

***Remington  
Community Development District***

***Agenda***

***March 28, 2023***

# *Remington*

## *Community Development District*

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

March 21, 2023

Board of Supervisors  
Remington Community  
Development District

Dear Board Members,

The Board of Supervisors of the Remington Community Development District will meet **Tuesday, March 28, 2023, at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Blvd., Kissimmee, FL 34744.** Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

- I. Roll Call
- II. Modifications to Agenda
- III. Security Report from DSI Security Services
- IV. Public Comment Period
- V. Approval of Minutes of the February 28, 2023, Board of Supervisors Meeting
- VI. Consideration of Service Agreement with Sweeping Corp of America
- VII. Approval of Fiscal Year 2022 Financial Audit Report
- VIII. Discussion of Food Truck Agreement Revisions
- IX. Discussion of Garage Sale
- X. Attorney
  - A. Engineer
  - B. District Manager's Report
    - 1. Approval of Check Register
    - 2. Balance Sheet and Income Statement
    - 3. Presentation of OCSO Reports
    - 4. Field Manager's Report
- XI. Supervisor's Requests
- XII. Next Meeting Date- April 25, 2023
- XIII. Adjournment

# MINUTES

**MINUTES OF MEETING  
REMINGTON  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Remington Community Development District was held on Tuesday, **February 28, 2023** 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

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order at 6:00 p.m. called the roll. Mr. Brown, Ms. Zaresk, and Mr. Mehrlich were present.

**SECOND ORDER OF BUSINESS**

**Modifications to Agenda**

Mr. Showe: No modifications.

**THIRD ORDER OF BUSINESS**

**Security Report from DSI Security Services**

Mr. McLeod: I'm sorry I couldn't be there with you today, I got caught up in Tampa and couldn't make it in time. For my report this month, at the Partin gate we had 8,029 residents, 1,571 visitors, at Lakeshore gate 3,339 residents and 538 visitors. We issued 103 traffic citations in the past 30 days; we had one towed vehicle and two calls for service for the towed vehicle. I wanted

to address the officer that was sleeping; he was terminated effective as of last night, his relief has finally been trained enough to where we could relieve him of duties. He was actually let go as of this morning so that individual is no longer with DSI and will no longer be on your property.

Ms. Zaresk: You said with you had an attempted tow, was that a case where the tow truck just couldn't get here in time?

Mr. McLeod: They just couldn't get here in time.

Ms. Zarek: Good.

Mr. Showe: Any other questions for Bill?

Mr. Mehrlich: My only comment is if the guy is sleeping at the gate, that's not good.

Mr. Mcleod: Yes sir.

Mr. Mehrlich: I meant there are only a few things we can enforce, that's one of them and even sitting in the chair and just waving people through, I mean, I know the girl at the Lakeshore gate at least she stands out there and takes people through. We can't do very much but sleeping is not good.

Mr. Mcleod: I understand that, and I try to staff with officers like Leona, who is at the other gate, that is the goal. Unfortunately, when you have officers left to their own device there's only so much I can do while they're on post. Let me back up, my problem is when I find out about this, it's a reactive series, there's no way for me to find out during. I do send the rover by just to break up the monotony of the night. The officers that are at the gate house are there for eleven hours, that's a long time. They are not on their feet the entire time but Partin by far is a harder gate to work but we do try to break up the evening by sending the rover over there. They get fifteen minutes breaks throughout the night so the officer doesn't feel like they are left there the entire night. Also I send the rover by to ensure they are not sleeping. We do what we can to keep them, and it is difficult to hire, that no excuse. We did terminate this officer and hopefully the new officer will help us move on and prove our reputation there.

Mr. Mehrlich: Well its not a big deal to me but your guy was driving around yesterday without his lights on.

Mr. Mcleod: Ok, they forget every once and awhile and its just a simple reminder. I will remind them.

Ms. Zaresk: Yeah, particularly the weekend guy.

Mr. Mcleod: Yes mam, are we talking about the weekend day or weekend night?

Ms. Zaresk: Weekend day.

Mr. Mcleod: That is John Torres, he is a good guy, again I am not making excuses for him, my guy is going through some medical issues, but I will give him a call and just remind him we got those lights on and everything. It's a matter of keeping on the little things.

Mr. Mehrlich: Yeah.

Mr. Brown: At least we removed the cot from the gatehouse.

Mr. Mcleod: Yeah we removed the cot but it was my understanding the hammock was approved. We've been innovative at other site and my field supervisors who operate as managers during the night hours have been kind of tied up lately. I am going to head over to Remington sporadically over the next couple of weeks just to ensure that everyone is doing what they are supposed to be doing during those hours.

Mr. Show: Anything else from Bill? Alright, we will shut the line down, thanks Bill.

Mr. Mcleod: Thank you guys.

#### **FOURTH ORDER OF BUSINESS**

#### **Public Comment Period**

Mr. Showe: The next item is public comment period. Will note for purposes of the recording we only have members or Board and Staff present. So, we'll go ahead and close the public comment period.

#### **FIFTH ORDER OF BUSINESS**

#### **Approval of Minutes of the December 20, 2022 and January 31, 2023 Board of Supervisors Meetings**

Mr. Showe: That brings us to approval of the minutes from the December 20, 2022 and January 31, 2023 Meetings. Those minutes are included as part of your agenda, we can take any changes at this time. Pam sent some changes in that are included in the final version.

On MOTION by Mr. Brown seconded by Ms. Zaresk with all in favor the Minutes of the December 20, 2022 and January 31, 2023 Board of Supervisors Meetings were approved as presented.

#### **SIXTH ORDER OF BUSINESS**

#### **Consideration of Amendment to Swim Program License Agreement with Shark and Minnows Swim School, Inc.**

Mr. Showe: The next item is the annual renewal of the Shark and Minnows program. We briefly touched on it at the last meeting. They would like to continue the program again here this year, it seems to be pretty successful. There will be the same terms. If anyone from the community would like to sign up for lessons they do get a discount.

On MOTION by Ms. Zaresk seconded by Mr. Brown with all in favor of the Amendment to Swim Program with Sharks and Minnows Swim School.

## SEVENTH ORDER OF BUSINESS

### Staff Report

#### A. Attorney

Mr. Showe: Next up is Staff Reports and we will start with Counsel.

Mr. Clark: We talked last meeting about the Agreement for the turnpike property for the turnpike authority. We worked out the terms of that and agreed to close April 30<sup>th</sup> and that contract is here for signature by our missing Chairman.

Mr. Clark: We'll figure that out. On the Partin Road case, I received a check for \$88,600.00 from the Clerk of the Court. What happens when they take property they are required to deposit the amount of the appraisal. Usually, I have to file a motion and go get it but the Clerk just sent it to me. My recommendation is this, I want to get it over to the District Manager, I recommend that it is put in a segregated account until there is a final judgement because this number isn't a good number yet. We think we want more, if we go to trial, they are going to think we should get less so it needs to be put somewhere for safe keeping where it can earn interest, it cant earn that in my account and then we will continue on. If everyone agrees with that I will send that over to hold. Regarding that, I think we're still waiting on clarification of the expenses that we have claiming damages. Pete believes they have gone a little low on some things but I'll let him speak for himself. Third, a wonky lawyer thing because I spend my day doing wonky things.

Mr. Showe: *For the record, Mr. Jaisingh has joined the meeting.*

Mr. Clark: I sent a memo to Jason a couple of reporting that there was a case decided in the appeals court in Florida that question the practice of governments continuing meetings or continuing public hearings without the advertising. I can't remember an instance in the recent past where Remington has done that.

Mr. Showe: We don't continue a meeting unless there is a real purpose for it. I think in that case the Board was kind of delaying public hearings to make it more favorable.

Mr. Clark: The judge said that cannot be done without doing a new publication. The uniform practice for all local government, if at the hearing you announce we're going to continue this you'd have to readvertise. That's been called into question and there is legislation pending that may or may not fix that depending. Since we meet monthly it hasn't really been an issue. There are CDDs I have that meet quarterly so if they have something that can't get finished they are prone to say lets just continue this meeting for a couple weeks, for the time being im not going to recommend that practice. That's all I got unless you've got something for me.

## **B. Engineer**

Mr. Glasscock: I did finally reach out to the Engineer listed on the plans, called the offices twice and haven't heard back. I was going to ask Mr. Brown if he knew who was handling the project?

Mr. Brown: Yes.

Mr. Glasscock: Do you have their contract information? They would be just as good if not better than the engineer.

Mr. Brown: I would just call Steve Kane.

Mr. Clark: I think the concern is the area of the taking comes into the pavers and it looks like it clips an area of that rounded curb. So, it's not sufficient for them to just buy that from us. To do it right and look right it's going to have to be reconstructed.

Mr. Glasscock: I don't think they listed that as part of.

Mr. Clark: It's not clear, that is what they have to clarify, we want something that looks like it does now. We may have to pull back a little bit but we don't want to just saw cut a nice entry feature and have it look bad.

Mr. Glasscock: They would have to do much more work than what they are planning on doing. If they come as far up as the curb replacement shows they wouldn't want to mess up the paver section.

Mr. Clark: Did the engineer do the design?

Mr. Glasscock: Yeah the design, that's why I called. I looked them up on the internet.

Mr. Clark: Who was the firm?



Mr. Glasscock: Something Mirra Mirra & Thompson. I call them yesterday and left a message but knew I'd see you tonight.

Mr. Brown: You can try Renee also. You have delt with Helm before right? Tomorrow morning I will send you their contact information.

Mr. Clark: I'll send their attorneys a note and get the attorneys to bill them more time and that will make them want to settle.

Mr. Glasscock: Other than that, if you don't have any questions, that's all I have.

Mr. Brown: Have they started on the speed humps yet?

Mr. Glasscock: No, that was the other thing, I'm sorry. I got a call from Camcor Construction and they said they are lining up their subs and will call me as soon as they get their schedule in order.

### **C. District Manager's Report**

#### **1. Approval of Check Register**

Mr. Showe: We'll start with the approval of the check register. In the general fund we have check 6934- 6955 for \$83,162.04. We also have Capital Projects, checks 112 and 113 for \$23,000.00 for a grand total of \$106,162.04. Allen and I can answer any questions on those invociees that follow or we can take a motion to approve.

On MOTION by Mr. Mehrlich seconded by Mr. Jaisingh with all in favor the January 1, 2023 through January 31, 2023 Check Register in the amount of \$106,162.04 was approved.

#### **2. Balance Sheet and Income Statement**

Mr. Showe: There is no action required by the Board, but it is here for your information. We are performing better than budget actuals so we are in great shape on all of the accounts and we are 92% collected on assessments through January 24<sup>th</sup> so we are also good there.

#### **3. Presentation of OCSO Reports**

Mr. Showe: We've also included any Osceola County Sheriff's Office Reports.

#### **4. Field Manager's Report**

Mr. Showe: Alan can go through his Field Manager's Report.

Mr. Scheerer: Not a lot to report. The guard house is in good shape, the amenity is in good shape. I haven't had any complaints about any of the barcode scanners from any residents or staff so we will continue to work with security to make sure they are reporting those to us. The pool is in good shape. We got some new today as I'm sure we will within the next thirty days, spring breaks getting ready to kick in in the next couple weeks. We cleaned the AC filters in the clubhouse. The lakes are in good shape. Landscaping is in good shape. Over in Farrington, we met at the young lady's house and ripped all the sod. We're getting ready to stump grind all the tree roots. If you remember, she showed up here asking for that work done. We had to hand remove all the sod to see exactly where those were. So, last Friday REW was here to remove all the sod, it's all prepped, just waiting on the stump grinder and we will get it all resodded. We are in the process of removing and replacing sidewalks. I had a meeting on Friday with Barry Construction, all the sidewalks that are questionable are marked with an orange dot or orange line across them. They reviewed each one in every community last Friday and started replacing the ones that were approved. Some of them we felt we could delay until possibly next year. We felt that they were that big of an issue, they aren't creating a trip and fall currently. That's what some of the capital project funding was for all the grinding, there will be more now that we are in replacement. Tim brought to my attention which I already so that we are dry, so trees are sucking up all the moisture that we have up and down the boulevard. We do have a main break down here by Hawk's Nest. There is a giant hole on the golf course. They are working on fixing that now and as soon as they are done we will think about an increase without getting in any trouble from Toho.

On another note, in a couple of weeks I will be on vacation from the 10<sup>th</sup> through the 20<sup>th</sup>. I've got some standby folks. I'll have a phone but I'll be about six hours behind.

Resident 1: Speaking of travel, I see the mark about three inches above..

Mr. Scheerer: Yes, this way down by the transformer.

Resident 1: Why is that not tapped up? The reason I'm asking is because my kid fell on his scooter a few days ago. She wasn't hurt, but she fell on her stomach but we have seniors that are walking and people that are jogging at dusk can't really see.

Mr. Scheerer: I will have them here tomorrow to have it all taped off.

Resident 1: That is a lawsuit waiting to happen.

Mr. Scheerer: Yes, it will be done. Sorry about your daughter sir.

Resident 1: She's fine.

Ms. Zaresk: Two comments, cheers to REW, boy did they work to get all these leaves done. They were out here and bagging. It's amazing the difference it makes. Secondly, when you talk to the street sweeper again, he still is not doing the interior.

Mr. Scheerer: They typically don't do those solid "S" curbs, they stick to the stormwater swells. I am talking to them. They do the outer curves; they don't go backwards. I know some residents have the bump out where they do the regular curb, and they don't come back and do the rest. When you go into club villas, the road separates and they do the middle. They typically just do the outside. I'll try to talk them into going backward and just doing that curve just one time.

Ms. Zaresk: They do a good job with it but it ends up leaving that interior a mess.

Mr. Scheerer: We are working on it, yes mam.

Ms. Zaresk: Great.

Mr. This is just a comment not a request, a lot of the high schools have added beach volleyball to their curriculum. I know St. Cloud added it, I know Harmony added it. The kids wont play where the net sags. I know sometimes our net is good, sometimes it sags.

Mr. Scherrer: It's constant.

Mr. Mehrlich: They won't play there. If we have a school suing the facilities that is going to use the stuff, we should make sure it is maintained. Like today they were playing on the tennis courts. They weren't playing tennis; they were playing kickball or something which I don't know if the nets are designed for that. The kids are crawling over the nets putting their weight on the nets. If we have people using that facilities that are for profit entities then that money should maintain that to a high level.

Mr. Mehrlich: It's a constant maintenance issue, we straighten those out all the time. The tennis courts have a center strap that keep them there and a cable.

Mr. Mehrlich: It's low key, just a comments. And then I see where maybe residents have thrown all there rubbish out there. Who picks that up?

Mr. Scheerer: We do, every day. Guys are out here at 5:30 in the morning with trashcans.

Mr. Mehrlich: Why don't we close the basketball courts for a week? That's ridiculous.

Mr. Scherrer: I can take the nets and hoops off so it won't be used as a skate or bicycle park.

Mr. Mehrlich: I can't guarantee the kids will play here, but beach volleyball is now a part of the high school curriculum and they won't play on a saggy net. They have been playing at Lakeshore. St. Cloud high school has twenty teams, they have forty kids. I saw kids playing volleyball earlier today.

Mr. Scheerer: We're not here every day to do maintenance but we fix the nets when we can.

Mr. Mehrlich : When are we going to fix the fence around the softball courts?

Mr. Scheerer: Right now we are focused more on sidewalks and safety.

Mr. Mehrlich: How was it broken? Did they climb up there and break it?

Mr. Scherrer: It's possible. Kids climbing on it. That's all on our maintenance list. Right now we are trying to get the sidewalks handled. We can mark that off with some steaks and tape and continue to work.

Resident 1: Is there a priority level when the sidewalk is up that high? It has been like that for a few days.

Mr. Scheerer: When we first marked it was about a quarter inch and now the center panel is sinking. I just need to get it safe off and see what's going on under there. It's all a high priority but it wasn't that bad at first and now it's getting worse.

Mr. Showe: We do have the vendor here constantly. There is probably 10 or 12 miles worth of sidewalks they are working on. We're trying.

Mr. Soukup: We just need resident support when it happens, if they see it they point it out.

## **NINTH ORDER OF BUSINESS**

### **Supervisor's Requests**

Mr. Soukup: That brings us to Supervisor's Requests. Mr. Jaisingh?

Mr. Jaisingh: Nothing.

Mr. Soukup: Ms. Zaresk?

Ms. Zaresk: Nothing, thank you.

Mr. Soukup: Mr. Brown?

Mr. Brown: No.

Mr. Soukup: Mr. Mehrlich?

Mr. Mehrlich: No.

**TENTH ORDER OF BUSINESS**

**Next Meeting Date – March 28, 2023**

Mr. Soukup: Our next meeting is set for March 28<sup>th</sup>.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

Mr. Soukup adjourned the meeting.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION VI



## Service Agreement

(Company) agrees to perform the work described in this service agreement according to the specific terms and conditions contained herein.

### Property Location

Name:

Street:

City:

State:

Zip Code:

Phone:

Fax:

Property Contact:

Email:

Phone:

### Billing Info

Name:

Street:

City:

State:

Zip Code:

Phone:

Fax:

Ordered By:

Email:

Phone:

## Service Details and Fees

### Hourly Sweeping Service

Per Hour:

Hour Minimum:

Portal to Portal:

OT Per Hour:

### Scheduled Sweeping Service

Service Frequency:

Sweeps Per Term:

Per Sweep:

OT Per Hour:

### Per Curb Mile Sweeping Service

Per Curb Mile:

Per Cycle:

Miles Per Cycle:

Contract Term:

Start Date:

### Additional Fees

Disposal Fee:

Variable Energy Charge (VEC)\*:

Environmental, Health & Safety Charge (EHSC)\*:

Mobilization Fee:

\*For details, please visit [www.sweepingcorp.com/vec/](http://www.sweepingcorp.com/vec/) or [www.sweepingcorp.com/ehsc](http://www.sweepingcorp.com/ehsc).

The Company shall provide equipment, labor, fuel, and any other materials necessary to complete the required work. The Company will clean an area seven (7) ft. wide from the curb, barrier or paved shoulder edge. No cleaning operation shall be conducted when there are climatic conditions present or forecast that would make such an operation ineffectual or dangerous. Company's service is based on removal of a regular day-to-day build-up of material and debris. Any excessive, out of the ordinary, or unusual build-up or residue of any dirt, debris or material is not covered by the price quoted in this agreement under the hourly rate.

**Special Instructions / Comments - Additional Space on Last Page, if Needed**

## Authorized Signatures

*The undersigned individual signing this Service Agreement on behalf of the Customer acknowledges that he or she has read and understands the terms and conditions of this Agreement and that he or she has the authority to execute this Agreement on behalf of the Customer.*

### Customer

Signature:

Print Name:

Title:

Date:

### Company Representative

Signature: *Matt Ford*

Print Name:

Title:

Date:

## Terms and Conditions

**NOTICE: ANY ACCEPTANCE OF COMPANY'S OFFER IS EXPRESSLY LIMITED TO ACCEPTANCE OF THESE TERMS AND CONDITIONS AND COMPANY EXPRESSLY OBJECTS TO ANY ADDITIONAL OR CHANGED TERMS PROPOSED BY CUSTOMER. NO OTHER TERMS AND CONDITIONS OF ANY FORM SHALL MODIFY THESE, EVEN IF SIGNED BY COMPANY. ANY ORDER TO PERFORM WORK OR COMPANY'S PERFORMANCE OF THE WORK SHALL EXPLICITLY CONSTITUTE CUSTOMER'S AGREEMENT TO THESE TERMS AND CONDITIONS.**

- 1) Definitions: "Customer" means the entity to which the Company is providing Services under the Agreement. "Agreement" means either (i) the contract agreement signed by both parties for the Services; or (ii) the purchase order signed by Customer and accepted by Company in writing, together with these Terms and Conditions. "Company" means the Sweeping Corporation of America entity providing Services under the Agreement.
- 2) Services Rendered: Customer grants exclusive rights to Company to furnish all labor, equipment, and services necessary for the performance of the service ("Service") in conformance with the standards of service set forth in this Agreement and Customer agrees to make payments as provided in the Agreement.
- 3) Coverage and Term of Agreement: This Agreement shall control and govern all Services provided by Company as of its effective date. The effective date and initial term of this Agreement shall start on the date on which Service under this Agreement commences and shall continue for a term of twelve (12) months. Thereafter, it shall automatically renew for successive twelve (12) month terms unless either party gives written notice of termination to the other at least sixty (60) days before the end of the then current term.
- 4) Standards of Service: Services shall be performed in accordance with best management practices of the Company. Obstructions or debris, including but not limited to accumulations of leaves, silt, compacted dirt, and similar debris will be removed as part of the customary and ordinary service under this Agreement. If the Company, at its sole discretion, determines that such removal constitutes extra work from that contemplated under this Agreement, the Company shall, for additional compensation consistent with the fee schedule provided with this Agreement ("compensation schedule"), perform extra services as may be required to provide the requisite service. The cost to perform extra services shall be as set forth in the compensation schedule. Services shall be performed to prevent litter, leaves, sand, dirt and debris from being swept into any street side drainage inlets contiguous to or within the designated work area. Customer represents and warrants that all materials to be collected by Company are nonhazardous waste and recyclables. Nothing in this Agreement shall convey on the Company the status of "generator". Any waste swept and collected from the designated work area by Company shall remain the waste of the Customer and it is agreed that Company under no circumstances shall be deemed to have generated the waste or to own the waste. The Company shall dispose of all waste within the Customer's dumpster and Customer hereby authorizes the use of its dumpster for that purpose, unless otherwise stated on the front of this Agreement. Any waste that cannot be disposed of in the Customer's dumpster shall be disposed of in accordance with the compensation schedule.
- 5) Warranties: Except as otherwise provided herein, Company makes no express or implied warranties, including but not limited to, implied warranties of merchantability or fitness for a service. All are expressly disclaimed.
- 6) Time and Performance: Upon acceptance by Customer, Company shall commence performance within the time frame specified by Company or, in the absence of a specified time frame, shall commence work within a reasonable time and pursue such with reasonable diligence until completed. If a scheduled sweeping is not possible due to inclement weather or other unforeseen occurrences, Company shall endeavor to perform the services when the weather or circumstances permit.
- 7) Clean Up: Company agrees to remove from the Customer's premises any Company equipment.
- 8) Payment: Customer shall pay Company for Services rendered monthly in accordance with the compensation schedule and invoice received. Unless otherwise agreed by the parties in writing, Customer shall pay Company for services within ten (10) days from the invoice date. Company may charge late fees and interest, not to exceed the maximum rate allowed by applicable law, on all amounts past due. In the event a payment is not made when due, Company, at its sole option, may terminate the Agreement on notice to the Customer and recover all past due amounts.
- 9) Suspension: If any amount due from Customer is not paid within sixty (60) days of the date of the Company's invoice, Company may, with or without notice, suspend service without terminating the contract, until the Customer has paid all amounts owed to Company.
- 10) Rate Adjustments: Customer agrees that it shall pay Company for any increase in costs due to an escalation in energy costs. These surcharges shall be referred to as "energy" on the compensation schedule. Customer also agrees that it shall pay Company for increased rates due to increases in Company's costs because of changes in local, state or federal law, rules, ordinances or regulations applicable to Company's operations or services or because of increases in taxes, fees, costs or other governmental



charges. These charges shall be referred to as "environmental" on the compensation schedule. The energy/environmental recovery fee(s) shall be shown on the customer invoice.

- 11) Damage to Pavement. Company shall not be responsible for any damages to the Customer's pavement or accompanying subsurface, curbing or other driving surfaces resulting from the Company's Services.
- 12) Independent Contractor. Nothing contained in this Agreement shall be construed to constitute Customer as a partner, employee, or agent of Company, nor shall either party have any authority to bind the other in any respect. It is intended that Company shall, in all instances, be and remain an independent contractor responsible for its own actions and for its own agents, employees and representatives.
- 13) Indemnity. Customer shall defend, hold harmless and indemnify the Company, its officers, directors, members, affiliates, employees, or contractors from and against any and all damage to persons, property or both (including death) or other liabilities (including, but not limited to, investigation and reasonable legal expenses) resulting from the Customer's (or its employees, invitees or subcontractors) negligence or misconduct, violation of law or breach of this Agreement.
- 14) Termination. This Agreement may only be terminated by the Customer by providing written notice of Company's breach of the Agreement and, only after providing a right to cure the breach and, Company fails to cure the breach within 30 days of written notice. Except as otherwise provided in this Agreement, the termination shall have no effect upon the rights of the parties prior or existing transactions and any liabilities. Upon termination, Company shall wind down its work in progress in a safe manner, protective of Customer and Company owned or operated property, and Customer and Company shall work in good faith to close out any service in an expeditious manner.
- 15) Assignability. This agreement is binding and shall inure to the benefit of all successors and assigns. This Agreement, and any duties hereunder and any retention of Company subject to this Agreement may be assigned in whole or in part, without the mutual written consent of the parties to this Agreement.
- 16) Notice. Any notice to be given under this Agreement by either party to the other shall be in writing and personally delivered or mailed to the other party at its address as set forth above or to such successor addresses as the parties may designate by notice pursuant to this provision.

- 17) Entire Agreement. This Agreement shall constitute the entire agreement between the parties and shall govern the relationship of the parties notwithstanding any previous written agreement and/or any previous or subsequent oral understandings or agreements.
- 18) No Waiver. No waiver of any provision or condition of this Agreement shall be implied or imputed by reason of a party's failure to complain or to seek remedies because of any previous breach or violation.
- 19) Severability. If any clause or provision of this Agreement is found by a court of competent jurisdiction to be invalid or unenforceable, the balance of this Agreement shall be enforced as the written agreement of the parties.
- 20) Credit History. Customer represents and warrants that it has the financial means to meet its obligations under this Agreement, and Customer hereby agrees that Company may, at any time, investigate the credit history of Customer.
- 21) Disputes, Remedies: Except for claims by the Company for collection of fees, the parties' knowingly and voluntarily agree that the any controversy arising between them shall be resolved by binding arbitration under the rules of the American Arbitration Association, and judgement on the award may be entered by any court having jurisdiction. Under no circumstances shall either party be liable to the other for loss of profits or revenues, or for any indirect, special, incidental, consequential or punitive damages, whether in contract, tort and any theory of liability.
- 22) Attorneys' fees, Jury Waiver and Jurisdiction and Venue. The parties agree that if Company files a lawsuit to collect any money due and payable under this Agreement, in any suit brought, Company shall be entitled to recover its reasonable costs and attorneys' fees. Each party, to the extent permitted by law, knowingly, voluntarily, and intentionally waives its right to a trial by jury in any action or other legal proceeding arising out of or relating to this Agreement. Customer and Company agree to personal jurisdiction and venue in Cuyahoga County, Ohio and neither Company nor Customer shall object or oppose personal jurisdiction or venue if the lawsuit is filed in Cuyahoga County, Ohio.
- 23) Excused Performance. Neither party to this Agreement shall be liable for its failure to perform or delay in performance due to contingencies beyond its reasonable control, including but not limited to, unsafe conditions, weather, strikes, riots, compliance with laws or governmental orders, fires, or acts of God

Special Instructions / Comments Continued...

## SECTION VII

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS**

September 30, 2022

DRAFT

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT**  
**FINANCIAL STATEMENTS**  
**September 30, 2022**

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INDEPENDENT AUDITORS' REPORT

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

**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Remington Community Development District, Osceola County, Florida ("District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

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

because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated February 23, 2023, on our consideration of the Remington Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the College's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated February 23, 2023 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
February 23, 2023

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

Our discussion and analysis of Remington Community Development District, Osceola County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$6,319,310.
- The change in the District's total net position in comparison with the prior fiscal year was (\$380,444), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$1,017,984. A portion of fund balance is assigned to operating reserves and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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



# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

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

### **Fund Financial Statements**

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

#### **Governmental Funds**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one individual governmental fund. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### **Notes to the Financial Statements**

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

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

### GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

#### Statement of Net Position

	2022	2021
Current assets	\$ 1,054,904	\$ 842,816
Capital assets	5,301,326	5,903,157
Total assets	6,356,230	6,745,973
Current liabilities	36,920	46,219
Total liabilities	36,920	46,219
Net position		
Net investment in capital assets	5,301,326	5,903,157
Restricted for capital projects	653,311	-
Unrestricted	364,673	796,597
Total net position	\$ 6,319,310	\$ 6,699,754

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

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

#### Change in Net Position

	2022	2021
Program revenues	\$ 1,487,102	\$ 1,151,382
General revenues	7,137	5,486
Total revenues	1,494,239	1,156,868
Expenses		
General government	164,897	174,223
Physical environment	1,709,786	1,932,841
Total expenses	1,874,683	2,107,064
Change in net position	(380,444)	(950,196)
Net position - beginning of year	6,699,754	7,649,950
Net position - end of year	\$ 6,319,310	\$ 6,699,754

# **REMINGTON COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2022

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$1,874,683, which primarily consisted of costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments.

### **GENERAL BUDGETING HIGHLIGHTS**

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were significantly lower than the original budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

### **CAPITAL ASSETS**

At September 30, 2022, the District had \$5,301,326 invested in land and improvements, infrastructure, building and other improvements, and equipment. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION**

For the fiscal year 2023, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

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

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT****STATEMENT OF NET POSITION**

September 30, 2022

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 697,830
Investments	295,320
Assessments receivable	11,841
Prepaid items	49,913
Capital assets:	
Non-depreciable	755,075
Depreciable	4,546,251
TOTAL ASSETS	<u>\$ 6,356,230</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	<u>\$ 36,920</u>
TOTAL LIABILITIES	<u>36,920</u>
<b>NET POSITION</b>	
Net investment in capital assets	5,301,326
Restricted for:	
Capital projects	653,311
Unrestricted	364,673
TOTAL NET POSITION	<u>\$ 6,319,310</u>

The accompanying notes are an integral part of this financial statement

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF ACTIVITIES

Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions	Revenues and Changes in Net Position
Governmental activities				Governmental Activities
General government	\$ 164,897	\$ 164,897	\$ -	\$ -
Physical environment	1,709,786	1,322,205	-	(387,581)
Total governmental activities	<u>\$ 1,874,683</u>	<u>\$ 1,487,102</u>	<u>\$ -</u>	<u>(387,581)</u>
General revenues:				
Investment earnings				2,537
Miscellaneous income				4,600
Total general revenues				<u>7,137</u>
Change in net position				(380,444)
Net position - October 1, 2021				<u>6,699,754</u>
Net position - September 30, 2022				<u>\$ 6,319,310</u>

The accompanying notes are an integral part of this financial statement

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT****BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2022

	MAJOR FUNDS		TOTAL
	GENERAL	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 242,494	\$ 455,336	\$ 697,830
Investments	97,345	197,975	295,320
Assessments receivable	11,841	-	11,841
Prepaid items	49,913	-	49,913
TOTAL ASSETS	<u>\$ 401,593</u>	<u>\$ 653,311</u>	<u>\$ 1,054,904</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 36,920	\$ -	\$ 36,920
TOTAL LIABILITIES	<u>36,920</u>	<u>-</u>	<u>36,920</u>
<b>FUND BALANCES</b>			
Nonspendable:			
Prepaid items	49,913	-	49,913
Restricted for:			
Capital projects	-	653,311	653,311
Unassigned	314,760	-	314,760
TOTAL FUND BALANCES	<u>364,673</u>	<u>653,311</u>	<u>1,017,984</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 401,593</u>	<u>\$ 653,311</u>	<u>\$ 1,054,904</u>

The accompanying notes are an integral part of this financial statement

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT**  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2022

Total Governmental Fund Balances in the Balance Sheet	\$ 1,017,984
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Amount reported for governmental activities in the Statement of Net  
Assets are different because:

Capital asset used in governmental activities are not financial  
resources and therefore are not reported in the governmental funds:

Governmental capital assets	18,194,504
Less accumulated depreciation	(12,893,178)
Net Position of Governmental Activities	<u><u>\$ 6,319,310</u></u>

The accompanying notes are an integral part of this financial statement

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2022**

	MAJOR FUNDS		TOTAL
	GENERAL	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<b>REVENUES</b>			
Special assessments	\$ 1,487,102		\$ 1,487,102
Miscellaneous revenue	4,600	-	4,600
Investment earnings	831	1,706	2,537
<b>TOTAL REVENUES</b>	<u>1,492,533</u>	<u>1,706</u>	<u>1,494,239</u>
<b>EXPENDITURES</b>			
General government	164,897	-	164,897
Physical environment	903,236	204,720	1,107,956
<b>TOTAL EXPENDITURES</b>	<u>1,068,133</u>	<u>204,720</u>	<u>1,272,853</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>424,400</u>	<u>(203,014)</u>	<u>221,386</u>
<b>OTHER SOURCES (USES)</b>			
Transfers in (out)	(350,000)	350,000	-
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(350,000)</u>	<u>350,000</u>	<u>-</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>74,400</u>	<u>146,986</u>	<u>221,386</u>
<b>FUND BALANCE</b>			
Beginning of year	290,273	506,325	796,598
End of year	<u>\$ 364,673</u>	<u>\$ 653,311</u>	<u>\$ 1,017,984</u>

The accompanying notes are an integral part of this financial statement



**REMINGTON COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended September 30, 2022**

Net Change in Fund Balances - Total Governmental Funds	\$ 221,386
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Amount reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital outlays as expenditures. However,  
in the Statement of Activities, the costs of those assets are depreciated  
over their estimated useful lives:

Current year provision for depreciation	<u>(601,830)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (380,444)</u></u>

The accompanying notes are an integral part of this financial statement

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Remington Community Development District ("District") was established on February 2, 1994 by the Board of County Commissioners of Osceola County, Florida Ordinance 2014-156 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for:

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

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statement 14, and Statement 39, an amendment of GASB Statement 14. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Government-Wide and Fund Financial Statements**

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

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Government-Wide and Fund Financial Statements (continued)**

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

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Expenditures are recorded when a liability is incurred, as under accrual accounting.

#### **Assessments**

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

The District reports the following major governmental funds:

##### General Fund

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

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

##### Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

#### **Assets, Liabilities and Net Position or Equity**

##### Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

##### Deposits and Investments

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

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

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

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Assets, Liabilities and Net Position or Equity (continued)

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

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

#### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

#### Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Assets, Liabilities and Net Position or Equity (continued)

##### Capital Assets (continued)

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

<u>Assets</u>	<u>Years</u>
Infrastructure	30
Buildings and other improvements	20
Equipment	10

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

##### Unearned Revenue

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

##### Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Assets, Liabilities and Net Position or Equity (continued)

##### Fund Equity/Net Position

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

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

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

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

##### Fund Equity/Net Position (continued)

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

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Other Disclosures**

##### Use of Estimates

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

### NOTE C - BUDGETARY INFORMATION

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

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

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

### NOTE D – DEPOSITS AND INVESTMENTS

#### **Deposits**

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



# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

#### Investments

The District's investments were held as follows at September 30, 2022:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	\$ 295,320	S&P AAAm	maturity: 21 days
Total Investments	<u>\$ 295,320</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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

Concentration risk - The District places no limit on the amount the District may invest in anyone issuer.

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

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

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

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

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

#### **Investments (continued)**

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

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

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

As of September 30, 2021, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2022

### NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Balance 10/01/2021	Increases	Decreases	Balance 09/30/22
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land and improvements	\$ 755,075	\$ -	\$ -	\$ 755,075
Total capital assets, not being depreciated	755,075	-	-	755,075
Capital assets, being depreciated				
Infrastructure	16,249,259	-	-	16,249,259
Buildings and other improvements	1,176,561	-	-	1,176,561
Equipment	13,609	-	-	13,609
Total capital assets, being depreciated	17,439,429	-	-	17,439,429
Less accumulated depreciation for:				
Infrastructure	11,452,889	541,641	-	11,994,530
Buildings and other improvements	833,015	58,828	-	891,843
Equipment	5,444	1,361	-	6,805
Total accumulated depreciation	12,291,348	601,830	-	12,893,178
Total capital assets, being depreciated - net	5,148,081	(601,830)	-	4,546,251
Governmental activities capital assets - net	\$ 5,903,156	\$ (601,830)	\$ -	\$ 5,301,326

Depreciation expense was charged to physical environment.

### NOTE F - MANAGEMENT COMPANY

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

### NOTE G - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

# REMINGTON COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES AND EXPENDITURES

### BUDGET AND ACTUAL – GENERAL FUND

Year Ended September 30, 2022

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Special assessments	\$ 1,468,418	\$ 1,487,102	\$ 18,684
Miscellaneous revenue	5,000	4,600	(400)
Investment earnings	1,000	831	(169)
TOTAL REVENUES	<u>1,474,418</u>	<u>1,492,533</u>	<u>18,115</u>
<b>EXPENDITURES</b>			
Current			
General government	192,645	164,897	27,748
Physical environment	935,460	903,236	32,224
TOTAL EXPENDITURES	<u>1,128,105</u>	<u>1,068,133</u>	<u>59,972</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	346,313	424,400	78,087
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out - capital projects	<u>(346,313)</u>	<u>(350,000)</u>	<u>(3,687)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(346,313)	(350,000)	(3,687)
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES</b>	<u>\$ -</u>	74,400	<u>\$ (45,544)</u>
<b>FUND BALANCES</b>			
Beginning of year		<u>290,273</u>	
End of year		<u>\$ 364,673</u>	

\* Original and final budget.

**REMINGTON COMMUNITY DEVELOPMENT DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were significantly lower than the original budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Remington Community Development District, as of September 30, 2022 and for the year ended, which collectively comprise the Remington Community Development District's basic financial statements and have issued our report thereon dated February 23, 2023.

Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
February 23, 2023

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

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

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Remington Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
February 23, 2023



Management Letter

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

**Report on the Financial Statements**

We have audited the financial statements of Remington Community Development District as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated February 23, 2023.

**Auditor's Responsibility**

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

**Other Reports and Schedule**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated February 23, 2023, should be considered in conjunction with this management letter.

**Prior Audit Findings**

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

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Refer to Note A in the notes to the financial statements.

## Financial Condition

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

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

## Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Remington Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 5.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 19.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$9,800.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$1,261,041.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Remington Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District is \$876 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,487,102.
- c. The total amount of outstanding bonds issued by the district as \$0.

## **Annual Financial Report**

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for Remington Community Development District for the fiscal year ended September 30, 2022, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2022. In connection with our audit, we determined that these two reports were in agreement.

## **Other Matters**

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

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

## **Purpose of this Letter**

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

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
February 23, 2023

## SECTION VIII

## **REMINGTON PROPERTY USE AGREEMENT**

This **REMINGTON PROPERTY USE AGREEMENT** ("Agreement") is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2023, by and between **REMINGTON COMMUNITY DEVELOPMENT DISTRICT**, a special purpose unit of local government, with its principal offices at 219 E. Livingston Street, , Orlando, FL 32801 ("CDD"), and **REMINGTON MASTER HOMEOWNERS ASSOCIATION, INC.**, a Florida Not For Profit Corporation, whose address is 2995 Remington Blvd., Kissimmee, FL 34743 ("ASSOCIATION").

### **WITNESSETH:**

**WHEREAS**, CDD is the owner of that certain land located at 2651 Remington Boulevard, Kissimmee, Florida 34744 in Osceola County, Florida (the "Recreation Center");

**WHEREAS**, ASSOCIATION desires to use the Recreation Center to host a Food Truck activity ("Food Truck Night") for the benefit of the residents of Remington on the date or dates and times set forth on Exhibit "A";

**WHEREAS**, CDD and ASSOCIATION deem it to be in the public interest to provide for usage rights with respect to the Recreation Center parking lot areas for the Food Truck Night; and

**WHEREAS**, CDD and ASSOCIATION desire to enter into this Agreement to provide for usage rights and maintenance responsibilities for the Food Truck Night.

**NOW THEREFORE**, in consideration of the mutual promises herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, CDD and ASSOCIATION hereby covenant and agree to and with each other as follows:

#### **A. RECITALS.**

The recitals set forth above are true and correct and are incorporated herein by this reference.

#### **B. USE OF RECREATION CENTER AREAS.**

1. The CDD hereby grants to ASSOCIATION, subject to the terms and conditions of this Agreement, a non-exclusive license for use of the Recreation Center parking lot, in locations designated by the CDD, for the Food Truck Night, on the date or dates and times set forth in Exhibit "A."

The schedule for use of the Recreation Center Parking areas for the Food Truck Night set forth in Exhibit "A" may be modified at any time during the Term only upon the mutual written agreement of the CDD and ASSOCIATION.

2. During such times ASSOCIATION has the right to use the Recreation Center parking areas under this Agreement, ASSOCIATION shall provide full supervision of its activities at the Recreation Center, in such a manner as to ensure the safety of ASSOCIATION's students and the safety and protection of the Recreation Center from misuse or damage. ASSOCIATION indemnifies and holds CDD harmless from any loss or damage that may arise from ASSOCIATION's use of the Recreation Areas under this Agreement, including, without limitation, any damage to property or personal injury that may arise from such use. ASSOCIATION agrees to hire an off-duty Osceola County Deputy to provide security and traffic control during the time of any Food Truck Night event under this Agreement.

### **C. TERM**

1. The initial term of this Agreement ("Initial Term") shall be one (1) year, unless earlier terminated as provided below.

2. After the Initial Term, this Agreement shall be subject to renewal for successive one (1) year renewal terms ("Renewal Term") (the Initial Term and any Renewal Term(s), collectively, the "Term") by action taken at a CDD Board meeting.

### **D. OPERATING REQUIREMENTS.**

1. During the Food Truck Night event, ASSOCIATION shall, at its sole cost and expense, keep the Recreation Center and parking areas in a neat and clean condition during and immediately after use by ASSOCIATION. Cleaning the Recreation Center includes bagging and placing in a designated area all trash and garbage generated by ASSOCIATION's use. CDD will provide direction as to location of the event and associated parking so as to not unduly interfere with other operations at the Recreation Center.

2. Compliance with all Legal Rules

With respect to the Recreation Center, ASSOCIATION shall, at its sole expense, comply with all present and future valid and applicable laws, ordinances, and regulations of the Federal Government, the State of Florida, CDD, and agencies of any of the foregoing (including, but not limited to, those agencies involved with zoning, health and sanitary conditions, safety, and fire prevention). ASSOCIATION shall not allow the Recreation Center to be used for any illegal, unsafe, or immoral purpose. ASSOCIATION shall use the Recreation Center on a non-discriminatory basis. CDD's rules, regulations and policies are available at [www.remingtoncdd.com](http://www.remingtoncdd.com) or upon request from the CDD.

### **E. INDEMNIFICATION AND LIABILITY INSURANCE REQUIRED.**

1. Notwithstanding any other provision in this Agreement to the contrary, each party to this Agreement agrees to be fully responsible for its negligent acts or omissions or tortious acts which result in claims, suits, liability, demands, damages, costs and expenses of whatsoever kind or nature (including without limitation reasonable attorneys' and paralegals' fees incurred,

whether or not suit be brought) against the other party, and accordingly, ASSOCIATION shall, defend, indemnify and hold harmless the CDD, its agents, employees and elected officials) at all times from and against said claims arising out of ASSOCIATION's negligent acts, errors and omissions in connection with this Agreement, or the negligent acts, errors and omissions of anyone acting under its direction, control, or on its behalf.

2. ASSOCIATION shall maintain, throughout the Term, commercial general liability insurance including, with limits of liability not less than One Million and No/100 Dollars (\$1,000,000.00) combined single limit, per occurrence, with a deductible no greater than Two Thousand Five Hundred and No/100 Dollars (\$2,500.00), and with no deductible unless the insurer is required to pay claims from first dollar without a requirement that ASSOCIATION pay its deductible prior to that time; and (b) automobile liability insurance (any auto including owned autos, non-owned autos and hired autos) in the amount of not less than One Hundred Thousand and No/100 Dollars (\$100,000.00) per occurrence and Three Hundred Thousand and No/100 Dollars (\$300,000.00) aggregate for bodily injury and Fifty Thousand and No/100 Dollars (\$50,000.00) for property damage, with a maximum of Two Thousand Five Hundred and No/100 Dollars (\$2,500.00) self-insured retention or deductible amount. The insurance required hereunder shall also provide that it is primary insurance as respects any other valid and collectible insurance ASSOCIATION or any of the other additional insureds may possess, including any self-insured retention or deductible amount any of them may have, and that any other insurance carried by any of them shall be considered excess insurance only. Said insurance policy shall also name the CDD as an additional insured.

## **F. TERMINATION.**

Upon a material breach of any provision of this Agreement, the non-breaching party may notify the breaching party of such breach in writing. If the breaching party has not cured such breach within thirty (30) days after receipt of such written notice, the non-breaching party may elect to terminate this Agreement, in which event the Agreement shall terminate thirty (30) days after such written notice is received by the breaching party. Notwithstanding the foregoing, the CDD may terminate this Agreement at any time upon sixty (60) days' notice for any reason or no reason at all. If a criminal act or serious personal injury (one requiring hospitalization) occurs during the Use Hours, CDD may terminate or suspend this Agreement without prior notice.

## **G. MISCELLANEOUS PROVISIONS.**

1. No Other Parties. This Agreement is solely for the benefit of the parties executing the Agreement and no rights are intended, nor shall any rights accrue, to any third party, unless otherwise expressly provided in this Agreement.

2. No Assignment. ASSOCIATION shall not assign this Agreement without the prior written approval of CDD.

3. Laws of Florida. This Agreement shall be construed, interpreted and controlled according to the laws of the State of Florida.

4. Settlements in Osceola County. All claims, controversies or disputes relating to this Agreement shall be settled as required by the Agreement or by law or in equity in Osceola County, Florida.

5. Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to any specific matters not contained herein and supersedes all previous discussions, understandings and agreements with respect to those matters. No amendment to the Agreement shall be made except in writing signed by both parties hereto.

6. Severability. If any sentence, phrase, paragraph provision or portion of this Agreement is held invalid or unconstitutional by a court of competent jurisdiction, such portion shall be considered an independent provision and the finding shall have no effect on the validity of the balance of this Agreement.

7. Attorneys' Fees. In the event of any dispute hereunder or of any action to interpret or enforce this Agreement, any provision hereof or any matter arising herefrom, the prevailing party shall be entitled to recover its reasonable costs, fees and expenses, including, but not limited to, witness fees, expert fees, consultant fees, attorney (in-house and outside counsel), paralegal and legal assistant fees, costs and expenses and other professional fees, costs and expenses whether suit be brought or not, and whether in settlement, in any declaratory action, at trial, on appeal, or in any administrative, arbitration, mediation or bankruptcy proceeding.

8. Counterparts. This Agreement may be executed in counterparts, each of which shall constitute an original, but all taken together shall constitute one and the same Agreement.

9. No Recording. Neither this Agreement nor any notice of this Agreement shall be recorded in the Official Records of Osceola County, and any attempt to record this Agreement or such notice shall result in the immediate termination of this Agreement.

10. Public Records. The CDD is subject to the requirements of Ch. 119, Fla. Stat. pertaining to Public Records ("Public Records Law"). As such, all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received by the CDD in connection with the transaction of its official business are public records. In connection with this Agreement, ASSOCIATION shall comply with the Public Records Law, including without limitation the following:

a. Keep and maintain public records as required by the Public Records Law as it relates to this Agreement.

b. Upon the request of the CDD's custodian of public records, provide the CDD with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by law.



c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Term and following termination of the Agreement if ASSOCIATION does not transfer the records to the CDD.

d. Upon termination of the Agreement, transfer, at no cost, to the CDD District all public records in ASSOCIATION's possession or keep and maintain public records as required by the Public Records Law. If ASSOCIATION transfers all public records to the CDD upon completion of the Agreement, ASSOCIATION shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If ASSOCIATION keeps and maintains public records upon completion of the Agreement, ASSOCIATION shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the CDD, upon request from the CDD's custodian of public records, in a format that is compatible with the CDD's information technology systems.

e. IF ASSOCIATION HAS QUESTIONS REGARDING THE APPLICATION OF THE PUBLIC RECORDS LAW TO ASSOCIATION'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE DISTRICT'S CUSTODIAN OF PUBLIC RECORDS AT THE ADDRESS LISTED FOR THE DISTRICT IN THIS AGREEMENT.

## **I. NOTICES.**

All notices required under this Agreement shall be in writing and shall be given by hand delivery, electronic transmission or United States mail, first class postage prepaid addressed as follows (or to any such other address or officer as either party may designate in writing):

ASSOCIATION: Remington Master Homeowners Association, Inc.  
2995 Remington Blvd.  
Kissimmee, FL 34743  
Attn:  
Email:

CDD: Remington Community Development District  
219 E. Livingston Street  
Orlando, FL 32801  
Email: jshowe@gmscfl.com

with copy to: Clark & Albaugh, LLP  
1800 Town Plaza Court  
Winter Springs, Florida 32708  
Attn: Scott D. Clark, Esq.  
Email: sclark@winterparklawyers.com

**IN WITNESS WHEREOF**, the parties have executed this Recreational Property Use Agreement as of the date first above written.

CDD:

**Remington Community  
Development District**

By: \_\_\_\_\_

Its: \_\_\_\_\_

ASSOCIATION:

**Remington Master Homeowners  
Association, Inc., a Florida Not For Profit  
Corporation**

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Its: \_\_\_\_\_

**EXHIBIT A**

**FOOD TRUCK SCHEDULE**

## SECTION IX

**From:** Daniel Espinosa [despinosa@castlegroup.com](mailto:despinosa@castlegroup.com) 

**Subject:** RE: Remington CDD - HOA Food Truck Agreement

**Date:** March 15, 2023 at 1:11 PM

**To:** Jason Showe [jshowe@gmscfl.com](mailto:jshowe@gmscfl.com)

**Cc:** sclark [sclark@winterparklawyers.com](mailto:sclark@winterparklawyers.com), Alan Scheerer [ascheerer@gmscfl.com](mailto:ascheerer@gmscfl.com), Brittany Brookes [bbrookes@gmscfl.com](mailto:bbrookes@gmscfl.com)

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DE

On a different topic, we have the garage sale scheduled for April 22, 2023. Can you please request the Board permission to place the Garage sale signs 2 weeks before the Garage sale, starting on April 8<sup>th</sup> and to be removed on April 23 in the morning. While we discussed the food truck night, we still want to bring a food truck for that day while the garage sale is happening, just like before, without having all those requirements such as bringing an off-duty officer. Please make this request to the Board as well.

Sincerely,

**Daniel Espinosa**

Property Manager | Castle Group

2995 Remington Blvd, Kissimmee, FL 34744

[despinosa@castlegroup.com](mailto:despinosa@castlegroup.com) | [www.castlegroup.com](http://www.castlegroup.com)

P: 754-444-7226



WE'RE HIRING



# SECTION X

## SECTION B

# SECTION 1



# Remington

## Community Development District

### Summary of Invoices

February 1, 2023 to February 28, 2023

Fund	Date	Check No.'s	Amount
General Fund	2/2/23	6956 - 6960	\$ 2,584.70
	2/9/23	6961 - 6968	\$ 65,905.33
	2/10/23	6969	\$ 312.00
	2/14/23	6970	\$ 500,000.00
	2/16/23	6971	\$ 9,005.87
	2/20/23	6972	\$ 67,498.00
			<hr/> \$ 645,305.90
Pavement Management	2/14/23	36	\$ 300,000.00
			<hr/> \$ 300,000.00
Capital Projects	2/16/23	114	\$ 63,925.00
			<hr/> \$ 63,925.00
			<hr/> \$ 1,009,230.90

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT	#
2/02/23	00290	1/27/23	5212	202301	320-53800-47800					*	185.00		
BASKETBALL NETS/EXTRA NET													
BERRY CONSTRUCTION INC.												185.00	006956
2/02/23	00005	1/24/23	8-016-74	202301	310-51300-42000					*	32.93		
DELIVERY - 01/17/23													
FEDEX												32.93	006957
2/02/23	00291	2/01/23	8579	202302	320-53800-46400					*	650.00		
POOL MAINTENANCE - FEB 23													
ROBERTS POOL SERVICE AND REPAIR INC												650.00	006958
2/02/23	00125	1/27/23	395656	202301	320-53800-46500					*	49.95		
POOL THROW LINE ROPE													
SPIES POOL LLC												49.95	006959
2/02/23	00128	1/27/23	USA02888	202301	320-53800-53000					*	1,200.00		
MECHANICAL SWEEPING-JAN23													
		1/27/23	USA02888	202301	320-53800-53000					*	395.04		
VARIABLE ENERGY CHARGE													
		1/27/23	USA02888	202301	320-53800-53000					*	71.78		
ENVR HEALTH & SAFETY CHRGR													
USA SERVICES OF FLORIDA, INC												1,666.82	006960
2/09/23	00038	1/31/23	S86949	202301	320-53800-34800					*	172.50		
QUARTERLY INSPECTION													
ACCESS CONTROL TECHNOLOGIES												172.50	006961
2/09/23	00082	2/01/23	18249	202301	310-51300-31500					*	1,920.00		
GENERAL COUNSEL - JAN 23													
		2/01/23	18250	202301	310-51300-31500					*	1,218.00		
PARTIN SETTLEMENT ROAD TK													
		2/01/23	18251	202301	310-51300-31500					*	810.00		
TURNPIKE TAKING													
CLARK & ALBAUGH, LLP												3,948.00	006962
2/09/23	00321	1/31/23	1803825	202301	320-53800-34500					*	31,403.29		
SECURITY SVCS 01/01-01/31													
		1/31/23	1803826	202301	320-53800-34500					*	150.00		
TRACK TIK 01/01-01/31/23													
DSI SECURITY SERVICES												31,553.29	006963
2/09/23	00213	1/18/23	54167	202301	320-53800-34500					*	633.24		
SECURITY SVCS 01/18-01/27													
OSCEOLA COUNTY SHERIFF'S OFFICE												633.24	006964
REMI -REMINGTON - MBYINGTON													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/09/23	00328	2/01/23 INV14997	202302 320-53800-46200	LANDSCAPE MAINT - FEB 23	*	24,930.00	
				REW LAWN & IRRIGATION			24,930.00 006965
2/09/23	00071	2/06/23 42986603	202302 320-53800-46800	PEST CONTROL - FEB 23	*	66.78	
				TERMINIX COMMERCIAL			66.78 006966
2/09/23	00128	1/31/23 USA02916	202301 320-53800-53000	MECHANICAL SWEEPING 01/27	*	1,200.00	
		1/31/23 USA02916	202301 320-53800-53000	VARIABLE ENERGY CHARGE	*	395.04	
		1/31/23 USA02916	202301 320-53800-53000	ENVR HEALTH & SAFETY CHRG	*	71.78	
				USA SERVICES OF FLORIDA, INC			1,666.82 006967
2/09/23	00282	2/02/23 23-1121	202212 320-53800-46700	CLEAN CLUBHOUSE - DEC 22	*	1,100.00	
		2/02/23 23-1121	202212 320-53800-35000	CLEAN GUARDHOUSE - DEC 22	*	250.00	
		2/02/23 23-1122	202301 320-53800-46700	CLEAN CLUBHOUSE - JAN 23	*	1,100.00	
		2/02/23 23-1122	202301 320-53800-35000	CLEAN GUARDHOUSE - JAN 23	*	200.00	
		2/02/23 23-1122	202301 320-53800-46700	CLEANING SUPPLIES	*	284.70	
				WESTWOOD INTERIOR CLEANING INC.			2,934.70 006968
2/10/23	00213	8/09/21 52826	202302 320-53800-34500	SECURITY SVCS 08/09-08/12	*	312.00	
				OSCEOLA COUNTY SHERIFF'S OFFICE			312.00 006969
2/14/23	00205	2/14/23 02142023	202302 300-15100-10200	SBA TRANSFER	*	500,000.00	
				REMINGTON CDD C/O SBA			500,000.00 006970
2/16/23	00168	2/01/23 488	202302 310-51300-34000	MANAGEMENT FEES - FEB 23	*	6,180.75	
		2/01/23 488	202302 310-51300-35200	WEBSITE ADMIN - FEB 23	*	83.33	
		2/01/23 488	202302 310-51300-34100	INFO TECHNOLOGY - FEB 23	*	125.00	
		2/01/23 488	202302 310-51300-51000	OFFICE SUPPLIES	*	2.04	
		2/01/23 488	202302 310-51300-42000	POSTAGE	*	94.28	

REMI -REMINGTON - MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		2/01/23 488	202302 310-51300-42500		*	26.70	
		COPIES					
		2/01/23 489	202302 320-53800-12000		*	2,475.83	
		FIELD MANAGEMENT - FEB 23					
		2/01/23 489	202302 320-53800-49100		*	17.94	
		RUBBER STAMP-NAME PLATE					
GOVERNMENTAL MANAGEMENT SERVICES							9,005.87 006971
2/20/23 00205	2/20/23	02202023	202302 300-58100-10000		*	67,498.00	
		FY23 PAVEMENT FUND TXFER					
REMINGTON CDD C/O SBA							67,498.00 006972
TOTAL FOR BANK A						645,305.90	
TOTAL FOR REGISTER						645,305.90	

REMI -REMINGTON - MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/14/23	00009	2/14/23 02142023	202302 600-15100-10100	SBA TRANSFER	*	300,000.00	
REMINGTON CDD C/O SBA							300,000.00 000036
TOTAL FOR BANK B						300,000.00	
TOTAL FOR REGISTER						300,000.00	

REMI -REMINGTON - MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/16/23	00253	2/02/23 5214	202302 600-53800-53100	KB BLVD CONCRETE GRINDS	*	5,525.00	
		2/02/23 5215	202302 600-53800-53100	CROWNRIIDGE CONCRETE GRIND	*	6,450.00	
		2/02/23 5216	202302 600-53800-53100	WATERSEEDGE CONCRETE GRIND	*	8,550.00	
		2/02/23 5217	202302 600-53800-53100	STRATHMORE CONCRETE GRIND	*	3,125.00	
		2/02/23 5218	202302 600-53800-53100	HAWKS NEST CONCRETE GRIND	*	3,400.00	
		2/02/23 5219	202302 600-53800-53100	BROOKSTONE CONCRETE GRIND	*	3,775.00	
		2/02/23 5220	202302 600-53800-53100	SOUTHAMPTON CONCRETEGRIND	*	7,850.00	
		2/02/23 5221	202302 600-53800-53100	HARWOOD DR CONCRETE GRIND	*	7,450.00	
		2/02/23 5222	202302 600-53800-53100	WESTMORELAND CONCRETEGRND	*	9,100.00	
		2/02/23 5223	202302 600-53800-53100	ARDEN/OWENSHIRE CNCRTGRND	*	8,700.00	
BERRY CONSTRUCTION INC.						63,925.00	000114
TOTAL FOR BANK C						63,925.00	
TOTAL FOR REGISTER						63,925.00	

REMI -REMINGTON - MBYINGTON

## SECTION 2

***Remington***  
***Community Development District***

***Unaudited Financial Reporting***  
***February 28, 2023***





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8	<u>Assessment Receipt Schedule</u>

**Remington**  
**Community Development District**  
**Combined Balance Sheet**  
**February 28, 2023**

	<i>General Fund</i>	<i>Capital Reserve Funds</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
Cash:			
Operating Account	\$ 426,846	\$ -	\$ 426,846
Pavement Management	\$ -	\$ 98,428	\$ 98,428
Capital Projects Fund	\$ -	\$ 142,833	\$ 142,833
Investments:			
State Board Administration	\$ 599,804	\$ 569,349	\$ 1,169,153
<b>Total Assets</b>	<b>\$ 1,026,650</b>	<b>\$ 810,610</b>	<b>\$ 1,837,260</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 44,822	\$ 44,200	\$ 89,022
<b>Total Liabilities</b>	<b>\$ 44,822</b>	<b>\$ 44,200</b>	<b>\$ 89,022</b>
<b>Fund Balances:</b>			
Assigned For:			
Capital Projects	\$ -	\$ 98,633	\$ 98,633
Pavement Management	\$ -	\$ 667,777	\$ 667,777
Unassigned	\$ 981,828	\$ -	\$ 981,828
<b>Total Fund Balances</b>	<b>\$ 981,828</b>	<b>\$ 766,410</b>	<b>\$ 1,748,239</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 1,026,650</b>	<b>\$ 810,610</b>	<b>\$ 1,837,260</b>

**Remington**  
Community Development District  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
For The Period Ending February 28, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/23	Thru 02/28/23	Variance
<b>Revenues:</b>				
Maintenance Assessment	\$ 1,468,418	\$ 1,371,057	\$ 1,371,057	\$ -
Miscellaneous Income	\$ 5,000	\$ 2,083	\$ 2,090	\$ 7
Interest Income	\$ 1,000	\$ 417	\$ 2,459	\$ 2,042
<b>Total Revenues</b>	<b>\$ 1,474,418</b>	<b>\$ 1,373,557</b>	<b>\$ 1,375,606</b>	<b>\$ 2,049</b>

**Expenditures:**

**General & Administrative:**

Supervisors Fees	\$ 12,000	\$ 5,000	\$ 4,000	\$ 1,000
FICA	\$ 918	\$ 383	\$ 306	\$ 77
Engineer	\$ 18,500	\$ 7,708	\$ 900	\$ 6,808
Attorney	\$ 27,500	\$ 11,458	\$ 16,434	\$ (4,976)
Annual Audit	\$ 3,600	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Property Appraiser Fee	\$ 1,000	\$ -	\$ -	\$ -
Management Fees	\$ 74,169	\$ 30,904	\$ 30,904	\$ 0
Information Technology	\$ 1,500	\$ 625	\$ 625	\$ 0
Website Maintenance	\$ 1,000	\$ 417	\$ 417	\$ 0
Telephone	\$ 80	\$ 33	\$ -	\$ 33
Postage	\$ 900	\$ 375	\$ 263	\$ 112
Insurance	\$ 46,781	\$ 46,781	\$ 42,523	\$ 4,258
Printing and Binding	\$ 1,500	\$ 625	\$ 52	\$ 573
Newsletter	\$ 3,300	\$ 1,375	\$ 1,333	\$ 42
Legal Advertising	\$ 2,300	\$ 958	\$ 435	\$ 523
Office Supplies	\$ 250	\$ 104	\$ 8	\$ 96
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Administrative Contingency	\$ 1,500	\$ 625	\$ 293	\$ 332
<b>Total General &amp; Administrative</b>	<b>\$ 201,973</b>	<b>\$ 112,547</b>	<b>\$ 103,668</b>	<b>\$ 8,879</b>

**Operation and Maintenance**

**Environmental**

Lake Maintenance	\$ 18,200	\$ 7,583	\$ 6,325	\$ 1,258
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**Utilities**

Kissimmee Utility Authority	\$ 10,560	\$ 4,400	\$ 3,658	\$ 742
Toho Water Authority	\$ 56,000	\$ 23,333	\$ 13,046	\$ 10,287
Orlando Utilities Commission	\$ 19,200	\$ 8,000	\$ 8,719	\$ (719)
Centurylink	\$ 8,030	\$ 3,346	\$ 2,553	\$ 793
Bright House Network	\$ 5,775	\$ 2,406	\$ 2,060	\$ 347

**Roadways**

Street Sweeping	\$ 30,240	\$ 12,600	\$ 6,584	\$ 6,016
Drainage	\$ 7,000	\$ 2,917	\$ 2,875	\$ 42
Signage	\$ 5,000	\$ 2,083	\$ 3,825	\$ (1,742)

**Remington**  
Community Development District  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/23	Thru 02/28/23	Variance
<b>Common Area</b>				
Landscaping	\$ 314,118	\$ 130,883	\$ 124,650	\$ 6,233
Feature Lighting	\$ 6,000	\$ 2,500	\$ 535	\$ 1,965
Irrigation	\$ 10,500	\$ 4,375	\$ 2,533	\$ 1,842
Trash Receptacles & Benches	\$ 1,000	\$ 417	\$ -	\$ 417
Plant Replacement and Bed Enhancements	\$ 9,040	\$ 3,767	\$ -	\$ 3,767
Miscellaneous Common Area Services	\$ 10,700	\$ 4,458	\$ 3,760	\$ 699
Soccer/Ball Field Maintenance	\$ 2,000	\$ 833	\$ 1,105	\$ (272)
<b>Recreation Center</b>				
Pool Maintenance	\$ 18,500	\$ 7,708	\$ 5,074	\$ 2,635
Pool Cleaning	\$ 8,400	\$ 3,500	\$ 3,800	\$ (300)
Pool Permits	\$ 550	\$ -	\$ -	\$ -
Recreation Center Cleaning	\$ 16,695	\$ 6,956	\$ 4,850	\$ 2,106
Recreation Center Repairs & Maintenance	\$ 8,000	\$ 3,333	\$ 1,655	\$ 1,678
Pest Control	\$ 832	\$ 347	\$ 334	\$ 13
<b>Security</b>				
Recreation Center Access	\$ 5,000	\$ 2,083	\$ 5,005	\$ (2,922)
Security Guard	\$ 374,835	\$ 156,181	\$ 162,892	\$ (6,710)
Gate Repairs	\$ 15,050	\$ 6,271	\$ 6,140	\$ 131
Guard House Cleaning	\$ 3,300	\$ 1,375	\$ 850	\$ 525
Guard House Repairs and Maintenance	\$ 3,500	\$ 1,458	\$ -	\$ 1,458
Gate Maintenance Agreement	\$ 900	\$ 900	\$ 2,060	\$ (1,160)
<b>Other</b>				
Contingency	\$ 10,000	\$ 4,167	\$ 3,704	\$ 463
Field Management Services	\$ 29,710	\$ 12,379	\$ 12,379	\$ (0)
<b>Total O&amp;M Expenditures</b>	<b>\$ 1,008,634</b>	<b>\$ 420,560</b>	<b>\$ 390,971</b>	<b>\$ 29,589</b>
<b>Total Expenditures</b>	<b>\$ 1,210,608</b>	<b>\$ 533,107</b>	<b>\$ 494,639</b>	<b>\$ 38,468</b>
<b><u>Other Financing Uses</u></b>				
Transfer Out - Pavement Management	\$ 67,498	\$ 67,498	\$ 67,498	\$ (0)
Transfer Out - Capital Projects	\$ 196,313	\$ 196,313	\$ 196,313	\$ (1)
<b>Total Other Financing Uses</b>	<b>\$ 263,810</b>	<b>\$ 263,810</b>	<b>\$ 263,811</b>	<b>\$ (1)</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 1,474,418</b>	<b>\$ 796,917</b>	<b>\$ 758,450</b>	<b>\$ 38,468</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 617,156</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 364,672</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 981,828</b>	

**Remington**  
**Community Development District**  
**Pavement Management Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/23	Thru 02/28/23	Variance
<b>Revenues:</b>				
Interest Income	\$ 500	\$ 500	\$ 3,892	\$ 3,392
<b>Total Revenues</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 3,892</b>	<b>\$ 3,392</b>
<b>Expenditures:</b>				
Contingency	\$ 600	\$ 250	\$ 190	\$ 60
<b>Total Expenditures</b>	<b>\$ 600</b>	<b>\$ 250</b>	<b>\$ 190</b>	<b>\$ 60</b>
<b>Excess Revenues/Expenditures</b>	<b>\$ (100)</b>		<b>\$ 3,702</b>	
<b>Other Financing Sources:</b>				
Transfer In	\$ 67,498	\$ 67,498	\$ 67,498	\$ (0)
<b>Total Other Financing Sources</b>	<b>\$ 67,498</b>	<b>\$ 67,498</b>	<b>\$ 67,498</b>	<b>\$ (0)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 67,398</b>		<b>\$ 71,200</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 595,487</b>		<b>\$ 596,577</b>	
<b>Fund Balance - Ending</b>	<b>\$ 662,885</b>		<b>\$ 667,777</b>	

**Remington**  
**Community Development District**  
**Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/23	Thru 02/28/23	Variance
<b>Revenues:</b>				
Interest Income	\$ 50	\$ 21	\$ 3	\$ (18)
<b>Total Revenues</b>	<b>\$ 50</b>	<b>\$ 21</b>	<b>\$ 3</b>	<b>\$ (18)</b>
<b>Expenditures:</b>				
Capital Outlay - Fitness Equipments	\$ 10,000	\$ -	\$ -	\$ -
Capital Outlay - Pressure Washing	\$ 10,000	\$ 10,000	\$ 19,400	\$ (9,400)
Capital Outlay - Landscape Improvements	\$ 15,000	\$ -	\$ -	\$ -
Capital Outlay - Sidewalk/Roadway Improvements	\$ 95,000	\$ 95,000	\$ 108,125	\$ (13,125)
Capital Outlay - Rec Center Improvements	\$ 11,000	\$ -	\$ -	\$ -
Capital Outlay - Street Tree Trimming	\$ 25,000	\$ 25,000	\$ 26,700	\$ (1,700)
Contingency	\$ 600	\$ 250	\$ 190	\$ 60
<b>Total Expenditures</b>	<b>\$ 166,600</b>	<b>\$ 130,250</b>	<b>\$ 154,415</b>	<b>\$ (24,165)</b>
<b>Excess Revenues/Expenditures</b>	<b>\$ (166,550)</b>		<b>\$ (154,413)</b>	
<b>Other Financing Sources:</b>				
Transfer In	\$ 196,313	\$ 196,313	\$ 196,313	\$ 1
<b>Total Other Financing Sources</b>	<b>\$ 196,313</b>	<b>\$ 196,313</b>	<b>\$ 196,313</b>	<b>\$ 1</b>
<b>Net Change in Fund Balance</b>	<b>\$ 29,763</b>		<b>\$ 41,900</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 37,375</b>		<b>\$ 56,733</b>	
<b>Fund Balance - Ending</b>	<b>\$ 67,138</b>		<b>\$ 98,633</b>	

**Remington**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Maintenance Assessment	\$ -	\$ 139,357	\$ 1,188,776	\$ 23,965	\$ 18,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,371,057
Miscellaneous Income	\$ 450	\$ 450	\$ 400	\$ 270	\$ 520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,090
Interest Income	\$ 260	\$ 316	\$ 358	\$ 380	\$ 1,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,459
<b>Total Revenues</b>	<b>\$ 710</b>	<b>\$ 140,123</b>	<b>\$ 1,189,534</b>	<b>\$ 24,615</b>	<b>\$ 20,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,375,606</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisors Fees	\$ 1,000	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
FICA	\$ 77	\$ -	\$ 153	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306
Engineer	\$ 300	\$ 225	\$ 75	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Attorney	\$ 3,366	\$ 1,941	\$ 4,209	\$ 3,948	\$ 2,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,434
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 6,181	\$ 6,181	\$ 6,181	\$ 6,181	\$ 6,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,904
Information Technology	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625
Website Maintenance	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 21	\$ 34	\$ 55	\$ 59	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263
Insurance	\$ 42,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,523
Printing and Binding	\$ 4	\$ 6	\$ 8	\$ 8	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52
Newsletter	\$ 119	\$ 428	\$ 119	\$ 428	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,333
Legal Advertising	\$ 212	\$ 223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435
Office Supplies	\$ 1	\$ 2	\$ 1	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Administrative Contingency	\$ 85	\$ 100	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293
<b>Total General &amp; Administrative</b>	<b>\$ 59,272</b>	<b>\$ 9,348</b>	<b>\$ 13,117</b>	<b>\$ 11,134</b>	<b>\$ 10,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,668</b>
<b>Operation and Maintenance</b>													
<b>Environmental</b>													
Lake Maintenance	\$ 1,265	\$ 1,265	\$ 1,265	\$ 1,265	\$ 1,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,325
<b>Utilities</b>													
Kissimmee Utility Authority	\$ 681	\$ 795	\$ 735	\$ 713	\$ 734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,658
Toho Water Authority	\$ 3,151	\$ 2,646	\$ 1,845	\$ 3,532	\$ 1,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,046
Orlando Utilities Commission	\$ 1,622	\$ 1,595	\$ 1,757	\$ 1,826	\$ 1,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,719
Centurylink	\$ 268	\$ 876	\$ 568	\$ 572	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,553
Bright House Network	\$ 408	\$ 408	\$ 408	\$ 418	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,060
<b>Roadways</b>													
Street Sweeping	\$ -	\$ -	\$ 1,660	\$ 3,334	\$ 1,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,584
Drainage	\$ -	\$ 2,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,875
Signage	\$ 1,910	\$ 1,065	\$ -	\$ -	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,825

**Remington**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Common Area</b>													
Landscaping	\$ 24,930	\$ 24,930	\$ 24,930	\$ 24,930	\$ 24,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	124,650
Feature Lighting	\$ -	\$ -	\$ 535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	535
Irrigation	\$ 802	\$ 773	\$ 214	\$ 274	\$ 470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,533
Trash Receptacles & Benches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Plant Replacement and Bed Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous Common Area Services	\$ 365	\$ 960	\$ 2,105	\$ -	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,760
Soccer/Ball Field Maintenance	\$ -	\$ 85	\$ 835	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,105
<b>Recreation Center</b>													
Pool Maintenance	\$ 442	\$ 2,367	\$ 90	\$ 777	\$ 1,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,074
Pool Cleaning	\$ 800	\$ 1,050	\$ 650	\$ 650	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,800
Pool Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recreation Center Cleaning	\$ 1,265	\$ 1,100	\$ 1,100	\$ 1,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,850
Recreation Center Repairs & Maintenance	\$ 365	\$ -	\$ 1,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,655
Pest Control	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	334
<b>Security</b>													
Recreation Center Access	\$ -	\$ -	\$ 1,901	\$ -	\$ 3,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,005
Security Guard	\$ 33,612	\$ 31,359	\$ 34,750	\$ 32,820	\$ 30,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	162,892
Gate Repairs	\$ 1,901	\$ 1,783	\$ 920	\$ 853	\$ 684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,140
Guard House Cleaning	\$ 200	\$ 200	\$ 250	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	850
Guard House Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Gate Maintenance Agreement	\$ 2,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,060
<b>Other</b>													
Contingency	\$ 3,686	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,704
Field Management Services	\$ 2,476	\$ 2,476	\$ 2,476	\$ 2,476	\$ 2,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,379
<b>Total O&amp;M Expenditures</b>	<b>\$ 82,276</b>	<b>\$ 78,674</b>	<b>\$ 80,349</b>	<b>\$ 76,275</b>	<b>\$ 73,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 390,971</b>
<b>Total Expenditures</b>	<b>\$ 141,548</b>	<b>\$ 88,023</b>	<b>\$ 93,466</b>	<b>\$ 87,409</b>	<b>\$ 84,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 494,639</b>
<b><i>Other Financing Uses</i></b>													
Transfer Out - Pavement Management	\$ -	\$ -	\$ -	\$ -	\$ 67,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	67,498
Transfer Out - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 196,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	196,313
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 263,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 263,811</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 141,548</b>	<b>\$ 88,023</b>	<b>\$ 93,466</b>	<b>\$ 87,409</b>	<b>\$ 348,004</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,450</b>
<b>Net Change in Fund Balance</b>	<b>\$ (140,838)</b>	<b>\$ 52,100</b>	<b>\$ 1,096,068</b>	<b>\$ (62,794)</b>	<b>\$ (327,380)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 617,156</b>



**Remington**  
**Community Development District**  
**Special Assessment Receipts**  
**Fiscal Year 2023**

Gross Assessments    \$ 1,562,139.79    \$ 1,562,139.79  
Net Assessments       \$ 1,468,411.40    \$ 1,468,411.40

**ON ROLL ASSESSMENTS**

							100.00%	100.00%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&amp;M Portion</i>	<i>Total</i>
11/18/22	ACH	\$14,165.88	(\$283.30)	(\$637.83)	\$0.00	\$13,244.75	\$13,244.75	\$13,244.75
11/22/22	ACH	\$134,047.89	(\$2,681.03)	(\$5,254.63)	\$0.00	\$126,112.23	\$126,112.23	\$126,112.23
12/09/22	ACH	\$1,110,932.84	(\$22,218.70)	(\$43,548.70)	\$0.00	\$1,045,165.44	\$1,045,165.44	\$1,045,165.44
12/22/22	ACH	\$152,446.62	(\$3,048.91)	(\$5,786.89)	\$0.00	\$143,610.82	\$143,610.82	\$143,610.82
01/10/23	ACH	\$5,945.63	(\$118.93)	(\$174.77)	\$0.00	\$5,651.93	\$5,651.93	\$5,651.93
01/10/23	ACH	\$18,398.73	(\$367.96)	(\$540.86)	\$0.00	\$17,489.91	\$17,489.91	\$17,489.91
01/24/23	ACH	\$0.00	\$0.00	\$0.00	\$823.25	\$823.25	\$823.25	\$823.25
02/09/23	ACH	\$1,355.73	(\$27.11)	(\$39.85)	\$0.00	\$1,288.77	\$1,288.77	\$1,288.77
02/09/23	ACH	\$18,398.73	(\$368.00)	(\$360.54)	\$0.00	\$17,670.19	\$17,670.19	\$17,670.19
<b>TOTAL</b>		<b>\$ 1,455,692.05</b>	<b>\$ (29,113.94)</b>	<b>\$ (56,344.07)</b>	<b>\$ 823.25</b>	<b>\$ 1,371,057.29</b>	<b>\$ 1,371,057.29</b>	<b>\$ 1,371,057.29</b>

<b>93%</b>	Gross Percent Collected
<b>\$106,447.74</b>	Balance Remaining to Collect

## SECTION 3



# Osceola County Sheriff's Office

## Detail Activity Sheet

Job Site: Remington

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #

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

Name: G. White ID #: 1151 Date: 3/13/23