

*Remington Community
Development District*

Agenda

May 23, 2023

AGENDA

Remington

Community Development District

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May 16, 2023

Board of Supervisors
Remington Community
Development District

Dear Board Members,

The Board of Supervisors of the Remington Community Development District will meet **Tuesday, May 23, 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:

- I. Roll Call
- II. Modifications to Agenda
- III. Security Report from DSI Security Services
- IV. Public Comment Period
- V. Approval of Minutes of the April 25, 2023, Board of Supervisors Meeting
- VI. Presentation of Fiscal Year 2022 Financial Audit
- VIII. 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. Presentation of Registered Voters- 3,205
 5. Field Manager's Report
- IX. Supervisor's Requests
- X. Next Meeting Date- June 27, 2023
- XI. 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, **April 25, 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 | DSI Security Services |
| Matt Psarsky | Resident |
| Red Miller | Resident |

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Modifications to Agenda

Mr. Showe: We received a letter from Gleneagles. We also received another email as we were heading to the meeting on speed limit signs in Gleneagles as well as speed humps. We added that to the agenda as a discussion item.

THIRD ORDER OF BUSINESS

Security Report from DSI Security Services

Mr. Soukup: Next is the Security Report. Bill?

Mr. McLeod: At the Partin Settlement Road gate, the previous month, we had 4,949 residents and 724 visitors. The E. Lakeshore Boulevard gate had 2,945 residents and 526 visitors. We issued 135 citations, had no tows and one attempted tow.

Mr. Soukup: Are there any questions on the Security Report?

Mr. Mehrlich: I have a comment for security regarding the gate. I talked to Bill. I don't know how you guys feel about the gate, but they are not closing it. They are opening the gate and leaving it open. I walked up to the gate and saw the guy. I feel embarrassed because I told him, *"You're single handedly ruining security at our place because you're leaving the gate open and you're encouraging people to go through the resident side instead of the gate side."* The guy showed me that the button won't go down. The gate will only go down when you push the button. Then he had some foul things to say about the CDD. I felt bad and I was embarrassed. I didn't walk upon the gate like I told you, Bill. I stood back an entire lane and he said, *"Listen, I apologize, it won't go down. There's nothing to be done. Make sure that you take it up with the CDD because it shouldn't be like that."* Were you called and told about it? I went back and looked at the gates a few days ago and I didn't see it in any of the reports. I thought there might be phone calls back and forth. So, I was actually embarrassed and I called Bill and told him exactly what happened because I was embarrassed that I walked up on the guy and said that. I complimented to Bill about the guy because he was doing his job. Well, a couple of days later, when I left, I saw the gate was wide open. This time there was a girl there.

Mr. McLeod: She's the one that's not usually there.

Mr. Mehrlich: I told my wife, *"Turn around and go back through,"* but we had to go someplace. So, we went there and came back and we saw her letting people through. I asked her, *"Is the gate still broken?"* She said, *"No, it's overflow just going through."* I said, *"But there's no overflow."* What they are doing is they are encouraging everybody to go through the non-resident gate and ruining the system. It's only going to get worse and worse, to the point of why do we have somebody there doing that? I asked my neighbor what should be done. I walked up and asked the CAM Manager what he thought should be done because it's not what I want, but it's what the 1,700 people in the community want. What we are doing right now is we are paying a bunch of money for someone to sit there and not only just wave people through, but not doing

what we are asking them to do. They are leaving the gate open and letting cars go through. I'm sure that Red is going to tell us in the comment section that he heard from the CAM when he was up there. It's just aggravating, Jason, when they are not putting the gate back down like they should. I know that it's hard to hire people and I know that we want to get through this meeting and go home. I know all of these things, but it's not right that they don't do anything that they are supposed to do with the gate. What are we supposed to do? Are we supposed to write a check and just fragrantly not do what they are supposed to? That's what I feel like because this girl just told me that it's the overflow and I'm like, "*There is no overflow.*" I asked my neighbors and they have no clue even what I'm talking about because there are people that go through at 5:00 p.m. or 6:00 p.m. and they are home and don't go back out. Bill had mentioned it too that maybe we need to have speed humps and just let everybody go through and get a better picture of the tag and have an additional rover go through. I don't know, but does that take away from the value of our homes here? Does that take away from the appeal of the homes here in the community? I don't know, but I think there's something wrong with just somebody not doing their job at all.

Mr. Scheerer: We can look at removing the switch from inside of the guardhouse and make it only operable with a remote. Because there are grooves on the gate. They open it and when a car goes through, it should automatically close.

Mr. Mehrlich: I walked up to this guy the other day and he was poking the button. I don't 100% believe in that, but I believed him.

Mr. Scheerer: Well, it's a switch.

Mr. Mehrlich: He was pushing it. It used to be that only a few cars go through. The other night my wife came through and said, "*They were just driving through both sides.*" You are going to start encouraging more people to go through that side. We can't stop them anyhow. So, we're just making it even worse because now they know. I have compassion for them being cursed out and for Bill saying that it's difficult to hire people. The CAM Manager told me that the residents don't care. They feel like they are taking the money for security and they should do what they are supposed to do. I understand that it's a lot easier said than done. That is \$15 or \$16 an hour.

Mr. Showe: Bill will tell you; I talk to Bill probably six or seven times a week on any issues that are brought to me. So, when you see deviations from what they are normally supposed to do, let us know immediately.

Mr. Soukup: As soon as possible.

Mr. Showe: We can get with Bill and the Site Supervisor and have those things corrected. We are not always watching the cameras 24 hours. Alan is randomly checking on all of those cameras as he has an opportunity, but it's not a perfect system. But we need to know when you see deviations so we can correct those with Bill and the company.

Mr. Mehrlich: Yeah, but we've seen this deviation for a while. I'm the type of person that says something, but when I walked up and said something to them, the guy thought that I was out of place for saying something. Then I come through again and it seems like its protocol to leave the gate wide open.

Mr. Showe: Its definitely not.

Mr. Jaisingh: What happened to our Site Supervisor? Is he allowing the gates to be open?

Mr. McLeod: Absolutely not, but he works from 10:00 a.m. to 6:00 p.m.

Mr. Showe: He's doing roving patrol.

Mr. McLeod: He does what I instruct them. What is said at this meeting, gets filtered down to him. He comes out on his own expense. I don't even pay him. He will come out here and watch somebody to make sure they are operating the gates. He doesn't sit here that long because he's on his own time, but he's ensuring that the gate operator is operating the gate and he makes corrections as such. I'm going through officers. You have seen a couple of unfamiliar faces come in here and I'm trying to switch them out.

Mr. Mehrlich: Yeah. It's almost like, if you have a restaurant and you have people in there and the people in the restaurant are teaching new people to come in. They are going to continually be talking during the training.

Mr. McLeod: No, we don't do that. The Site Supervisor teaches. We don't filter the other security officers.

Mr. Mehrlich: I even heard that they were sleeping again and I thought that we were beyond sleeping.

Mr. McLeod: Where?

Mr. Mehrlich: It was Saturday morning, 12:55 a.m. when I came home. Both gates were up. They guy had their feet up and were fully asleep. The lights were off and everything.

Mr. McLeod: Okay. I'm going to have to speak to them.

Mr. Mehrlich: Does this bother you that they do that?

Ms. Zaresk: Yes, absolutely, because I'm hearing that the only time that is happening is if its broken.

Mr. McLeod: I believe that this is right.

Ms. Zaresk: My personal knowledge of it is not great. I used it and it worked fine. The people were up there and gates were up and down and they checked everyone.

Mr. Mehrlich: It happened a lot.

Ms. Zaresk: That's right. I agree with you.

Mr. Mehrlich: The gate was repeatedly open. What they are doing is leaving the gate open and encouraging everybody to ride through it.

Mr. Brown: I've seen that before but haven't seen that recently. What I've seen recently is that side would be closed and the other side would be open. It is supposed to open and close; however, the guy was standing right there and people were stopping as they were pulling up and he didn't close the gate each time. I was kind of like, "*Ah, maybe that's just how he is.*" He's still stopping people and talking to them. As long as he's doing that, he's doing his job.

Mr. Soukup: The best thing that we can do, Tim, is nip this in the bud as soon as it happens and we get the information to Bill and Jason, so it does not happen a second day. If he's sleeping, email Jason. So, we get it right away from all the eyes that we can and nip it in the bud.

Mr. Mehrlich: I'm stuck on the road for over three-and-a-half hours. How many times does this need to happen?

Mr. Jaisingh: I go to the movies every Tuesday and when I come back, the guy is sleeping or he's talking to someone with the gate up and everyone is just going through. I just go out on Tuesdays, so I don't know how many other days that is happening. The one guy had his feet up and I just stopped to take a picture and started honking my horn, telling him to wake up. It was 12:00 a.m. We are paying him \$15 an hour. How long has he been asleep for? It's crazy.

Mr. Soukup: Right. All I'm asking is if you see stuff, report it right away because we need to nip it in the bud. He needs to fire them, if that's what they are doing. We are more than happy to, right, Bill?

Mr. McLeod: Absolutely.

Mr. Jaisingh: This has been an issue for a few meetings. Maybe we can get our Site Supervisor to come out and do some spot checks.

Mr. McLeod: Absolutely.

Mr. Jaisingh: If he's working the day shift, maybe he can do that.

Mr. McLeod: I have Field Supervisors that are an extension of administrative staff. In Tampa, I have two Field Supervisors and I will have them specifically come here.

Mr. Showe: They handle those overnight hours.

Mr. McLeod: Exactly. That is when they operate. My Field Supervisors operate during the nighttime hours. They are on-call.

Mr. Jaisingh: Maybe we can have this done for a period in between the meetings and do a few spot checks during the week.

Mr. McLeod: Absolutely

Mr. Jaisingh: And see what happens.

Mr. McLeod: I can definitely do that.

Mr. Jaisingh: See if you can talk to the guys.

Mr. McLeod: If I can be frank with the Board. If you all don't mind my opinion, I'm not in the business of putting myself out of business, but your gate is open 13 hours of the day. What are you trying to accomplish in the other 11 hours. Because all we're doing, is we are recording license tags with the cameras and whether or not they are a resident or a visitor. That's all we are doing. If we stop somebody at the gate and say, "*Hello sir. Welcome to Remington,*" I worked the gate myself and if they tell me to open the gate, there's not much I can do. I open the gate and say, "*Have a nice day.*" Because I can't stop somebody from coming in. So, what is the Board's intent? Help me to understand what it is that you are trying to accomplish by having an officer?

Mr. Jaisingh: If I may.

Mr. McLeod: Yes.

Mr. Jaisingh: You would put an asterisk next to the license plate of ones that are coming in that are aggressive. Statistically, most of the bad guys are out there between Midnight and 4:00 a.m.

Mr. McLeod: Which bad guys?

Mr. Jaisingh: All of the bad guys that come in.

Mr. McLeod: Burglaries happen most of the time during the day.

Mr. Jaisingh: We've had car break-ins.

Mr. McLeod: Absolutely. Car burglaries happen.

Mr. Jaisingh: This is why we need a rover. I'm not saying generally in the United States, I'm saying statistically for our area, most of these crimes have been happening here. We have had tons of people in our community who are complaining on *Nextdoor*. I've seen tons of Ring videos within those hours where people are roaming around here. This is why we need the rover. This is why we are emphasizing that the rover lights be on. This is why we want the gates down, for people who are coming into this community at night and fleeing this community at night. I was involved in one situation where a VW fled this community. The guy was arrested outside of the community. I had one guy in our circle who was doing the same thing. So, within that period of time, that is where we need security to show that presence, even if they are not hands-on. It is to show that presence. Do you understand? We are paying to have that presence.

Mr. McLeod: I'm not trying to be argumentative.

Mr. Jaisingh: It's not a private gate. We are not saying that. What we are saying is that is the protocol in our community. It's been that way. We are not going to have security come in and change that protocol with this argument. What we want is the gate to continue to come down in the evenings and the levers to go up and down when it's supposed to. In other words, the problem doesn't exist with what is going on with the gate at nights and because its night versus day. It exists with the employees that are sitting in the booth that your company is paying. So, what I suggest is that there be more supervision on the employees because you are giving these guys money that you're taking from us and they are not doing this job. We can't discipline your employees, in other words, so it falls on you.

Mr. Soukup: You will know if your rover doesn't do his job because you have a GPS report. Those guys don't have any idea whether they are doing the job or not unless he gets supervised and spot checked. I think that's what you're trying to say.

Mr. Jaisingh: Yeah.

Mr. Scheerer: It sounds like it is just one gate.

Mr. Soukup: That's what I'm saying.

Mr. Scheerer: Fix this gate and the problem is fixed.

Mr. Mehrlich: That's because that is where all of the traffic is coming from.

Mr. Soukup: True.

Mr. Scheerer: Regardless, you still need to have somebody in there doing the job.

Mr. Jaisingh: We don't want somebody sitting with their feet up.

Mr. Scheerer: If the gate malfunctions, we need to know as soon as it happens. I received an email today from the rover about a problem with the gate. We responded right away to have somebody come out, but residents that are here, show up maybe once a month to a meeting. You guys have all of our contact information.

Mr. Showe: I'm in contact with Bill constantly.

Mr. Jaisingh: I send emails sometimes to you guys about what I experienced and then I get back these cockamamie answers. Like one Tuesday, Buddy is sitting there and he's on his phone doing whatever and the gates are up. I sent an email and said, "Don't answer me." Because I know that it's going to be a cockamamie answer. But Bill answers me with, "*He was in the washroom and now he's contacting the rover.*" Are you &^%\$ serious right now? Do you know what I'm saying? I don't want to hear a cockamamie answer. I understand that you are trying to make it work, but that's ridiculous. It's like when I was trying to say that the light needs to be on and the answer was, "*He doesn't want to keep residents awake.*" It's not even that bright and residents have their blinds closed.

Mr. Scheerer: I think that's been resolved.

Mr. Soukup: Yeah, that's not an issue anymore.

Mr. Mehrlich: I'm saying that it's ridiculous. Do you know what I'm saying? He needs to solve the problem, not try to do quality control. A problem is a problem.

Mr. McLeod: It's not an easy task when you have employees that are not following the procedure that they were trained to do. What I find is if you have these spot checks when you don't know when they are coming out and you can actually show a presence, we can eliminate most of these guys from sleeping on the clock.

Mr. Mehrlich: It's not their job.

Mr. Jaisingh: Yeah.

Mr. McLeod: Just to back up to what he said, when we're getting the most activity for crimes, is 11:00 p.m. to 4:00 a.m. That is based off of the Sheriff actual crime report.

FOURTH ORDER OF BUSINESS

Public Comment Period

Mr. Soukup: Alright. At this point, I'm going to open it up to the public comment period. Please state your name, address and keep your comments brief.

Resident (Matt Psarsky, Westmoreland Circle): We received an email recently that came to us detailing juveniles smoking on the ADA pool deck.

Mr. Scheerer: Yeah, we did.

Resident (Matt Psarsky, Westmoreland Circle): At 9:00 p.m. Pool, basketball, baseball, volleyball and tennis are not being cleared by security on time when everything closes. Kids are out there at 9:00 p.m. to 10:00 p.m. and not being cleared out. There are residents that called the Sheriff's Office for fishing behind houses. That's pretty much it on the security side. We have been asked by residents about what is going on with security and if we can help them.

Mr. Soukup: Sure.

Resident (Matt Psarsky, Westmoreland Circle): We keep telling them to come to the CDD. We told them that's all we can do. Report it. A couple of them wanted to call breach of contract.

Mr. Mehrlich: You asked last week if the people cleaning the basketball courts were from outside or inside. When I asked my daughter, she said, "*Nobody is going to play double rim on the courts.*" I guess we have double rims. I have no clue, but the people that were playing basketball, were from outside of the community.

Ms. Zaresk: You all said that. I was heartened to hear that. It's an urban myth out there.

Mr. Jaisingh: It seems like it's the same faces every afternoon.

Resident (Matt Psarsky, Westmoreland Circle): There are three or four of them from outside of the community.

Mr. Jaisingh: Right.

Ms. Zaresk: I'm also getting urban myths, but to the point where we are saying that so much of the crime happens here. What I'm kind of seeing in the reports, is a lot of the kids are from the neighborhood. Keeping the gate down isn't going to take not all of it by any means, but I'm just saying that some of the crime reports that I've seen, are very much attributed.

Resident (Matt Psarsky, Westmoreland Circle): With six crime investigations, the gates will definitely help.

Ms. Zaresk: Oh I know. I'm not questioning that. I really am not, because I agree with you. To go back to the question you asked me, because I don't have that as my primary in and out, the caveat is there is a lot less activity, but that's never a problem over there.

Resident (Matt Psarsky, Westmoreland Circle): It's not.

Ms. Zaresk: So, if it's not a problem at the E. Lakeshore Boulevard gate, why is there a problem here? I know there's one person, but do you not put the people back and forth between different gates?

Mr. McLeod: This officer is well known.

Ms. Zaresk: Okay. That's what I thought.

Mr. McLeod: It's just the volume, I think.

Ms. Zaresk: I get that.

Mr. Brown: The clientele?

Mr. McLeod: It's the clientele.

Resident (Matt Psarsky, Westmoreland Circle): It's no excuse not to do your job, but it's hard to do your job when people are cursing at you. You get tired of it.

Mr. Jaisingh: McDonalds has been advertising for \$18 an hour too. So, I know how hard it is to hire people.

Mr. Soukup: Are there any other public comments?

Resident (Matt Psarsky, Westmoreland Circle): The pavement on Remington Boulevard by Club Villas is bubbling water consistently. I'm worrying about the potential for sinkholes at some point.

Mr. Scheerer: I think there's a storm drain there.

Resident (Matt Psarsky, Westmoreland Circle): It was completely dry for a week-and-a-half and there's still water coming out.

Mr. Scheerer: That's weird.

Mr. Jaisingh: Throw a ground penetrating radar in there to see if you can find anything.

Mr. Scheerer: I'm going to talk to a guy who is an engineer.

Resident (Matt Psarsky, Westmoreland Circle): Lastly, regarding the food trucks, there are requirements that I've never seen in my 20 years of live events that came through as requests, such as insurance and sheriff requirements. I've never seen that professional with live events and I'm usually the one putting those together. I'm trying to find out if there's something we can figure out, work out and get it done.

Mr. Soukup: The question was put to the Board and that was the Board's input on it at the time. The other suggestion we had was to talk with the golf course about having food trucks in the parking lot, which I think they have done before.

Resident (Matt Psarsky, Westmoreland Circle): We can do that.

Mr. Jaisingh: Did you have complaints about the food truck that was here?

Mr. Soukup: I think the issue was the Board's consideration as far as what it would take for maintenance of the Clubhouse, security for the event and bathrooms. Those were the concerns.

Resident (Matt Psarsky, Westmoreland Circle): Just like the first time we did it here. There was no access unless you had a keycard, even the restrooms.

Mr. Soukup: The requirements are to have restrooms available per the county.

Resident (Matt Psarsky, Westmoreland Circle): With the food trucks, they never game us any requirement for restrooms.

Mr. Brown: Who didn't?

Resident (Matt Psarsky, Westmoreland Circle): The county.

Mr. Brown: They should have. If you're going to have food trucks, you are supposed to have access to restrooms.

Resident (Matt Psarsky, Westmoreland Circle): That's news to me. That has changed in the last couple of years.

Mr. Scheerer: You can have porta potties.

Mr. Soukup: Yeah.

Mr. Brown: Really, the only two requirements for the most part are parking and restrooms. They have plenty of parking.

Resident (Matt Psarsky, Westmoreland Circle): Yeah. With the restrooms, we can work out a cleaning deal.

Mr. Brown: That wasn't really their responsibility.

Resident (Matt Psarsky, Westmoreland Circle): Overall, if it's under 200 people, we're not even required to have the Sheriff. So, we'll be under 200 with just even wanting to do food trucks. The food trucks have their own insurance. Technically we're not required to have any event insurance at that point because it's just the food trucks.

Mr. Showe: I think those are county requirements. This Board is putting its own requirements on top of that.

Mr. Soukup: Right.

Resident (Matt Psarsky, Westmoreland Circle): I've been doing events for 20 years and I'm very surprised to see certain requirements.

Mr. Mehrlich: I'm new to the whole thing, whatever is required by the county like bathrooms and if there needs to be an officer. The requirements from the attorney were based on the current laws and the current situations. Some of them, we need to make sure that stuff is picked up and cleaned, so they don't leave a mess and things like that.

Resident (Matt Psarsky, Westmoreland Circle): Which we did for the last one. It was even cleaner than before.

Mr. Mehrlich: I don't remember. I'm just saying.

Resident (Matt Psarsky, Westmoreland Circle): No problem. I'm just trying to see what we can do to make stuff happen for the residents.

Mr. Clark: Let me say something regarding the requirement of security. We discussed that and that's a business term, not a legal requirement. You don't have to do it. But we did have discussion about problems that could happen. Traffic control was one issue that led to that, but that's really your decision. We had no issues on traffic control.

Ms. Zaresk: I also think that part of our discussion was we were looking at it so you don't have to keep coming back to us. The point is it has been fine in the past, but our concern was moving forward if it becomes a regular event.

Mr. Soukup: A monthly thing.

Ms. Zaresk: And if you get more and more activity, then security could become an issue.

Resident (Matt Psarsky, Westmoreland Circle): Exactly.

Ms. Zaresk: If you have lots of people. So, when we put that together, if I recall the discussion, correct me if I'm wrong, but we were kind of looking at it as, *"Let's put this together and this is the way it should be."* Yeah, maybe there are some things that initially maybe are overkill, but at the same time, maybe we can revisit this to happen. But I think our discussion centered on if it because it becomes really popular. We hope it is. Most of us think it's a really great idea.

Resident (Matt Psarsky, Westmoreland Circle): What if we put together a proposal with an expansion plan?

Mr. Soukup: For the next meeting.

Mr. Mehrlich: If the individual people have insurance, that seems to be a big thing now.

Resident (Matt Psarsky, Westmoreland Circle): We don't even allow a food truck unless they have multiple insurance coverages.

Mr. Mehrlich: They would have to do whatever needs to be done so we are not held liable.

Resident (Matt Psarsky, Westmoreland Circle): Exactly.

Mr. Clark: Obviously we're the sponsor of the property and that creates potential liability.

Mr. Soukup: Right.

Mr. Clark: We also have sovereign immunity. So, it should be something that would fall within our insurance without a rate increase, unless we have a bunch of claims.

Ms. Zaresk: Do we need to have any separate provision that would indemnify us?

Resident (Matt Psarsky, Westmoreland Circle): We have an individual Event Policy as a secondary umbrella.

Mr. Clark: That's a question we can ask.

Resident (Matt Psarsky, Westmoreland Circle): As the HOA, when we do National Night Out, we have an Event Policy, which also covers us for meetings as well. So, if you have an Event Policy, which is maybe \$120 per year, you're covered for the entire year.

Mr. Jaisingh: I don't remember the last time you guys had the food trucks, but how many food trucks were there the last time? One?

Resident (Matt Psarsky, Westmoreland Circle): One.

Mr. Jaisingh: This time, there would be how many?

Resident (Matt Psarsky, Westmoreland Circle): Two. If we can get them.

Mr. Jaisingh: Right.

Resident (Matt Psarsky, Westmoreland Circle): We talked about having three maximums, because that's the allowable space in that little area that we would rope off.

Mr. Jaisingh: Right. Because the more trucks you have, you can attract more people.

Resident (Matt Psarsky, Westmoreland Circle): Yeah. That's why we're not going crazy. We're not having six food trucks.

Mr. Jaisingh: Right.

Resident (Matt Psarsky, Westmoreland Circle): We want to keep it low key.

Mr. Jaisingh: How many trucks were going to be here?

Resident (Matt Psarsky, Westmoreland Circle): Three maximum.

Mr. Jaisingh: And whether or not you needed to provide bathrooms for people that are going to come here. We were worried about the Clubhouse. I'm pretty sure people are going to come from outside also, once they are here. Food trucks are popular.

Resident (Matt Psarsky, Westmoreland Circle): Oh yeah.

Mr. Jaisingh: There are a bunch of little park areas where food trucks are very popular and you get food from different places and people want to come and try it. When we spoke, we had the intention of creating a sound agreement. I don't know how far you are going to push it, if you are going to stick to three trucks. There was the idea of having security here for traffic, based on the one truck and the one time we did it. We were looking ahead. So, if we are going to have two food trucks, we will see what happens.

Resident (Matt Psarsky, Westmoreland Circle): Yeah. We are looking at three maximums. That way, we wouldn't have to cover as much with the parking over here.

Mr. Jaisingh: Right.

Resident (Matt Psarsky, Westmoreland Circle): Three trucks maximum would be our total at that point. That way, parking is not going crazy.

Mr. Jaisingh: Right.

Resident (Matt Psarsky, Westmoreland Circle): Maximum service isn't going crazy and they would have to be responsible for their own trash. So, they would have to take their own trash with them, which is a clause that we would put in.

Mr. Soukup: So, let's go ahead and do like he said. We'll re-submit it to Jason and get it on the next agenda. Okay. Are there any other public comments?

Mr. Mehrlich: The HOA should be responsible.

Mr. Soukup: We can cover that next month when we review it.

Resident (Red Miller): I just want to thank Alan for taking care of 200 Farrington. It looks good and the resident is happy. My phone is quiet. Your phone is probably quiet.

Mr. Scheerer: My phone is never quiet. You're welcome.

Mr. Brown: The other suggestion that we had was to not do special event permits, but we can modify it and give them a blank special event permit. We should do that anyhow, so we wouldn't have to keep going back.

Resident (Matt Psarsky, Westmoreland Circle): That would make the process long-term because that covers us for National Night Out. That covers your insurance and our insurance.

Ms. Zaresk: Isn't that the way we were approaching it?

Mr. Brown: Yes.

Ms. Zaresk: That was what I was going to say. I don't think anybody had any issue with the way it is.

Resident (Matt Psarsky, Westmoreland Circle): It was covered by the Sheriff's Office.

Ms. Zaresk: They were hoping that it would catch on and become something.

Resident (Matt Psarsky, Westmoreland Circle): Yeah. Our goal was to do food trucks monthly.

Ms. Zaresk: Right.

Mr. Brown: Yeah, if we did that, it wouldn't just be food trucks. If the HOA wanted to have a different kind of event, then it would just be open for it. They would just have to come to us and not go in on the permit.

Ms. Zaresk: Oh, I see what you're saying. Okay. I'm sorry. I wasn't making the distinction. Got it.

Mr. Soukup: Are there any other comments? Not hearing any, we are closing the public comment period.

FIFTH ORDER OF BUSINESS

Approval of Minutes of the March 28, 2023, Board of Supervisors Meeting

Mr. Soukup: That brings us to approval of the minutes from the March 28, 2023 meeting.

On MOTION by Ms. Zaresk seconded by Mr. Brown with all in favor the Minutes of the March 28, 2023 Board of Supervisors Meeting were approved as presented.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2023-02 Approving the Fiscal Year 2024 Proposed Budget and Setting a Public Hearing

Mr. Soukup: That brings us to the consideration of Resolution 2023-02, approval of the Fiscal Year 2024 Proposed Budget and setting a public hearing.

Mr. Showe: Sure. We provided you with Resolution 2023-02. The resolution does several things for the Board. It first approves a Proposed Budget, which will be attached to this resolution. We prepared a draft Proposed Budget, which is attached. Any changes that the Board makes today will be included in the final version. It also sets the public hearing at 6:00 p.m. on July 25th at this location as well as directs us to send this to Osceola County at least 60 days in advance of the

hearing. Going through the Proposed Budget, we started off with the goal again of keeping assessments level, which we have done. There are some increases on the admin side, both contractually for *Management Fees* as well as *Insurance*. *Insurance* is based on initial estimates received from the insurance company. We are seeing those throughout the entire state.

Mr. Soukup: Yup.

Mr. Showe: Sometimes increases have been projected up to 50% at this stage. On the operations side, we looked at some contractual increases on all of those items. We expect those. We don't necessarily have those final numbers yet, but we do expect some contractual increases. We did include on *Street Sweeping*, the new contract that was approved by the Board several meetings ago. So, that was included. We also included some increases for *Landscaping*, as a precaution, at this point. Obviously, we are conservative now because we are using financials through March to project the next 16 months' worth of activity in the District. We tried to be as conservative as possible, but some of these line items might change as we go through the fiscal year before your final budget. I will point out, in order to balance the budget, we did reduce your transfer to the *Pavement Management Fund*, down to \$67,000, to ensure that there was no assessment increase.

Mr. Soukup: Right.

Mr. Showe: When you go through Page 3 of your budget, that is where we start the line items. We try to build the budget to be very transparent, both for you guys and the Board. Behind the line-item descriptions, we tried to be as descriptive and transparent as possible. When we have contracts, we list those contract amounts. That directly ties to those dollar amounts, so you and your residents can see exactly how we get to those dollar amounts. The same thing with our utilities and any contracts that you see. On Page 10, you'll see the *Pavement Management Fund*. Given the current input, we expect to have about \$660,000 at the end of next year in that fund. The final page is the Capital Improvement Projects (CIP) Fund. Again, we are looking at some increases in sidewalk repairs, as Alan can attest. We still include the \$25,000 for *Capital Outlay – Street Tree Trimming*. The next budget would be the third year of that cycle. We can probably take a couple of years off after that, in doing that project. Those trees should be okay, so we can allocate that \$25,000 the following year to somewhere else such as the street paving. We are open to any discussions of the Board. Alan, do you have any comments on the field side?

Mr. Scheerer: No. I know that there were some comments made at the last meeting about starting a Landscape Replacement Plan. I think if the Board is amenable to keeping the \$25,000, maybe we re-allocate that to a Beautification Fund. We can start with the neighborhood monuments and start pulling out the old Viburnum. The problems we had with Toho is really taking a hard effect on those 35-year-old Viburnum plants. So, that will be something we will be looking to, based on discussions with this Board at the last meeting. The sidewalks are becoming more and more costly, as we are spending a lot of money with grinding and replacement. They do a great job, but its tedious work. They are about two weeks out from completing this year cycle and we will start looking at some other options, at the end of next year.

Ms. Zaresk: Can I ask a question about that?

Mr. Scheerer: Sure.

Ms. Zaresk: Is there any thought that maybe concrete sidewalks aren't the way to go? Did we look into paving?

Mr. Showe: We looked at some flexible pavement options in other communities. After about five years, they absolutely hate them and we went right back to concrete.

Mr. Scheerer: It looks like rice crispies.

Mr. Showe: Yeah. It looks like a giant rice crispy. They tell you that its flexible, but what they don't tell you is that it requires a whole lot more maintenance. You almost have to vacuum it once a year to get the debris out. It flexes must as much as concrete, if roots get under it and you spend about three times as much.

Mr. Scheerer: Yeah. We learned the hard way on that.

Mr. Showe: We did some samples of that. I wouldn't recommend it. It's not that we can't, but it's difficult.

Ms. Zaresk: Having that experience, are there any other options?

Mr. Glasscock: The other thing that I've seen is probably the best solution, is you hire an arborist to come out here and tell you how you can cut the root system so that they will re-grow differently. It's not easy, but that's the best option, lifting it, which is always attributable to it.

Mr. Scheerer: I agree.

Ms. Zaresk: It's your assessment from looking at that. It is primarily trees and roots.

Mr. Soukup: Sure, it is.

Ms. Zaresk: That's my sense.

Mr. Scheerer: They pull those panels out and put some root protection on either side, but it's never going to stop these Oak trees.

Mr. Soukup: You cut the root out too.

Mr. Scheerer: We do remove the root. So, whatever is lifting the sidewalks, these poor guests can be in there for a while on Sundays because these roots are 3.5 to 4 inches round. We take out all of those roots and cut them. If they happen to break a sprinkler, they will come back because they don't know. If they do, they will fix the sprinkler. It won't cost you anymore. You do a pretty exhaustive approach of removing the sidewalk, forming the sidewalk, taking out the root and prepping the area. They hand pour everything too. It's not like they are pulling out 20 panels.

Ms. Zaresk: I have no question about what they are doing, but I appreciate the input.

Mr. Mehrlich: Is it statewide?

Mr. Showe: Every CDD we manage has had trees between the sidewalk and the curb. You are in the exact same situation. You guys just have a lot more sidewalks than most of our communities.

Mr. Mehrlich: There are trees behind the curb that do better than the Oak trees.

Mr. Soukup: These are established.

Ms. Zaresk: We would conceivably be looking at it, if we went for landscaping.

Mr. Scheerer: We are not going to be replacing the trees. It would be nice if we removed them all.

Mr. Mehrlich: No.

Mr. Scheerer: I don't know that we can even do that with the county.

Ms. Zaresk: They are pretty strict. That Street Tree Program is pretty extensive.

Mr. Mehrlich: Has the guy considered a larger grinder?

Mr. Scheerer: I don't know what he uses. I can tell you that Jason and I are experienced in hand grinding sidewalks and we use that same method. They made us walk behind it. It's just cumbersome to try to transport from one to the other.

Mr. Mehrlich: You would think with these many sidewalks.

Mr. Showe: We have a vendor that does the same thing in Brevard. He uses the small one because they can move quicker from site to site. It takes only five or ten minutes at each grind. If

it's done right, it doesn't take a whole lot of time. So, when they have that giant machine, it's hard to get it back and then move it from place to place.

Mr. Scheerer: Put it on a trailer and move it to the next one.

Mr. Soukup: You can see with the hand grinder when you take it off.

Mr. Mehrlich: You get a nice size grind.

Mr. Scheerer: I've talked to him until I'm blue in the face. I suggested that it be moved further to see if we can save a little more money. Its 4,000 PSI concrete, not the 3,000 PSI concrete that comes out of these trucks. They hand mix it. These Oak trees have been there for a long time.

Mr. Soukup: Based on that, are there any other questions on the Proposed Budget?

Mr. Brown: I have one somewhere. I just have to find it.

Mr. Showe: I will give you some general commentary.

Mr. Brown: Its very general.

Mr. Showe: Obviously we are digging into your Pavement Management Fund, in order to balance the budget. So, at some point, maybe in the future, that's going to be a conversation that the Board is going to have to discuss about what level of reserve you want to continue having.

Mr. Jaisingh: Right.

Mr. Showe: Pete, do you feel comfortable with that \$600,000 for the next year or two on the pavement side? You do have some wiggle room there, but at some point, we're going to have to look at replenishing that. I know those that were here a couple of years ago, went through that and have no desire to do that again. That's why we set assessments the way they are. I do want to make the Board aware that at some point in the future, as the contracts increase and we keep having inflation that affects the District and the vendors, you will have to have some assessment discussion in the future.

Mr. Glasscock: We are approaching the 18-year mark.

Mr. Showe: We are getting close.

Mr. Scheerer: We are putting in the landscaping possibly next week and starting the Request for Qualification (RFQ) process for landscaping, just to see where we are.

Mr. Soukup: Are there any other questions?

Mr. Brown: Not a question, but Kissimmee Bay has just replaced a bunch of sidewalks. I don't know who they used, but our guy was 5000 times better. Theirs was not very good.

Mr. Scheerer: They did a nice job. I checked a lot of it out and they are nice level pours with the replacement. So, I'll pass that on to them. Thank you.

On MOTION by Mr. Brown seconded by Ms. Zaresk with all in favor Resolution 2023-02 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing for July 25, 2023 at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Boulevard, Kissimmee, Florida was adopted.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2023-03
Authorizing Certain Actions in
Connection with the Sale of Real Property
to Florida Department of Transportation**

Mr. Clark: This resolution is to enable the closing to occur, which is now scheduled for Thursday. I don't see any issues with that happening. So, I'm asking for the resolution to be adopted tonight. We'll authorize the Chair to sign the closing documents, which I have with me to get that done and finish that up.

On MOTION by Ms. Zaresk seconded by Mr. Brown with all in favor Resolution 2023-03 Authorizing Certain Actions in Connection with the Sale of Real Property to Florida Department of Transportation was adopted.

EIGHTH ORDER OF BUSINESS

**Consideration of Agreement Renewal with
Applied Aquatic Management**

Mr. Scheerer: As part of the budget process, we have been trying to work with our vendors to get all of our contracts renewed by fiscal year. We currently have an agreement with Applied Aquatic. What they did in advance of the budget for all of the communities that we have them at, they sent us renewals to begin October 1, 2023 and expire on September 30, 2024. So, if there are any adjustments to the contract and pricing, that would be included in this proposal. I know that Jason included it in the budget. So, this will not start until October 1st, but it will lock in the prices for next fiscal year.

Mr. Showe: Obviously, I'll work with District Counsel on drafting a standard front-end document for all of our contracts, but we wanted to make sure you guys were approving that. It's included in the budget that you just approved.

Mr. Scheerer: It won't go into effect until October 1st.
Mr. Clark: The terms of this contract are continual with a 3% increase each year.
Mr. Scheerer: If they choose to request it.
Mr. Showe: Most times they have actually not been.
Mr. Scheerer: Yeah. They sent us a letter declining the 3%.
Mr. Clark: So, do we want it to be their choice or mutual?
Mr. Showe: We normally do the mutual terms with one-year renewals and two extensions.
Mr. Clark: Yeah. That's what we'll do.
Mr. Showe: Perfect.
Mr. Soukup: Are there any questions?
Mr. Showe: If not, we need a motion to approve.

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| <p>On MOTION by Mr. Mehrlich seconded by Mr. Jaisingh with all in favor the Aquatic Plant Management Agreement with Applied Aquatic Inc., subject to District Counsel review and verification on the language was approved.</p> |
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NINTH ORDER OF BUSINESS

Discussion of Speed Limit Signs in Gleneagles - ADDED

Mr. Showe: I provided you an email from Mr. Don Asher's, who represents Gleneagles. We received it yesterday. They requested that the speed limit in their community be reduced to 15 miles-per hour (MPH) as opposed to 30 MPH, which was in the rest of the community. I've given it to Pete. I don't know that there is any sanding or any real reason to accommodate their request.

Mr. Jaisingh: What reason?

Mr. Clark: We can't. We have no jurisdiction over speed limits.

Mr. Glasscock: It is pretty much dictated by the county.

Mr. Clark: They'll need to make a request with the county to change the speed limits. They would ask for a study.

Mr. Showe: Additional to that, we also just received, this afternoon, a request to put in temporary speed bumps on the front and back end of their gate. The style that they would like to put in, we would certainly not recommend. It is the temporary one that gets drilled into the road.

Mr. Scheerer: We used to add them to the Partin Settlement Road gate before the resurfacing projected started. It was a metal spike that ended up ripping up the road.

Mr. Brown: Before it was on Knightsbridge too. Wasn't it?

Mr. Scheerer: No. We had Easy Rider speed bumps that were installed with anchors. It has a different approach than the one on Knightsbridge.

Mr. Showe: I certainly have no issues. That's not anything that the Board would be interested in, since we had that discussion with you guys today. If there's any inclination to allow that style, let me know, but it is our recommendation to not allow it. If they want to come in with a more permanent style, they are going to pay for them.

Mr. Jaisingh: Right.

Mr. Showe: I did make it clear that this was not a community-wide improvement that the District would be interested in funding. It is on our road. They said that they would be interested in paying for it, but I don't think they are going to be interested in paying for the solid ones that we would prefer.

Mr. Jaisingh: Right. Let them slow the gate opening speed.

Mr. Showe: I will let them know.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Clark: The only additional thing is the ongoing Partin Settlement Road taking. Pete and I walked that before the meeting, so we could understand some of the issues that he's been looking at. That will give me some feedback to go back to the county and tell them why we think their number is on the low side. So, I will be reaching out to them to do that. We will either come to a number or I'll probably take their appraiser's deposition and have them explain, justify it. So, the saga goes on. That's all I have.

Mr. Soukup: Okay.

B. Engineer

Mr. Soukup: That brings us to the Engineer's Report. Pete?

Mr. Glasscock: The only thing that I have is the speed humps. They had to switch up because they couldn't find pavers. They found pavers. I guess they are about eight weeks out now. They asked for a color. Alan picked a color to match what's here. Right now, we are just waiting on the pavers. It's kind of pointless. They asked me and I said, *"It's kind of pointless if you don't*

have the pavers here because it's not a long job that you can wait for the pavers.” It's a relatively short job. So, once the pavers get here, they will be on it because they are ready to go.

Mr. Soukup: Okay. Is there anything else?

Mr. Glasscock: That's all I have. If you have any questions, I'll be glad to answer them.

Mr. Mehrlich: The concrete that Matt was referring to earlier, does that match it?

Mr. Glasscock: I didn't know anything about it.

Mr. Scheerer: Yeah, there is asphalt over by the club rules. It's about a 3x3.

Mr. Brown: Its where the hole was right?

Mr. Glasscock: There was a hole.

Mr. Scheerer: There was a small depression there. The asphalt had crumbled apart so we saw cut it out. We talked about that.

Mr. Mehrlich: That was where the low pothole was?

Mr. Scheerer: There was a pothole on the exit side and on the entry side just past the golf course by the speed hump, there was another one. We just saw cut it and put asphalt in.

Mr. Glasscock: I'll look at it when I do the engineer's inspection in the next week or two.

Mr. Scheerer: Okay. I'll look at it again on Friday when I'm here.

C. District Manager's Report

1. Approval of Check Register

Mr. Showe: We have the approval of the Check Register. In your General Fund, we have Checks #6973 through #6986 and Check #115 from the Capital Projects Fund, for a total of \$71,652.51. Both Alan and I can answer questions on those invoices should the Board have any or a take a motion to approve.

Mr. Soukup: Are there any questions on Check Register? If not, we need a motion for approval.

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| On MOTION by Ms. Zaresk seconded by Mr. Mehrlich with all in favor the March 1, 2023 through March 31, 2023 Check Register in the amount of \$71,652.51 was approved. |
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2. Balance Sheet and Income Statement

Mr. Showe: Next is the Balance Sheet and Income Statement. This requires no action from the Board. You are definitely doing better than budget to actuals. On your assessments, you are 96% collected. So, we're in great shape there as well.

3. Presentation of OCSO Reports

Mr. Showe: We've also included the report from the Osceola County Sheriff's Office.

4. Field Manager's Report

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

Mr. Scheerer: Not a lot of things are going on right now. The Amenity Center is in good shape. The fitness equipment is in good shape. We will be scheduling an annual preventative maintenance on all of the equipment with our fitness provider. The pool and wading pool are operating properly. The cameras are all working well. I did notice that kids messed with the lift when I was here last Friday. It looks like they probably raised it up or dived into the swimming pool.

Mr. Mehrlich: They were doing that Friday evening.

Mr. Scheerer: I just saw it on Friday morning when I came in. As far as the gates, I received an email from security that there were issues with the visitor gate coming in. We scheduled a service call with ACT. I am going to lift the closed loops on each gate. So, if they just use the remote, the gate should open, the car should go through and once it passes the loop, the gate should close. There are switches in those gates that are locked in the up position when the guards leave, even though we have an auto lock schedule through ACT, which keeps the gates in the up position from 6:00 a.m. to 7:00 p.m. Then they come down out of the auto lock schedule. We're going to check on all of that on the next service call, to make sure that the loops are working, the remotes are working and keep them away from the gate switch. But the gate switch unfortunately is a necessary evil. In case there is a problem with the clickers, they have to have the ability to open the gate, but when we push it up, it stays up. When it goes down, it's a momentary switch. So, it will come down in a neutral position. You'll click it down and then the gate will come down and the switch will go back into neutral.

Mr. Mehrlich: What the young man told me the other day was that he could push it up, but he could not push it down.

Mr. Scheerer: Okay.

Mr. Mehrlich: When it scanned the code of an owner going through, it would close itself.

Mr. Scheerer: Okay.

Mr. Mehrlich: But I don't believe them now because I saw something else afterwards.

Mr. Scheerer: I'm fully aware of everybody's concern. We will go through the gatehouse and all of the gate equipment and make sure that the gate is not the excuse.

Mr. Mehrlich: They blame the CDD. That was the first thing out of their mouth.

Mr. Scheerer: They could blame us all they want.

Mr. Showe: You could get reports all night long and if there's ever an issue with a piece of equipment, we get a special report that says, "*Equipment failure*" and Alan and I are immediately making contact with the vendor.

Mr. Mehrlich: I went through and read all of them. I didn't see a gate anywhere in there.

Mr. Scheerer: I told them a number of times if officers have an issue, they need to report it to the rover, so they can put it on their incident report and get it to me. I wake up to these things at 4:30 a.m. to 5:00 a.m. We get a summary and if it's not on the summary, I don't know. The only other thing that I can do is maybe put a camera physically in the guardhouse so we can see what's going on. We don't have any inside. They are all outside of the guardhouse.

Mr. Mehrlich: I did see where they had the hissing sound on the answering machine, which was an issue because even my wife called in that it was hissing. I wish we moved beyond that and have a way of notifying them that we are going to have guests for the night.

Mr. Scheerer: That is one of the things that is on my report, the hissing noise on the phone. We contacted Century Link and they came out the next day. It was kind of odd. There were two jacks in there. We used to have a Fax machine.

Mr. Mehrlich: Right.

Mr. Scheerer: We had the phone line. Well, the guy fixed it. Security called me and said, "*Hey, the phone is not working.*" Its working, but he put it in the wrong jack. They re-wired some stuff on the outside of the building and that phone is now working fine. I tested all of the phones like Jason said. I am going through cameras searching the history for a few days randomly. All of the cameras are working. We are recording. Everything is working, but based on today's conversation and testimony, make sure that ACT comes through and checks all of the switches, all of the closed loops, all batteries to make sure that we are good to go, so we can eliminate the gates.

Mr. Showe: The visitor forum for parking is on the website, so you can submit it through that. Most folks have not been using it. They have just been calling the gates.

Mr. Mehrlich: What do they do? Do they fill the form out?

Mr. Showe: You have to fill the form out, but you also have to include a photo ID or registration for the vehicle.

Mr. Mehrlich: Where does that go?

Mr. Showe: It goes to me. It goes to security. Everybody gets it all at the same time, if it is submitted.

Mr. Mehrlich: How does security get it?

Mr. Showe: Its emailed. Once you submit it online, it gets emailed out to all of the parties. I will forward it to them just to make sure that they have it. We have several emails for them and it goes to everybody.

Mr. Scheerer: Just really quick, the landscaping is in good shape. We are still meeting with Down to Earth. I'm sorry, its REW, not Down to Earth. They were part of Down to Earth. I'm meeting with John on a regular basis. They are doing some minor lifting of the final street trees per the contract. New annuals were installed. Obviously, Mother Nature is taking care of some of our water pressure issues, but if any residents feel that they have an irrigation water issue, please let me know because I'm working with Mr. Rodney Tilley at Toho. He says we shouldn't have it. He thinks a lot of this is related to the irrigation system that is going in on E. Lakeshore Boulevard. He is in direct contact with JR, our Irrigation Manager for REW. They just communicate directly and then I get some alerts as to what's going on. If residents need help, we can certainly send it over to them on your behalf. The sidewalk replacements are going well. They should be done in a couple of weeks. We put a trash can over by the basketball court. It helps somewhat.

Mr. Mehrlich: They had the wheel off the other day.

Mr. Scheerer: Somewhat. The porter does a great job. The kid is going a great job. He's out here picking up stuff all day long. We did pressure wash the PVC fence.

Mr. Soukup: Thank you.

Mr. Scheerer: On Partin Settlement Road.

Mr. Mehrlich: Remington picks up all of that.

Mr. Scheerer: Yeah. In the landscape contract with REW, you have the porter five days per week. He comes out here. Supposedly he's getting a new ATV, side by side. I can't wait. He

deserves it. Sometimes he'll be out here in the truck checking all of the garbage cans and picking up roadway trash and stuff like that. REW, as part of our landscape contract, have porter services.

Mr. Mehrlich: Okay.

Mr. Scheerer: That's all I have.

ELEVENTH ORDER OF BUSINESS

Supervisor's Requests

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

Ms. Zaresk: I have nothing. Thanks.

Mr. Soukup: Mr. Jaisingh?

Mr. Jaisingh: I have something. Do we have someone who comes out, picking lids off of the drain.

Mr. Scheerer: Yeah, we do that typically, once a year.

Mr. Jaisingh: When we have a heavy downpour, usually Ken's daughters can't get into their driveway because there's a foot-and-a-half of water on our street coming up to our houses. There are two drains that can't handle the water.

Mr. Scheerer: We'll double check the drains.

Mr. Soukup: Normally, the first week of May, they go through every single storm drain. It gets pretty nasty.

Mr. Scheerer: We have a good relationship with the Brownies. They will come out here and give us a flat rate for "x" amount of dollars for "x" amount of hours. We'll take a look to see if we need to jet it or vacuum it. I'll check that on Friday morning. If I see anything out of the ordinary, I usually have a toothpick that pulls a manhole and a rod. If we get in there and feel anything that's out of the ordinary, we'll get that scheduled. If not, I'll talk to the engineer about that.

Mr. Glasscock: Normally, Remington itself is lower than most areas because of how it was designed. The requirements were different. Remington operates with a hydraulic head. Most of all of storm drains have water in it. So, when the water comes up, it pushes it into the ponds. I've seen that temporarily where some of it pools, but it shouldn't be the whole road.

Mr. Scheerer: They are kind of down in a low spot like Mr. Jaisingh said, so there are all sorts of conversions.

Ms. Zaresk: My question is how long is it like that?

Mr. Jaisingh: During a storm, the water will last for a good 20 minutes to half an hour before it goes down.

Ms. Zaresk: Okay. Because that is what we get all the time.

Mr. Showe: It is probably normal, which is not what you want to hear.

Mr. Jaisingh: What I am worried about is I have experienced it twice. The second time it came all the way to my garage.

Mr. Glasscock: Okay.

Mr. Jaisingh: So that's what I'm worried about.

Mr. Showe: Yeah.

Mr. Scheerer: We'll take a look at it.

Mr. Showe: We'll do some investigation.

Mr. Brown: Take pictures because I would like to see that.

Mr. Jaisingh: With the hurricanes we had this last year, it was the rainiest we had in decades.

Mr. Soukup: Mr. Brown?

Mr. Brown: When they're done with the trail, is that going to make our mowing easier out there? It looks like they modified that ditch quite a bit.

Mr. Scheerer: It's not our ditch. First of all, if you remember when our beloved Mr. Archer came to the meetings, we always told Gary that the county would do it, but the county never did it. So REW just started doing it. Let's see what the finished product looks like. I'm sure that REW will pick it back up. I'm hoping that the county will do it.

Mr. Brown: My second issue is at some point; would we want to not do it and see what they do?

Mr. Scheerer: Yeah.

Mr. Brown: Because they should get a better cycle than it had before. Before, they didn't really care, but now they do.

Mr. Scheerer: They spent all of this money. I agree. I'm looking at REW doing that. We'll just wait until they're done. They do have a lot of work and we have no power, which we are working on with them right now, to figure out what happened to the meter over at Partin Settlement Road. The OUC streetlights work, but for some reason, there's no power at the meter. We're working on that. We'll see what they do.

Mr. Brown: Okay.

Mr. Scheerer: I'll talk to REW.

Mr. Soukup: Mr. Mehrlich?

Mr. Mehrlich: I would just like to thank you for the landscape transition. It's a pretty cool idea.

Mr. Scheerer: Yeah. Its already in here now.

Mr. Mehrlich: The place looks good.

Mr. Scheerer: Thank you.

TWELFTH ORDER OF BUSINESS

Next Meeting Date – May 23, 2023

Mr. Soukup: Our next meeting is May 23, 2023.

THIRTEENTH ORDER OF BUSINESS

Adjournment

Mr. Soukup adjourned the meeting.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VI

REMINGTON COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2022

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2022

CONTENTS

| | <u>PAGE</u> |
|---|-------------|
| Independent Auditors' Report..... | 1-3 |
| Management's Discussion and Analysis | 4-7 |
| Government-wide Financial Statements: | |
| Statement of Net Position | 8 |
| Statement of Activities..... | 9 |
| Fund Financial Statements: | |
| Balance Sheet – Governmental Funds | 10 |
| Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities | 11 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | 12 |
| Reconciliation of the Statement of Revenues, Expenditures And Changes in Fund Balances of Governmental Funds to the Statement of Activities | 13 |
| Notes to the Financial Statements..... | 14-23 |
| Required Supplementary Information | |
| Statement of Revenues and Expenditures – Budget and Actual – General Fund..... | 24 |
| Notes to Required Supplementary Information | 25 |
| 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 <i>Government Auditing Standards</i> | 26-27 |
| 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 | 28 |
| Auditor's Management Letter Required by Chapter 10.550, <i>Florida Statutes</i> | 29-31 |

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 April 13, 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 District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated April 13, 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

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
April 13, 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

| | GOVERNMENTAL ACTIVITIES |
|---------------------------------------|----------------------------|
| ASSETS | |
| 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 | \$ 6,356,230 |
| LIABILITIES | |
| Accounts payable and accrued expenses | \$ 36,920 |
| TOTAL LIABILITIES | 36,920 |
| NET POSITION | |
| Net investment in capital assets | 5,301,326 |
| Restricted for: | |
| Capital projects | 653,311 |
| Unrestricted | 364,673 |
| TOTAL NET POSITION | \$ 6,319,310 |

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

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 GOVERNMENTAL FUNDS |
|---|-------------------|---------------------|--------------------------------|
| | GENERAL | CAPITAL PROJECTS | |
| <u>ASSETS</u> | | | |
| 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> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | |
| LIABILITIES | | | |
| Accounts payable and accrued expenses | \$ 36,920 | \$ - | \$ 36,920 |
| TOTAL LIABILITIES | <u>36,920</u> | <u>-</u> | <u>36,920</u> |
| FUND BALANCES | | | |
| 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 |
| 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>\$ 6,319,310</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 GOVERNMENTAL FUNDS |
|---|-------------------|---------------------|--------------------------------|
| | GENERAL | CAPITAL PROJECTS | |
| REVENUES | | | |
| Special assessments | \$ 1,487,102 | | \$ 1,487,102 |
| Miscellaneous revenue | 4,600 | - | 4,600 |
| Investment earnings | 831 | 1,706 | 2,537 |
| TOTAL REVENUES | <u>1,492,533</u> | <u>1,706</u> | <u>1,494,239</u> |
| EXPENDITURES | | | |
| General government | 164,897 | - | 164,897 |
| Physical environment | 903,236 | 204,720 | 1,107,956 |
| TOTAL EXPENDITURES | <u>1,068,133</u> | <u>204,720</u> | <u>1,272,853</u> |
| EXCESS REVENUES OVER (UNDER) EXPENDITURES | <u>424,400</u> | <u>(203,014)</u> | <u>221,386</u> |
| OTHER SOURCES (USES) | | | |
| Transfers in (out) | (350,000) | 350,000 | - |
| TOTAL OTHER SOURCES (USES) | <u>(350,000)</u> | <u>350,000</u> | <u>-</u> |
| EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES) | <u>74,400</u> | <u>146,986</u> | <u>221,386</u> |
| FUND BALANCE | | | |
| 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
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.

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.

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 (continued)

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.

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.

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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.

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 | Weighted average maturity: 21 days |
| Total Investments | <u>\$ 295,320</u> | | |

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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.

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.

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

The District participated in the following external investment pools:

The State Board of Administration for participation in the Local Government Investment Pool (Florida Prime™) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida Prime™, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

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 |
|---|-----------------------|---------------------|-------------|---------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land and improvements | \$ 755,075 | \$ - | \$ - | \$ 755,075 |
| Total capital assets, not being depreciated | <u>755,075</u> | <u>-</u> | <u>-</u> | <u>755,075</u> |
| 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 | <u>17,439,429</u> | <u>-</u> | <u>-</u> | <u>17,439,429</u> |
| 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 | <u>12,291,348</u> | <u>601,830</u> | <u>-</u> | <u>12,893,178</u> |
| Total capital assets, being depreciated - net | <u>5,148,081</u> | <u>(601,830)</u> | <u>-</u> | <u>4,546,251</u> |
| Governmental activities capital assets - net | <u>\$ 5,903,156</u> | <u>\$ (601,830)</u> | <u>\$ -</u> | <u>\$ 5,301,326</u> |

Depreciation expense was charged to physical environment.

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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

| | <u>* BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u> |
|---|------------------|-------------------|---|
| REVENUES | | | |
| 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> |
| EXPENDITURES | | | |
| 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> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 346,313 | 424,400 | 78,087 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer out - capital projects | <u>(346,313)</u> | <u>(350,000)</u> | <u>(3,687)</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | (346,313) | (350,000) | (3,687) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES | <u>\$ -</u> | 74,400 | <u>\$ (45,544)</u> |
| FUND BALANCES | | | |
| 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 April 13, 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

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
April 13, 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

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
April 13, 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 April 13, 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, which are dated April 13, 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 N/A.

Other Matters

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

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
April 13, 2023

SECTION VIII

SECTION B

SECTION 1

Remington Community Development District

Summary of Invoices

April 1, 2023 to April 30, 2023

| Fund | Date | Check No.'s | Amount |
|------------------|-------------|--------------------|---------------|
| General Fund | 4/4/23 | 6987 - 6998 | \$ 68,716.93 |
| | 4/19/23 | 6999 - 7009 | \$ 79,320.43 |
| | 4/27/23 | 7010 - 7016 | \$ 5,838.56 |
| | | | <hr/> |
| | | | \$ 153,875.92 |
| Capital Projects | 4/4/23 | 116 | \$ 43,500.00 |
| | 4/27/23 | 117 | \$ 18,000.00 |
| | | | <hr/> |
| | | | \$ 61,500.00 |
| | | | <hr/> |
| | | | \$ 215,375.92 |

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|---------------|-------|-----------------------------------|--|---------------------------|--------|-----------|----------------------------|
| 4/04/23 | 00038 | 2/28/23 S88658 | 202302 320-53800-34800 | REPLACE BATTERIES | * | 657.97 | |
| | | 3/07/23 S88695 | 202302 320-53800-34800 | RPLCD BATTERIES/KNOX SWTH | * | 56.70 | |
| | | 3/07/23 11604 | 202303 320-53800-34700 | WI-PAK MTHLY FEE MAR 23 | * | 240.00 | |
| | | 3/08/23 S89749 | 202303 320-53800-34800 | REPAIR CARD READER | * | 245.00 | |
| | | 3/20/23 S89468 | 202303 320-53800-34800 | MOUNT & POST PLA | * | 1,411.87 | |
| | | 3/28/23 S89990 | 202303 320-53800-34800 | RPLCD BATTERIES | * | 339.70 | |
| | | 3/29/23 S90236 | 202303 320-53800-34800 | REPAIR BARRIER GATE | * | 245.00 | |
| | | | | | | | 3,196.24 006987 |
| ----- | | | | | | | |
| 4/04/23 | 00093 | 3/15/23 209960 | 202303 320-53800-47100 | POND MAINTENANCE MAR 23 | * | 1,265.00 | |
| | | | | | | | 1,265.00 006988 |
| ----- | | | | | | | |
| 4/04/23 | 00268 | 3/22/23 34840 | 202303 320-53800-47300 | ANNUAL BACKFLOW TEST 3/23 | * | 195.00 | |
| | | | | | | | 195.00 006989 |
| ----- | | | | | | | |
| 4/04/23 | 00290 | 3/11/23 5227 | 202303 320-53800-47800 | REATTACHE VOLLEY BALL NET | * | 285.00 | |
| | | 3/11/23 5228 | 202303 320-53800-53300 | ENTRANCE SIGN | * | 235.00 | |
| | | 3/17/23 5255 | 202302 320-53800-47800 | RPLCD CONCRETE PADS | * | 565.00 | |
| | | 3/17/23 5256 | 202303 320-53800-47800 | REPAIR FENCE/REALIGN FENC | * | 365.00 | |
| | | 3/17/23 5257 | 202303 320-53800-47800 | INSTALL 2 NETS AT COURTS | * | 185.00 | |
| | | 3/30/23 5268 | 202303 320-53800-47800 | REPAIR/RPLCD NET COMM | * | 340.00 | |
| | | 3/30/23 5269 | 202303 320-53800-57200 | REINSTALL VANITY SINK | * | 265.00 | |
| | | 3/30/23 5270 | 202303 320-53800-57200 | REPLACE LOCK COMM CENTER | * | 485.00 | |
| | | | | | | | 2,725.00 006990 |
| ----- | | | | | | | |
| 4/04/23 | 00321 | 2/28/23 1803961 | 202302 320-53800-34500 | SECURITY SVCS 02/01-02/28 | * | 28,182.60 | |
| | | 2/28/23 1803962 | 202302 320-53800-34500 | TRACK TIK 02/01-02/28/23 | * | 150.00 | |
| | | | | | | | 28,332.60 006991 |
| ----- | | | | | | | |
| | | | | | | | |

REMI -REMINGTON - MBYINGTON

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|---------------|-------|-----------------------------------|--|-----------------------------------|--------|-----------|----------------------------|
| 4/04/23 | 00127 | 3/24/23 5286346 | 202302 310-51300-31100 | GENERAL ENGINEERING FEB23 | * | 225.00 | |
| | | | | HANSON, WALTER & ASSOCIATES, INC. | | | 225.00 006992 |
| 4/04/23 | 00213 | 2/28/23 54288 | 202303 320-53800-34500 | SECURITY SVCS 02/27-03/09 | * | 795.84 | |
| | | | | OSCEOLA COUNTY SHERIFF'S OFFICE | | | 795.84 006993 |
| 4/04/23 | 00328 | 3/01/23 INV15250 | 202303 320-53800-46200 | LANDSCAPE MAINT -MAR 23 | * | 24,930.00 | |
| | | 3/06/23 INV15271 | 202302 320-53800-46300 | RPLCD VALVES | * | 785.49 | |
| | | 3/28/23 INV15384 | 202303 320-53800-47700 | REMOVE EXISTING TURF | * | 1,950.00 | |
| | | 3/28/23 INV15387 | 202303 320-53800-46300 | RPLCD VALVE/REPAIR LEAK | * | 325.34 | |
| | | | | REW LAWN & IRRIGATION | | | 27,990.83 006994 |
| 4/04/23 | 00125 | 3/17/23 397746 | 202303 320-53800-46500 | BLEACH/ACID/SODIUM | * | 252.00 | |
| | | 3/17/23 398017 | 202303 320-53800-46500 | BULK BLEACH | * | 775.00 | |
| | | 3/18/23 397827 | 202304 320-53800-46500 | CHEMICAL CONTROLLER APR23 | * | 125.00 | |
| | | | | SPIES POOL LLC | | | 1,152.00 006995 |
| 4/04/23 | 00071 | 3/27/23 43095429 | 202303 320-53800-46800 | PEST CONTROL MAR 23 | * | 66.78 | |
| | | | | TERMINIX COMMERCIAL | | | 66.78 006996 |
| 4/04/23 | 00128 | 3/18/23 USA02998 | 202303 320-53800-53000 | MECHANICAL SWEEPING 3/10 | * | 1,200.00 | |
| | | 3/18/23 USA02998 | 202303 320-53800-53000 | VARIABLE ENERGY CHARGE | * | 304.92 | |
| | | 3/18/23 USA02998 | 202303 320-53800-53000 | ENVR HEALTH & SAFETY CHR | * | 67.72 | |
| | | | | USA SERVICES OF FLORIDA, INC | | | 1,572.64 006997 |
| 4/04/23 | 00282 | 3/17/23 23-1416 | 202302 320-53800-46700 | CLEAN CLUBHOUSE - FEB 23 | * | 1,000.00 | |
| | | 3/17/23 23-1416 | 202302 320-53800-35000 | CLEAN GUARDHOUSE -FEB 23 | * | 200.00 | |
| | | | | WESTWOOD INTERIOR CLEANING INC. | | | 1,200.00 006998 |
| 4/19/23 | 00038 | 3/31/23 S90371 | 202303 320-53800-34800 | RPLCD EXIT BARRIER | * | 424.32 | |

REMI -REMINGTON - MBYINGTON

| CHECK DATE | VEND# | INVOICE DATE | INVOICE | EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT | CHECK AMOUNT | CHECK # |
|------------|-------|--------------|---------|--|-------------|--------|-----------|--------------|---------|
| 4/07/23 | | 11801 | | 202304 320-53800-34700 | | * | 240.00 | | |
| | | | | WI-PAK MTHLY FEE-APR23 | | | | | |
| 4/12/23 | | S90944 | | 202304 320-53800-34800 | | * | 601.38 | | |
| | | | | REINSTALL BARRIER ARM | | | | | |
| | | | | | | | | 1,265.70 | 006999 |
| ----- | | | | | | | | | |
| 4/19/23 | 00290 | 4/06/23 | 5278 | 202304 320-53800-47800 | | * | 185.00 | | |
| | | | | RELOCATE TRASH CAN | | | | | |
| 4/06/23 | | 5279 | | 202304 320-53800-47800 | | * | 125.00 | | |
| | | | | INSTALL BASKETBALL NET | | | | | |
| | | | | | | | | 310.00 | 007000 |
| ----- | | | | | | | | | |
| 4/19/23 | 00082 | 4/01/23 | 18319 | 202303 310-51300-31500 | | * | 1,590.00 | | |
| | | | | ATTORNEY SVCS-MAR23 | | | | | |
| 4/01/23 | | 18320 | | 202303 310-51300-31500 | | * | 67.90 | | |
| | | | | PARTIN SETTLEMENT | | | | | |
| 4/01/23 | | 18321 | | 202303 310-51300-31500 | | * | 270.00 | | |
| | | | | TURNPIKE TAKING | | | | | |
| | | | | | | | | 1,927.90 | 007001 |
| ----- | | | | | | | | | |
| 4/19/23 | 00321 | 3/31/23 | 1804125 | 202303 320-53800-34500 | | * | 31,117.75 | | |
| | | | | SECURITY SVCS-3/1-3/31/23 | | | | | |
| 3/31/23 | | 1804126 | | 202303 320-53800-34500 | | * | 150.00 | | |
| | | | | TRACK TIK 03/01-03/31/23 | | | | | |
| | | | | | | | | 31,267.75 | 007002 |
| ----- | | | | | | | | | |
| 4/19/23 | 00168 | 4/01/23 | 492 | 202304 310-51300-34000 | | * | 6,180.75 | | |
| | | | | MANAGEMENT FEES-APR23 | | | | | |
| 4/01/23 | | 492 | | 202304 310-51300-35200 | | * | 83.33 | | |
| | | | | WEBSITE MANAGEMENT-APR23 | | | | | |
| 4/01/23 | | 492 | | 202304 310-51300-34100 | | * | 125.00 | | |
| | | | | INFORMATION TECH-APR23 | | | | | |
| 4/01/23 | | 492 | | 202304 310-51300-51000 | | * | 1.53 | | |
| | | | | OFFICE SUPPLIES | | | | | |
| 4/01/23 | | 492 | | 202304 310-51300-42000 | | * | 184.14 | | |
| | | | | POSTAGE | | | | | |
| 4/01/23 | | 492 | | 202304 310-51300-42500 | | * | 6.60 | | |
| | | | | COPIES | | | | | |
| 4/01/23 | | 493 | | 202304 320-53800-12000 | | * | 2,475.83 | | |
| | | | | FIELD MANAGEMENT-APR23 | | | | | |
| | | | | | | | | 9,057.18 | 007003 |
| ----- | | | | | | | | | |
| 4/19/23 | 00213 | 4/12/23 | 54333 | 202303 320-53800-34500 | | * | 1,061.12 | | |
| | | | | SECURITY SVCS 3/13-3/24 | | | | | |
| | | | | | | | | 1,061.12 | 007004 |
| ----- | | | | | | | | | |

REMI -REMINGTON - MBYINGTON

| CHECK DATE | VEND# | INVOICE DATE | INVOICE | EXPENSED TO YRMO | DPT ACCT# | SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT | CHECK AMOUNT | CHECK # |
|------------|-------|--------------|----------|------------------|-----------------|--------------|-------------------------------------|--------|-----------|--------------|---------|
| 4/19/23 | 00328 | 4/01/23 | INV15481 | 202304 | 320-53800-46200 | | LANDSCAPE MAINT-APR23 | * | 24,930.00 | | |
| | | 4/04/23 | INV15495 | 202304 | 320-53800-47700 | | ADDTL TREE WORK | * | 7,200.00 | | |
| | | | | | | | REW LAWN & IRRIGATION | | | 32,130.00 | 007005 |
| 4/19/23 | 00291 | 4/01/23 | 8716 | 202304 | 320-53800-46400 | | POOL MAINTENANCE-APR23 | * | 650.00 | | |
| | | | | | | | ROBERTS POOL SERVICE AND REPAIR INC | | | 650.00 | 007006 |
| 4/19/23 | 00125 | 3/28/23 | 398189 | 202303 | 320-53800-46500 | | POOL MAINTENANCE-SIGN | * | 84.00 | | |
| | | | | | | | SPIES POOL LLC | | | 84.00 | 007007 |
| 4/19/23 | 00071 | 4/03/23 | 43188635 | 202304 | 320-53800-46800 | | PEST CONTROL-APR23 | * | 66.78 | | |
| | | | | | | | TERMINIX COMMERCIAL | | | 66.78 | 007008 |
| 4/19/23 | 00128 | 3/31/23 | USA03035 | 202303 | 320-53800-53000 | | MECHANICAL SWEEPING 3/31 | * | 1,500.00 | | |
| | | | | | | | USA SERVICES OF FLORIDA, INC | | | 1,500.00 | 007009 |
| 4/27/23 | 00290 | 4/16/23 | 5280 | 202304 | 320-53800-57200 | | REINSTALL RAILINGS | * | 365.00 | | |
| | | | | | | | BERRY CONSTRUCTION INC. | | | 365.00 | 007010 |
| 4/27/23 | 00082 | 3/01/23 | 18284 | 202302 | 310-51300-31500 | | PARTIN SETTLEMENT | * | 60.00 | | |
| | | | | | | | CLARK & ALBAUGH, LLP | | | 60.00 | 007011 |
| 4/27/23 | 00243 | 4/14/23 | 34900 | 202304 | 320-53800-53300 | | INSTALLED SIGNS | * | 3,170.00 | | |
| | | | | | | | FAUSNIGHT STRIPE & LINE INC. | | | 3,170.00 | 007012 |
| 4/27/23 | 00127 | 4/20/23 | 5286731 | 202303 | 310-51300-31100 | | ENGINEERING SVCS-MAR23 | * | 300.00 | | |
| | | | | | | | HANSON, WALTER & ASSOCIATES, INC. | | | 300.00 | 007013 |
| 4/27/23 | 00213 | 3/28/23 | 54380 | 202303 | 320-53800-34500 | | SECURITY SVCS-3/27-4/6 | * | 530.56 | | |
| | | | | | | | OSCEOLA COUNTY SHERIFF'S OFFICE | | | 530.56 | 007014 |
| 4/27/23 | 00328 | 4/11/23 | INV15534 | 202304 | 320-53800-47300 | | STUMP GRINDING | * | 600.00 | | |
| | | | | | | | REW LAWN & IRRIGATION | | | 600.00 | 007015 |

REMI -REMINGTON - MBYINGTON

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|---------------|-------|-----------------------------------|---|----------|---------------|--------|--------------------|----------------------------|
| 4/27/23 | 00125 | 4/11/23 398938 | 202304 320-53800-46500 | | MURIATIC ACID | * | 38.00 | |
| | | 4/11/23 398988 | 202304 320-53800-46500 | | BULK BLEACH | * | 775.00 | |
| | | | | | | | | 813.00 007016 |
| ----- | | | | | | | | |
| | | | | | | | TOTAL FOR BANK A | 153,875.92 |
| | | | | | | | TOTAL FOR REGISTER | 153,875.92 |

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|-------------------------|-------|-----------------------------------|--|---------------------------|--------|-----------|----------------------------|
| 4/04/23 | 00253 | 3/23/23 5264 | 202303 600-53800-53100 | RPLCD CONCRETE HAWKS NET | * | 2,400.00 | |
| | | 3/23/23 5265 | 202303 600-53800-53100 | RPLCD CONCRETE HARWOOD | * | 11,400.00 | |
| | | 3/23/23 5266 | 202303 600-53800-53100 | RPLCD CONCRETE WESTMORE | * | 7,800.00 | |
| | | 3/23/23 5267 | 202303 600-53800-53100 | RPLCD CONCRETE KNIGHTBRIG | * | 8,100.00 | |
| | | 3/30/23 5271 | 202303 600-53800-53100 | RPLCD CONRETE SCARBOROUGH | * | 8,400.00 | |
| | | 3/30/23 5272 | 202303 600-53800-53100 | RLCD CONCRETE STATHMORE | * | 5,400.00 | |
| BERRY CONSTRUCTION INC. | | | | | | | 43,500.00 000116 |
| 4/27/23 | 00253 | 4/16/23 5281 | 202304 600-53800-53100 | RPLCD CONCRETE PKLAND SQ | * | 6,600.00 | |
| | | 4/16/23 5282 | 202304 600-53800-53100 | RPLCD CONCRETE EAGLES LD | * | 2,400.00 | |
| | | 4/16/23 5283 | 202304 600-53800-53100 | RPLCD CONCRETE OAKVIEW | * | 9,000.00 | |
| BERRY CONSTRUCTION INC. | | | | | | | 18,000.00 000117 |
| TOTAL FOR BANK C | | | | | | 61,500.00 | |
| TOTAL FOR REGISTER | | | | | | 61,500.00 | |

REMI -REMINGTON - MBYINGTON

SECTION 2

Remington
Community Development District

Unaudited Financial Reporting
April 30, 2023



Table of Contents

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

Remington
Community Development District
Combined Balance Sheet
April 30, 2023

| | <i>General Fund</i> | <i>Capital Reserve Funds</i> | <i>Totals Governmental Funds</i> |
|--|-------------------------|----------------------------------|--------------------------------------|
| Assets: | | | |
| Cash: | | | |
| Operating Account | \$ 845,875 | \$ - | \$ 845,875 |
| Pavement Management | \$ - | \$ 348,342 | \$ 348,342 |
| Capital Projects Fund | \$ - | \$ 37,059 | \$ 37,059 |
| Investments: | | | |
| State Board Administration | \$ 151,883 | \$ 322,443 | \$ 474,326 |
| Total Assets | \$ 997,758 | \$ 707,844 | \$ 1,705,602 |
| Liabilities: | | | |
| Accounts Payable | \$ 43,355 | \$ 12,000 | \$ 55,355 |
| Deferred Revenue | \$ 88,600 | \$ - | \$ 88,600 |
| Total Liabilities | \$ 131,955 | \$ 12,000 | \$ 143,955 |
| Fund Balances: | | | |
| Assigned For: | | | |
| Capital Projects | \$ - | \$ 25,059 | \$ 25,059 |
| Pavement Management | \$ - | \$ 670,785 | \$ 670,785 |
| Unassigned | \$ 865,803 | \$ - | \$ 865,803 |
| Total Fund Balances | \$ 865,803 | \$ 695,844 | \$ 1,561,647 |
| Total Liabilities & Fund Equity | \$ 997,758 | \$ 707,844 | \$ 1,705,602 |

Remington
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2023

| | Adopted Budget | Prorated Budget Thru 04/30/23 | Actual Thru 04/30/23 | Variance |
|---|---------------------|----------------------------------|-------------------------|--------------------|
| Revenues: | | | | |
| Maintenance Assessment | \$ 1,468,418 | \$ 1,468,418 | \$ 1,445,625 | \$ (22,793) |
| Miscellaneous Income | \$ 5,000 | \$ 2,917 | \$ 2,900 | \$ (17) |
| Interest Income | \$ 1,000 | \$ 583 | \$ 4,538 | \$ 3,955 |
| Total Revenues | \$ 1,474,418 | \$ 1,471,918 | \$ 1,453,063 | \$ (18,855) |
| Expenditures: | | | | |
| General & Administrative: | | | | |
| Supervisors Fees | \$ 12,000 | \$ 7,000 | \$ 6,800 | \$ 200 |
| FICA | \$ 918 | \$ 536 | \$ 520 | \$ 15 |
| Engineer | \$ 18,500 | \$ 10,792 | \$ 1,425 | \$ 9,367 |
| Attorney | \$ 27,500 | \$ 16,042 | \$ 22,780 | \$ (6,738) |
| Annual Audit | \$ 3,600 | \$ - | \$ - | \$ - |
| Assessment Administration | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - |
| Property Appraiser Fee | \$ 1,000 | \$ 1,000 | \$ 827 | \$ 173 |
| Management Fees | \$ 74,169 | \$ 43,265 | \$ 43,265 | \$ 0 |
| Information Technology | \$ 1,500 | \$ 875 | \$ 875 | \$ 0 |
| Website Maintenance | \$ 1,000 | \$ 583 | \$ 583 | \$ 0 |
| Telephone | \$ 80 | \$ 47 | \$ - | \$ 47 |
| Postage | \$ 900 | \$ 525 | \$ 532 | \$ (7) |
| Insurance | \$ 46,781 | \$ 46,781 | \$ 42,523 | \$ 4,258 |
| Printing and Binding | \$ 1,500 | \$ 875 | \$ 68 | \$ 807 |
| Newsletter | \$ 3,300 | \$ 1,925 | \$ 1,762 | \$ 163 |
| Legal Advertising | \$ 2,300 | \$ 1,342 | \$ 435 | \$ 907 |
| Office Supplies | \$ 250 | \$ 146 | \$ 11 | \$ 135 |
| Dues, Licenses & Subscriptions | \$ 175 | \$ 175 | \$ 175 | \$ - |
| Administrative Contingency | \$ 1,500 | \$ 875 | \$ 342 | \$ 533 |
| Total General & Administrative | \$ 201,973 | \$ 137,783 | \$ 127,924 | \$ 9,859 |
| Operation and Maintenance | | | | |
| Environmental | | | | |
| Lake Maintenance | \$ 18,200 | \$ 10,617 | \$ 8,855 | \$ 1,762 |
| Utilities | | | | |
| Kissimmee Utility Authority | \$ 10,560 | \$ 6,160 | \$ 5,171 | \$ 989 |
| Toho Water Authority | \$ 56,000 | \$ 32,667 | \$ 17,049 | \$ 15,618 |
| Orlando Utilities Commission | \$ 19,200 | \$ 11,200 | \$ 12,235 | \$ (1,035) |
| Centurylink | \$ 8,030 | \$ 4,684 | \$ 3,403 | \$ 1,281 |
| Bright House Network | \$ 5,775 | \$ 3,369 | \$ 2,896 | \$ 473 |
| Roadways | | | | |
| Street Sweeping | \$ 30,240 | \$ 17,640 | \$ 9,657 | \$ 7,983 |
| Drainage | \$ 7,000 | \$ 4,083 | \$ 2,875 | \$ 1,208 |
| Signage | \$ 5,000 | \$ 2,917 | \$ 7,855 | \$ (4,938) |

Remington
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2023

| | Adopted Budget | Prorated Budget Thru 04/30/23 | Actual Thru 04/30/23 | Variance |
|--|---------------------|----------------------------------|-------------------------|------------------|
| Common Area | | | | |
| Landscaping | \$ 314,118 | \$ 183,236 | \$ 174,510 | \$ 8,726 |
| Feature Lighting | \$ 6,000 | \$ 3,500 | \$ 535 | \$ 2,965 |
| Irrigation | \$ 10,500 | \$ 6,125 | \$ 3,644 | \$ 2,481 |
| Trash Receptacles & Benches | \$ 1,000 | \$ 583 | \$ - | \$ 583 |
| Plant Replacement and Bed Enhancements | \$ 9,040 | \$ 5,273 | \$ 9,150 | \$ (3,877) |
| Miscellaneous Common Area Services | \$ 10,700 | \$ 6,242 | \$ 4,555 | \$ 1,687 |
| Soccer/Ball Field Maintenance | \$ 2,000 | \$ 2,000 | \$ 3,155 | \$ (1,155) |
| Recreation Center | | | | |
| Pool Maintenance | \$ 18,500 | \$ 10,792 | \$ 10,497 | \$ 295 |
| Pool Cleaning | \$ 8,400 | \$ 4,900 | \$ 5,100 | \$ (200) |
| Pool Permits | \$ 550 | \$ - | \$ - | \$ - |
| Recreation Center Cleaning | \$ 16,695 | \$ 9,739 | \$ 5,850 | \$ 3,889 |
| Recreation Center Repairs & Maintenance | \$ 8,000 | \$ 4,667 | \$ 2,770 | \$ 1,897 |
| Pest Control | \$ 832 | \$ 485 | \$ 467 | \$ 18 |
| Security | | | | |
| Recreation Center Access | \$ 5,000 | \$ 5,000 | \$ 5,005 | \$ (5) |
| Security Guard | \$ 374,835 | \$ 218,654 | \$ 228,937 | \$ (10,283) |
| Gate Repairs | \$ 15,050 | \$ 8,779 | \$ 11,870 | \$ (3,091) |
| Guard House Cleaning | \$ 3,300 | \$ 1,925 | \$ 1,050 | \$ 875 |
| Guard House Repairs and Maintenance | \$ 3,500 | \$ 2,042 | \$ - | \$ 2,042 |
| Gate Maintenance Agreement | \$ 900 | \$ 900 | \$ 2,060 | \$ (1,160) |
| Other | | | | |
| Contingency | \$ 10,000 | \$ 5,833 | \$ 3,716 | \$ 2,117 |
| Field Management Services | \$ 29,710 | \$ 17,331 | \$ 17,331 | \$ (0) |
| Total O&M Expenditures | \$ 1,008,634 | \$ 591,341 | \$ 560,198 | \$ 31,143 |
| Total Expenditures | \$ 1,210,608 | \$ 729,124 | \$ 688,121 | \$ 41,002 |
| <i>Other Financing Uses</i> | | | | |
| Transfer Out - Pavement Management | \$ 67,498 | \$ 67,498 | \$ 67,498 | \$ (0) |
| Transfer Out - Capital Projects | \$ 196,313 | \$ 196,313 | \$ 196,313 | \$ (1) |
| Total Other Financing Uses | \$ 263,810 | \$ 263,810 | \$ 263,811 | \$ (1) |
| Total Expenditures & Other Financing Uses | \$ 1,474,418 | \$ 992,934 | \$ 951,932 | \$ 41,002 |
| Net Change in Fund Balance | \$ - | \$ - | \$ 501,131 | |
| Fund Balance - Beginning | \$ - | \$ - | \$ 364,672 | |
| Fund Balance - Ending | \$ - | \$ - | \$ 865,803 | |

Remington
Community Development District
Pavement Management Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2023

| | Adopted Budget | Prorated Budget Thru 04/30/23 | Actual Thru 04/30/23 | Variance |
|--------------------------------------|-------------------|----------------------------------|-------------------------|-----------------|
| Revenues: | | | | |
| Interest Income | \$ 500 | \$ 292 | \$ 6,991 | \$ 6,699 |
| Total Revenues | \$ 500 | \$ 292 | \$ 6,991 | \$ 6,699 |
| Expenditures: | | | | |
| Contingency | \$ 600 | \$ 350 | \$ 281 | \$ 69 |
| Total Expenditures | \$ 600 | \$ 350 | \$ 281 | \$ 69 |
| Excess Revenues/Expenditures | \$ (100) | | \$ 6,710 | |
| Other Financing Sources: | | | | |
| Transfer In | \$ 67,498 | \$ 67,498 | \$ 67,498 | \$ (0) |
| Total Other Financing Sources | \$ 67,498 | \$ 67,498 | \$ 67,498 | \$ (0) |
| Net Change in Fund Balance | \$ 67,398 | | \$ 74,208 | |
| Fund Balance - Beginning | \$ 595,487 | | \$ 596,577 | |
| Fund Balance - Ending | \$ 662,885 | | \$ 670,785 | |

Remington
Community Development District
Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2023

| | Adopted Budget | Prorated Budget Thru 04/30/23 | Actual Thru 04/30/23 | Variance |
|--|---------------------|----------------------------------|-------------------------|-----------------|
| Revenues: | | | | |
| Interest Income | \$ 50 | \$ 29 | \$ 4 | (25) |
| Total Revenues | \$ 50 | \$ 29 | \$ 4 | (25) |
| Expenditures: | | | | |
| 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 | \$ 181,625 | (86,625) |
| Capital Outlay - Rec Center Improvements | \$ 11,000 | \$ - | \$ - | - |
| Capital Outlay - Street Tree Trimming | \$ 25,000 | \$ 25,000 | \$ 26,700 | (1,700) |
| Contingency | \$ 600 | \$ 350 | \$ 266 | 84 |
| Total Expenditures | \$ 166,600 | \$ 130,350 | \$ 227,991 | (97,641) |
| Excess Revenues/Expenditures | \$ (166,550) | | \$ (227,987) | |
| Other Financing Sources: | | | | |
| Transfer In | \$ 196,313 | \$ 196,313 | \$ 196,313 | 1 |
| Total Other Financing Sources | \$ 196,313 | \$ 196,313 | \$ 196,313 | 1 |
| Net Change in Fund Balance | \$ 29,763 | | \$ (31,674) | |
| Fund Balance - Beginning | \$ 37,375 | | \$ 56,733 | |
| Fund Balance - Ending | \$ 67,138 | | \$ 25,059 | |

Remington
Community Development District
Month to Month

| | Oct | Nov | Dec | Jan | Feb | March | April | May | June | July | Aug | Sept | Total |
|---|------------------|-------------------|---------------------|------------------|------------------|------------------|------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Revenues: | | | | | | | | | | | | | |
| Maintenance Assessment | \$ - | \$ 139,357 | \$ 1,188,776 | \$ 23,965 | \$ 18,959 | \$ 47,601 | \$ 26,967 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,445,625 |
| Miscellaneous Income | \$ 450 | \$ 450 | \$ 400 | \$ 270 | \$ 520 | \$ 490 | \$ 320 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,900 |
| Interest Income | \$ 260 | \$ 316 | \$ 358 | \$ 380 | \$ 1,145 | \$ 1,451 | \$ 629 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,538 |
| Total Revenues | \$ 710 | \$ 140,123 | \$ 1,189,534 | \$ 24,615 | \$ 20,624 | \$ 49,542 | \$ 27,916 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,453,063 |
| Expenditures: | | | | | | | | | | | | | |
| General & Administrative: | | | | | | | | | | | | | |
| Supervisors Fees | \$ 1,000 | \$ - | \$ 2,000 | \$ - | \$ 1,000 | \$ 1,800 | \$ 1,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,800 |
| FICA | \$ 77 | \$ - | \$ 153 | \$ - | \$ 77 | \$ 138 | \$ 77 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 520 |
| Engineer | \$ 300 | \$ 225 | \$ 75 | \$ 300 | \$ 225 | \$ 300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,425 |
| Attorney | \$ 3,366 | \$ 1,941 | \$ 4,209 | \$ 3,948 | \$ 3,030 | \$ 1,928 | \$ 4,358 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 22,780 |
| Annual Audit | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Assessment Administration | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000 |
| Property Appraiser Fee | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 827 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 827 |
| Management Fees | \$ 6,181 | \$ 6,181 | \$ 6,181 | \$ 6,181 | \$ 6,181 | \$ 6,181 | \$ 6,181 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,265 |
| Information Technology | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 875 |
| Website Maintenance | \$ 83 | \$ 83 | \$ 83 | \$ 83 | \$ 83 | \$ 83 | \$ 83 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 583 |
| Telephone | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Postage | \$ 21 | \$ 34 | \$ 55 | \$ 59 | \$ 94 | \$ 84 | \$ 184 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 532 |
| Insurance | \$ 42,523 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 42,523 |
| Printing and Binding | \$ 4 | \$ 6 | \$ 8 | \$ 8 | \$ 27 | \$ 9 | \$ 7 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 68 |
| Newsletter | \$ 119 | \$ 428 | \$ 119 | \$ 428 | \$ 238 | \$ 428 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,762 |
| Legal Advertising | \$ 212 | \$ 223 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 435 |
| Office Supplies | \$ 1 | \$ 2 | \$ 1 | \$ 1 | \$ 2 | \$ 2 | \$ 2 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11 |
| Dues, Licenses & Subscriptions | \$ 175 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175 |
| Administrative Contingency | \$ 85 | \$ 100 | \$ 107 | \$ - | \$ - | \$ 13 | \$ 37 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 342 |
| Total General & Administrative | \$ 59,272 | \$ 9,348 | \$ 13,117 | \$ 11,134 | \$ 11,082 | \$ 11,918 | \$ 12,053 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 127,924 |
| Operation and Maintenance | | | | | | | | | | | | | |
| Environmental | | | | | | | | | | | | | |
| Lake Maintenance | \$ 1,265 | \$ 1,265 | \$ 1,265 | \$ 1,265 | \$ 1,265 | \$ 1,265 | \$ 1,265 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,855 |
| Utilities | | | | | | | | | | | | | |
| Kissimmee Utility Authority | \$ 681 | \$ 795 | \$ 735 | \$ 713 | \$ 734 | \$ 750 | \$ 763 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,171 |
| Toho Water Authority | \$ 3,151 | \$ 2,646 | \$ 1,845 | \$ 3,532 | \$ 1,872 | \$ 269 | \$ 3,734 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17,049 |
| Orlando Utilities Commission | \$ 1,622 | \$ 1,595 | \$ 1,757 | \$ 1,826 | \$ 1,919 | \$ 1,701 | \$ 1,815 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,235 |
| Centurylink | \$ 268 | \$ 876 | \$ 568 | \$ 572 | \$ 269 | \$ 580 | \$ 270 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,403 |
| Bright House Network | \$ 408 | \$ 408 | \$ 408 | \$ 418 | \$ 418 | \$ 418 | \$ 418 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,896 |
| Roadways | | | | | | | | | | | | | |
| Street Sweeping | \$ - | \$ - | \$ 1,660 | \$ 3,334 | \$ 1,591 | \$ 3,073 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,657 |
| Drainage | \$ - | \$ 2,875 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,875 |
| Signage | \$ 1,910 | \$ 1,065 | \$ - | \$ - | \$ 850 | \$ 235 | \$ 3,795 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,855 |

Remington
Community Development District
Month to Month

| | Oct | Nov | Dec | Jan | Feb | March | April | May | June | July | Aug | Sept | Total |
|--|---------------------|------------------|---------------------|--------------------|---------------------|--------------------|--------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Common Area | | | | | | | | | | | | | |
| Landscaping | \$ 24,930 | \$ 24,930 | \$ 24,930 | \$ 24,930 | \$ 24,930 | \$ 24,930 | \$ 24,930 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 174,510 |
| Feature Lighting | \$ - | \$ - | \$ 535 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 535 |
| Irrigation | \$ 802 | \$ 773 | \$ 214 | \$ 274 | \$ 1,255 | \$ 325 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,644 |
| Trash Receptacles & Benches | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Plant Replacement and Bed Enhancements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,950 | \$ 7,200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,150 |
| Miscellaneous Common Area Services | \$ 365 | \$ 960 | \$ 2,105 | \$ - | \$ 330 | \$ 195 | \$ 600 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,555 |
| Soccer/Ball Field Maintenance | \$ - | \$ 85 | \$ 835 | \$ 185 | \$ 565 | \$ 1,175 | \$ 310 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,155 |
| Recreation Center | | | | | | | | | | | | | |
| Pool Maintenance | \$ 442 | \$ 2,367 | \$ 90 | \$ 777 | \$ 1,398 | \$ 1,236 | \$ 4,187 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,497 |
| Pool Cleaning | \$ 800 | \$ 1,050 | \$ 650 | \$ 650 | \$ 650 | \$ 650 | \$ 650 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,100 |
| Pool Permits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Recreation Center Cleaning | \$ 1,265 | \$ 1,100 | \$ 1,100 | \$ 1,385 | \$ 1,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,850 |
| Recreation Center Repairs & Maintenance | \$ 365 | \$ - | \$ 1,290 | \$ - | \$ - | \$ 750 | \$ 365 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,770 |
| Pest Control | \$ 67 | \$ 67 | \$ 67 | \$ 67 | \$ 67 | \$ 67 | \$ 67 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 467 |
| Security | | | | | | | | | | | | | |
| Recreation Center Access | \$ - | \$ - | \$ 1,901 | \$ - | \$ 3,104 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,005 |
| Security Guard | \$ 33,612 | \$ 31,359 | \$ 34,750 | \$ 32,820 | \$ 30,502 | \$ 33,655 | \$ 32,240 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 228,937 |
| Gate Repairs | \$ 1,901 | \$ 1,783 | \$ 920 | \$ 853 | \$ 1,399 | \$ 3,556 | \$ 1,460 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,870 |
| Guard House Cleaning | \$ 200 | \$ 200 | \$ 250 | \$ 200 | \$ 200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,050 |
| Guard House Repairs and Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gate Maintenance Agreement | \$ 2,060 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,060 |
| Other | | | | | | | | | | | | | |
| Contingency | \$ 3,686 | \$ - | \$ - | \$ - | \$ 18 | \$ 13 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,716 |
| Field Management Services | \$ 2,476 | \$ 2,476 | \$ 2,476 | \$ 2,476 | \$ 2,476 | \$ 2,476 | \$ 2,476 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17,331 |
| Total O&M Expenditures | \$ 82,276 | \$ 78,674 | \$ 80,349 | \$ 76,275 | \$ 76,811 | \$ 79,268 | \$ 86,544 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 560,198 |
| Total Expenditures | \$ 141,548 | \$ 88,023 | \$ 93,466 | \$ 87,409 | \$ 87,893 | \$ 91,186 | \$ 98,597 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 688,121 |
| Other Financing Uses | | | | | | | | | | | | | |
| Transfer Out - Pavement Management | \$ - | \$ - | \$ - | \$ - | \$ 67,498 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 67,498 |
| Transfer Out - Capital Projects | \$ - | \$ - | \$ - | \$ - | \$ 196,313 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 196,313 |
| Total Other Financing Uses | \$ - | \$ - | \$ - | \$ - | \$ 263,811 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 263,811 |
| Total Expenditures & Other Financing Uses | \$ 141,548 | \$ 88,023 | \$ 93,466 | \$ 87,409 | \$ 351,704 | \$ 91,186 | \$ 98,597 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 951,932 |
| Net Change in Fund Balance | \$ (140,838) | \$ 52,100 | \$ 1,096,068 | \$ (62,794) | \$ (331,080) | \$ (41,644) | \$ (70,681) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 501,131 |

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&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 |
| 03/10/23 | ACH | \$49,063.28 | (\$981.27) | (\$480.79) | \$0.00 | \$47,601.22 | \$47,601.22 | \$47,601.22 |
| 04/11/23 | ACH | \$6,386.02 | (\$127.74) | \$0.00 | \$0.00 | \$6,258.28 | \$6,258.28 | \$6,258.28 |
| 04/11/23 | ACH | \$21,027.12 | (\$420.52) | (\$25.76) | \$0.00 | \$20,580.84 | \$20,580.84 | \$20,580.84 |
| 04/24/23 | ACH | \$0.00 | \$0.00 | \$0.00 | \$127.40 | \$127.40 | \$127.40 | \$127.40 |
| TOTAL | | \$ 1,532,168.47 | \$ (30,643.47) | \$ (56,850.62) | \$ 950.65 | \$ 1,445,625.03 | \$ 1,445,625.03 | \$ 1,445,625.03 |

| | |
|--------------------|------------------------------|
| 98% | Gross Percent Collected |
| \$29,971.32 | Balance Remaining to Collect |

SECTION 3

SECTION 4



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

April 25, 2023

Ms. Brittany Brookes
Recording Secretary
Remington Community Development District
219 E. Livingston St.
Orlando, FL 32801

RE: Remington Community Development District – Registered Voters

Dear Ms. Brookes:

Thank you for your letter requesting confirmation of the number of registered voters within the Remington Community Development District as of April-15, 2023.

The number of registered voters within the Remington CDD is 3,205 as of April 15, 2023.

If I can be of further assistance, please contact me at 407.742.6000.

Respectfully yours,

Mary Jane Arrington
Supervisor of Elections

Vote
Osceola