Activity Sheet

Job Site: Remington

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
11/14/2022	1250	Remington	Begin detail	22C231118
11/14/2022	1251	1070 Berkely Drive	Parking violation / left wheels to	Curb. Citation issued. This
House also had	A vehicle	Parked on the sidewalk.		
11/14/2022	1304	2751 Callaway Lane	Parking violation / left wheels to	Curb. The owner of the
Vehicle pulled	Up to the house	As I was finishing up the citation and she moved the	Vehicle into the driveway. I	Voided the citation and
Issued the	Owner a	Written warning.		
11/14/2022	1414	2426 Aschecroft Drive	Parking violation / left wheels to	Curb. Citation issued.
11/14/2022	1426	247 Southbridge Circle	Parking violation / left wheels to	Curb. Vehicle was
Occupied.	Driver was	Polite and moved the vehicle. Written warning issued.		
11/14/2022	1436	231 Southbridge Circle	Parking violation / left wheels to	Curb. Citation issued.
11/14/2022	1505	Somerset Place Drive / Remington Boulevard	Parking violation / No Parking	Citation issued.
11/14/2022	1507	Somerset Place Drive / Remington Boulevard	Parking violation / No Parking	Citation issued.
11/14/2022	1518	Somerset Place Drive / Remington Boulevard	Parking Violation / No Parking	Citation issued.
11/14/2022	1528	Somerset Place Drive / Remington Boulevard	Parking violation / No Parking	Citation issued.
11/14/2022	1545	Remington Mart	Parking violation / Handicapped	Citation issued.
11/14/2022	1612	Remington Boulevard / Lucas Lakes Lane	Traffic stop / expired license	Plate. Citation issued.
11/14/2022	1650	Recreation center	Area checked. All appears to be	In order.
11/14/2022	1700	Remington	End detail	22C231118

Calls for Service		Arrests		Traffic Stops		Parking Violations		Routine Checks	
Calls Taken		Misdemeanor		Citations	2	Citations	7	Parks	1
Back-up		Felony		Written Warning		Written Warning	2	Schools/Library	
Self Initiated		Traffic		Verbal Warning		Verbal Warning		Businesses	1
Reports		Ordinance						Construction	

Name: Brad Butler #1209 Date: 11/14/2022