

***Remington
Community Development District***

Agenda

May 27, 2025

AGENDA

Remington

Community Development District

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May 20, 2025

Board of Supervisors
Remington Community
Development District

Dear Board Members,

The Board of Supervisors of the Remington Community Development District will meet **Tuesday, May 27, 2025, at 6:00 p.m. at the Remington Rec Center, 2651 Remington Blvd., Kissimmee, FL 34744.** Following is the advance agenda for the meeting:

1. Roll Call
2. Modifications to Agenda
3. Security Report from DSI Security Services
4. Public Comment Period
5. Approval of Minutes of the April 22, 2025, Board of Supervisors Meeting
6. Consideration of DSI Security Services Rate Increase
7. Presentation of Fiscal Year 2024 Financial Audit Report
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of OCSO Reports
 - iv. Presentation of Registered Voters
 - v. Reminder of Form1 Filing Deadline- July 1st
 - D. Field Manager's Report
 - i. Discussion of Removal of Tree in 103 Harwood Right of Way
9. Supervisor's Requests
10. Next Meeting Date- June 24, 2025
11. 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 22, 2025** 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 <i>by phone</i>	District Counsel
Pete Glasscock	HWA
Alan Scheerer	Field Manager
Jill Cardwell	DSI Security Services
John Thacker	DSI Security Services

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Modifications to Agenda

Mr. Soukup: That brings us to modifications to the agenda.

Mr. Showe: Staff has no changes to the agenda.

THIRD ORDER OF BUSINESS

Security Report from DSI Security Services

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

Ms. Cardwell: This month, we had 85 violations, one tow and one attempt to tow. The E. Lakeshore Boulevard gate had 1,418 guests and 6,347 residents, for a total of 7,665. That's up from last month by approximately 500 people compared to last month. The Partin Settlement Road gate had 2,715 guests and 13,908 residents, for a total of 16,623, which was up by 100 people compared to last month. So, your grand totals are 4,133 guests and 20,155 residents, for a grand total of 24,200.

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

Mr. Mehrlich: No.

FOURTH ORDER OF BUSINESS

Public Comment Period

Mr. Soukup: That brings us to the Public Comment Period. Please state your name, address and we'll give you three minutes for your comments.

Resident (Justin Rees, 2701 Amanda Kay Way): I'm Justin Rees and I live at 2701 Amanda Kay Way. The reason why I'm here, is to discuss the parking situation. I know it's a topic that everyone hates, but I feel like there are other options, to make things a little bit easier on the residents. The application that you guys are using, is not user friendly, in the aspect of uploading Driver's Licenses or registration. I just wanted to throw up some ideas possibly, such as the police parking in the community or having a roaming towing service. That way it takes all of the policing off of you guys and all the responsibility goes to the roaming towing service. The homeowners or tenants would be issued some sort of permit or each tenant would pay \$5, like we do for a parking pass of up to two guests to be able to park at each place at a time. Something within reason, as you can't have people willy nilly, just being able to have a hundred people park here, bringing a bunch of cars. Something a little bit better than what we have, because what we have right now is very inconsiderate to the homeowner. When we want to have guests over, if I have someone coming to my house, I have to say, *"Hey man, I need you to pull out your registration to your car"* and they're like, *"Oh, why would you need my registration?"* Then I would say, *"Well, the place I live, wants your registration and stuff."* I am really big on privacy as well, in the aspect of, if there's an issue, we can police our own properties. It ultimately comes down to us, to take care of our place anyway. So, if something happens on our property, we're responsible for it. That being said, I don't think it's something necessary for the community to know the names and addresses of everyone that is my guest at my home. I understand that people live somewhere else and choose not to live

here. But I think we could make it easier and more enjoyable for the residents of the community, figuring out another way for the policing of the parking issues that we may have. I didn't know if we'd have like a discussion or something we could probably come up with, in that aspect. I know you guys have put in a lot of work into what's already here, into the processes.

Mr. Soukup: Yeah, and a lot of that's been because of people that rent out rooms in their houses and there are multiple cars. Since they don't own the house and there's no way to track it to a person, they don't reply. The business that owns a home in California does not reply to any of our emails or anything else, so we had to come up with something, to try to control this parking issue, especially for problem houses.

Resident (Justin Rees, 2701 Amanda Kay Way): You could have each registered resident, like if someone rents, present a lease agreement, to get access to the pool and this facility. So, if you have that, you could create some sort of online account portal that only residents that have actual leases here, can have, to restrict the amount of people that can have a card. It's a little bit tough on Thanksgiving, but obviously people understand.

Mr. Soukup: Yeah, it's a holiday.

Resident (Justin Rees, 2701 Amanda Kay Way): But if for my son's birthday party, if have six people here, I can't upload everybody onto the app.

Mr. Showe: Just for those instances, right now to make it easier for you, there's a drop-down tab that you can put in that you're a party. Put various under all those categories and just upload s picture. Security knows that if you flag it as a party, there's going to be multiple vehicles there. You don't need it for every single one of those cases.

Mr. Soukup: Residents can't even get barcodes, as it is, just for the gates.

Mr. Brown: Yeah, because we can't force them to.

Mr. Soukup: No.

Mr. Brown: We offer them. We try to get everybody to do it.

Resident (Justin Rees, 2701 Amanda Kay Way): I know you guys run into an issue with this main street right here being a public road.

Mr. Showe: All of the streets are public.

Resident (Justin Rees, 2701 Amanda Kay Way): You can't restrict who comes in and out, like if someone just gave the security guard at the gate the finger and said, *"I'm going through."* They can't say no, because it is a public road. So, if you had some sort of roaming towing set up,

where someone had to hang a little thing in the rearview mirror or put it on the dash, if someone parked on the side of the road, the roving towing service can just come up and take the car at the owner's expense. There would be no policing for you guys whatsoever. It would take all of the responsibility off of you would take all of the work off of security. They could spend more time doing other things, like roaming around. The other day, there were two homeless people sleeping behind the phone service box. You can't really do anything about it.

Mr. Mehrlich: The problem I had, was there were a handful of houses in the community that weren't compliant at all. They were matter of fact, just parking in the road. The attorneys spent a lot of time, a lot of money, finding out a way to enforce the rules on individual houses that are not abiding by the rules. So, that's why this thing has gotten to the point that it has. It used to be everybody just lived by the rules, but if you have a handful of people that don't abide by them and you have no way of enforcing anything, the way the laws are written and everything else, this was the best solution that we've come up with.

Resident (Justin Rees, 2701 Amanda Kay Way): Right.

Mr. Mehrlich: To be honest with you, the people that on my particular street, where we had problems, it's under control.

Resident (Justin Rees, 2701 Amanda Kay Way): Right. Yeah. I was just thinking if you had like a roaming towing service.

Mr. Showe: The one challenge with that, by Florida Statutes, we have to provide a warning. So, the rules that the Board has come up with, also allow residents to be in the road for 30 minutes, if you're cleaning out your garage or doing some other work. It also allows you to have more than two visitors, if you want.

Resident (Justin Rees, 2701 Amanda Kay Way): Right.

Mr. Showe: We are also required by Florida Statutes to provide a warning. So, we can't just tow a vehicle off of the road. By Florida Statutes, we must put a warning on that vehicle first and then we could tow it the second time. Most tow vendors won't go through and place stickers on cars and then track those stickers. They either want to yank and go or they don't want to do it at all.

Resident (Justin Rees, 2701 Amanda Kay Way): Right. Yeah. So, I was thinking, since it was owned by a private entity, you can do the same thing.

Mr. Soukup: Unfortunately, not.

Mr. Showe: Well, the entity that it's owned by, is the Remington CDD and we're public. We are a government, just like Osceola County. We have to operate under the Florida Statutes.

Resident (Justin Rees, 2701 Amanda Kay Way): Right. I was under the impression that it was almost like a private entity, like if I owned a bar and I had a parking lot beside it and somebody didn't have permission to park there. I would just have a roaming tow service.

Mr. Showe: We can't. It would be much easier if we could.

Mr. Soukup: Yeah.

Ms. Zaresk: I think it's also important that you understand what we do with the information, because I heard a concern about that. It's not something we maintain.

Mr. Showe: Correct. The only reason we're asking for a registration or Driver's License, is because, per the rules, we need to know that the person doesn't live in Remington. Those are the rules. Visitors can park on the road, but residents can't. So, the challenge that we had before, people were essentially just rotating vehicles. They know they were going to get a warning if they park at night, but if they rotate the next one out a couple nights later, then that one gets a warning and they get 30 days and reset. So, they were just rotating.

Mr. Soukup: Yeah.

Resident (Justin Rees, 2701 Amanda Kay Way): My in-laws are staying at my house while they're trying to sell their place. My wife's there. I have a vehicle. Say one day I get a delivery and I need to take up the garage space and I need to park my vehicle for one night in the road. I'm the person that's part of this community. It seems that it would be only fair that I'd be able to park my vehicle there. I understand not being able to park a vehicle there continuously.

Mr. Soukup: There are exceptions to that, when you send a form in or send an email saying, *"Here is my situation."*

Mr. Brown: Yeah, we do it constantly for re-roofs.

Mr. Soukup: Yeah. Re-roofs.

Mr. Showe: Correct. If people have issues and they have access issues to their garage or they're doing reconstruction of their house, we make exceptions all the time.

Mr. Soukup: Yeah.

Mr. Showe: So, I can give you my business card. It's on the website. You can just email me and let me know what's going on. We try to make as much accommodations as possible,

especially if people are contacting us, letting us know what's going on and it's not a continuous situation.

Mr. Scheerer: This is a relatively new system.

Mr. Showe: That's the other thing. We actually just rolled it out. We know it's rough, because we kind of made it in-house. We're trying to see how people are using it, trying to figure the ins and outs and then we'll make improvements to it down the road to make it a little more user friendly.

Resident (Justin Rees, 2701 Amanda Kay Way): The only thing that I have a problem with, is being able to upload a picture. Every time it says that the file is too large.

Mr. Showe: You have to downsize. Especially photos from iPhones.

Resident (Justin Rees, 2701 Amanda Kay Way): That's one thing I was talking about making it easier for the residents.

Mr. Showe: We just implemented it about two months ago, so we're taking all of that feedback and making some updates.

Resident (Justin Rees, 2701 Amanda Kay Way): You guys have no way of policing whether or not someone is a resident or not?

Mr. Soukup: That's why we do it. Alright, thanks for your comments on that.

FIFTH ORDER OF BUSINESS

Approval of Minutes of the March 25, 2025, Board of Supervisors Meeting

Mr. Soukup: That brings us to the approval of the minutes of the March 25th meeting.

On MOTION by Ms. Zaresk seconded by Mr. Brown with all in favor the Minutes of the March 25, 2025 Board of Supervisors Meeting were approved as presented.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-04 Approving the Fiscal Year 2026 Proposed Budget and Setting a Public Hearing

Mr. Soukup: That brings us to the consideration of Resolution 2025-04, approving the Fiscal Year 2026 Proposed Budget and setting a public hearing.

Mr. Showe: It's a little crazy that we're starting the Fiscal Year (FY) 2026 budget, but here we are. We have the resolution here in front of you. It does a couple of things for the Board. The

first thing it does, is approve Exhibit A, which will be attached to this resolution. A sample of that is attached, based on staff updates. It does set a public hearing for July 22nd here at this building and directs us to transmit it to Osceola County, as well as post it to your website. Behind that, is your budget. We've been able to keep the assessments level for this year, unless the Board is inclined to go through the assessment process again this year. We feel like it's pretty comfortable and pretty much in line with the budgets that you've seen in the past. We did our best to trim a couple line items where we could, based on actuals.

Mr. Soukup: Good.

Mr. Showe: We'll continue to refine that process as we go through this process. Obviously, the landscape contract that we have with your vendor, was for a five-year term. It has a dollar amount in it, so there were some savings there as well. We're still transferring the \$235,000 out to your *Pavement Management Fund*, which was the amount recommended by the engineer, as well as the other items to the *Capital Projects Fund*. So, your *Capital Projects Fund*, which is the last page of your budget, we've again allocated a significant amount for sidewalk repairs, that seems to be coming in pretty significantly. We also have an estimate for the wall repair, which was \$88,000. So, we've included that. It doesn't obligate you to do that work, but we received a quote and wanted to put it in and make sure you could accommodate it, if it needs to be done. Then we put our standard amounts in there for fitness equipment, pressure washing, etc. We feel like it's a good budget, as it leaves everything kind of where we had it. All of the proper reserves are going to the right places and we're not underfunded on anything. So, I think staff feels very comfortable with the budget, but we certainly can take any questions or comments from the Board.

Mr. Soukup: Okay. Are there any questions regarding Resolution 2025-04?

Ms. Zaresk: It looks good.

Mr. Scheerer: Just so you know, there are three places where we have to fix the wall, not just the one out by Partin Settlement Road.

Mr. Soukup: Right.

Mr. Scheerer: There's another one that I believe Mr. Red Miller brought up, over by his neighborhood. Then there's a small piece on Knightsbridge. It's not just \$88,000 for just that corner. There are three different locations.

Mr. Showe: Additionally, again, this is just the start of the process. Essentially, the mechanical part of today, is you're setting your assessment level. We can make adjustments to the

line items as we go through the process between now and July. Certainly, it's always difficult, as we're projecting what we're going to spend through September of 2026, as we are in April of 2025. So, it's kind of a little bit of a magic trick, a little bit of science and math and also some art as to how we get there.

Mr. Soukup: It's an alchemy.

Mr. Showe: That's a good description. We use a little bit of intuition plus math and history.

Mr. Soukup: Magic 8 Ball.

Mr. Showe: We look at trends and where we're going. I will note, obviously, as anybody who's paying homeowners insurance, our insurance is going up as well, along with everything else. So again, we'll make some changes to it. We'll keep you in the loop as we go through the process, but we feel comfortable that we can keep assessments level for this year.

Mr. Brown: Do we have, I guess for lack of a better term, CIP of which roads are coming next, now that we've funded again.

Mr. Showe: Yeah, I can pull that list up.

Mr. Glasscock: I would say Remington Boulevard would be first.

Mr. Scheerer: Yeah.

Mr. Glasscock: That's going to be probably almost half of the cost, because of the thickness of the pavement. It is doing good, but it's not doing great. The rest of them, I think they're still pretty good. With Remington Boulevard, you probably have a couple years gap, before you start to build the internal roads.

Mr. Soukup: Right.

Mr. Glasscock: So, probably Remington would be the next one. It would be Remington Boulevard and then Knightsbridge.

Mr. Brown: I never drive in Water's Edge very much and that's the one we had to do the most stuff to. How is that road?

Mr. Glasscock: Well, if you remember, there were failures in the underdrain, which is deteriorating the road itself, not just the asphalt. So, we had to go in there and redo the under drains and everything else, but it's going great. The rest of that neighborhood looks pretty good too. I mean, you do have problems with the curb in certain areas, but the roadway is doing so good, that I would probably recommend we stagger them a little bit, so we can hit the curbing harder on this side. It's going to be more expensive, but the roads themselves are doing good. So, I think we'd

stagger the neighborhood streets, so that we can hit the curbing a little bit harder than we did last time.

Mr. Brown: Yeah, well, I mean, last time it was like a 10-year project, wasn't it?

Mr. Glasscock: I think so.

Mr. Brown: All of them were done in 10 years.

Mr. Glasscock: I think we did one every other year.

Mr. Scheerer: The curbs are going to be the big thing.

Mr. Glasscock: It will make it expensive.

Mr. Scheerer: You did a bunch of them in Phase 2 the last time. We had to pull the curbs up.

Mr. Glasscock: That's because of the trees. It's 100% due to the trees that were maturing.

Mr. Brown: Same as the sidewalks.

Mr. Glasscock: The landscaper huggers said that they will grow to their environment.

Mr. Brown: I know the landscape hugger that says that. I tell them all the time, "*Yeah, no.*"

Mr. Glasscock: I don't know why they keep forcing that. I'd say put a whole bunch of trees in the park, but in the roadways, there should be less aggressive trees.

Mr. Brown: I point to the handout that Jason sent me that summed up, whereby in 2023, it would cost \$250,000 to repair the sidewalks.

Mr. Showe: Yeah.

Mr. Brown: That's a lot of money to spend on sidewalks.

Mr. Glasscock: Think about all of the subdivisions that came in after Remington. Everybody is looking at it right now.

Mr. Soukup: Yep. Any other questions?

Mr. Showe: I just want to look to see where we're at.

Mr. Soukup: Sure.

Mr. Showe: We will have \$1.2 million next year in that fund.

Mr. Brown: That will be enough to do from the gate to Partin Settlement Road. Right?

Mr. Showe: That was \$1.4 million, but I think you said it was one more year, which is why we started saving for it. Andy said that it was going to be about 2027 to 2028, when we had to do it. So, by the time we get there, that's why we started allocating that funding.

Mr. Scheerer: We might have to do some cold patching.

Mr. Jaisingh: Right.

Mr. Scheerer: Which we do, especially on Partin Settlement Road.

Ms. Zaresk: What is your sense, Pete, with all of this extra traffic that we're getting. If you say we're kind of staggering, is it worth considering that and holding off

Mr. Glasscock: I think so.

Ms. Zaresk: Because I mean I'm hearing these numbers go up dramatically and I'm seeing it.

Mr. Glasscock: Well, there's another community that we deal with and that Board stated that it wasn't fair to the residents for this part, because it is a 10-year process and they said, "*No, we're going to do it all at once.*" We repaved a whole bunch of roads that were fine.

Mr. Scheerer: Do it all at once.

Mr. Glasscock: So, our position is to stagger it. There's no sense doing work that you frankly don't really need.

Mr. Scheerer: Let the county finish what they're doing. We're getting a lot of cut through traffic, because of the construction. So, a couple years from now makes sense.

Ms. Zaresk: Yeah.

Mr. Scheerer: Let's get the bridge in. Let's get the road in.

Mr. Showe: With your estimates again, we would look at 2027. It looks like that we would have enough. You didn't have enough for Hawks Nest or the other one that you had on the list, Knightsbridge Boulevard and then from Knightsbridge to Brookstone. You had that one plus Remington Boulevard.

Mr. Glasscock: Yes.

Mr. Showe: It is about \$1.5 million. So, in 2027, if we don't touch that money and continue getting a little bit of interest, you will have enough, to be able to do both of those projects, as long as the funding holds. You put some contingency in there.

Mr. Glasscock: Yeah. I'm sure we would do Remington Boulevard and then we would probably do the speed humps as an ad and a piece of Knightsbridge as an ad. We can cut pieces out as needed.

Mr. Showe: We should be in good shape. That's why we bumped that up to accommodate those. If you continue to assess at that level, that should be enough to continue the project, because it is a 10-year process.

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

Ms. Zaresk: No.

On MOTION by Ms. Zaresk seconded by Mr. Jaisingh with all in favor Resolution 2025-04 Approving the Proposed Fiscal Year 2026 Budget and Setting a Public Hearing for July 22, 2024 at 6:00 p.m. at the Remington Recreation Center, 2651 Remington Boulevard, Kissimmee, Florida was adopted.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Showe: That brings us to Staff Reports. We'll start with Scott.

Mr. Clark: I don't have anything tonight unless you have questions for me.

Ms. Zaresk: Can you hear any better? That's the first question.

Mr. Clark: I can hear better. It's probably a combination of re-arranging the room and me being on a landline instead of a cellphone.

Mr. Scheerer: We miss you, Scott.

B. Engineer

Mr. Soukup: Pete?

Mr. Glasscock: I don't have anything.

C. District Manager's Report

i. Approval of Check Register

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

Mr. Showe: We will start with the approval of your Check Register. In the General Fund, we have Checks #7548 through #7565 and Supervisor Fees, for a total of \$56,853.34. A summary of those invoices was included. Alan and I can take any questions you might have or we can take a motion to approve.

Mr. Soukup: Are there any questions? Hearing none, we need a motion for approval.

On MOTION by Mr. Jaisingh seconded by Mr. Brown with all in favor the March 18, 2025 through April 15, 2025 Check Register in the amount of \$56,853.34 was approved.

ii. Balance Sheet and Income Statement

Mr. Showe: Behind that is your Balance Sheet and Income Statement. No action is required by the Board. The District is performing much better than budget to actuals in your General Fund. We are \$100,000 better than our budget to actuals and you're in great shape on your assessments, as you are 95% collected.

iii. Presentation of OCSO Reports

Mr. Showe: We included all of the Osceola County Sheriff's Office Reports.

D. Field Manager's Report

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

Mr. Scheerer: Yeah, we got a little bit of stuff going on out here. We're continuing to work on the landscape upgrades. Annuals have been installed, with the exception of Harwood and Hawks Nest. John will be here tomorrow or Thursday and we'll get those installed. We basically have done Harwood, Hawks Nest, Westmoreland, Waters Edge, portions of Brookstone, Southampton, Crown Ridge and Parkland Square. We're tracking the dollar amounts right now. I think we have \$132,000 in the budget and are close to \$100,000 right now. We were just waiting for all of the financials, to add the numbers up. The next community will be Club Villas. It's a rather costly one, because they have a real large front end. So, we'll be tackling that. I already have the numbers and the plants, but I think with the new annuals, if you haven't seen them, I think the new entrances will grow up. I think once we get Club Villas done, we can start working on Oakview and Somerset. The last community is Arden Place in Knightsbridge. Then whatever funding we have left over, we can allocate it to maybe some of the side wall strips and start filling some of those in. So, that's kind of where we are with that. We also cut the bushes down in the buffer area next to Ms. Patrick's property. It's going to take a while for that to grow in. We'll just keep an eye on it and monitor it. We will be coming in to trim the Palm trees as well.

Mr. Soukup: Good.

Mr. Scheerer: Hopefully that will allow that hedge to grow in a little more, get a little bit thicker. The landscaper understands that they need to be maintaining that, now that they've cut it down, on a more consistent basis. We had a backflow test here. We had three of them on the property. We had to get them all tested. Those are all tested and inspected. We had the lights

replaced at Strathmore. The sign lights were out at Strathmore on the entry signs. We had that done. I got some good news on the E. Lakeshore Boulevard entrance. The conduit has been installed. The wires have been pulled. They've been hooked up to the transformer. The final inspection was today. I'll get a hold of them tomorrow. If we pass, we get our meter back. After a year, we finally have the E. Lakeshore Boulevard sidewalk widening program completed with our lights. So, that will take care of that. We have yet to get temporary pickleball striping from anybody. They only want to do permanent striping. I've been talking to Jason about the pickleball stuff, to maybe allow whoever wants to, bring their own net or just temporarily do one court, if they have the ability to do the marking. But right now, everybody we've talked with, said they don't do it. We'll keep looking as well, as far as that goes. We own the school flashers. We have that on a test schedule and maintenance program. Those were tested and everything is good. We continue to go through the guard houses. We did put two new chairs, one in each guard house and removed the old ones. So, hopefully the officers are happy with their new chairs, if they're using them. No? Okay. So anyway, that was done and we continued to do maintenance on the guardhouses each week as well. Other than that, I'll try to answer any questions you folks might have.

Mr. Jaisingh: I have one thing. The landscape lighting coming into the community, when I walk every day, I notice a lot of them are broken and on the ground.

Mr. Scheerer: We're waiting to get all of the power back up. You're talking about at the E Lakeshore Boulevard entrance on the Palm trees?

Mr. Jaisingh: Yeah.

Mr. Scheerer: That's all part of the overall plan. Right now, I don't want to start replacing anything without having the ability to test it.

Mr. Jaisingh: Right.

Mr. Scheerer: So, once we get that done, we'll come out and remove all of the damaged lights. We'll get those replaced to make sure they're working. If they're not at a tree, we'll just eliminate it, because Palm trees are susceptible to Fusarium Wilt.

Mr. Jaisingh: Right.

Mr. Scheerer: I just received a PowerPoint from another Arborist that says there is no cure for Fusarium Wilt.

Ms. Zaresk: What is it?

Mr. Scheerer: It's lethal bronzing Fusarium Wilt.

Mr. Showe: It will spread through the community if you don't catch it.

Mr. Brown: Is that what kills the Washingtonians?

Mr. Scheerer: That's what started with Queen Palms, went to Washingtonias and it's moved on to the Medjool Palms. Apparently, it's affecting several other species of Bismarck, which are the big white looking Palm trees. They're gorgeous trees. But once they get them, according to all of the information we're getting, the only way you can stop it, is by removing the tree.

Mr. Soukup: You can't even replant because the ground is infected too.

Mr. Scheerer: Well, there are some OTC injections, some different things you can try to do, but there's no guarantee it's going to save your tree. The other thing is, the original protocol was, if you wanted to replace it with another Palm tree, you had to dig all of the dirt out and replace the soil, because the soil was contaminated. Some of the things I'm hearing through all of the different people that we deal with, landscaper and arborist, the University of Florida Extension Office, is now saying that they're leaning more towards having no trees go back in there. No Palm tree, no replacement, but to wait five years.

Ms. Zaresk: Wow.

Mr. Scheerer: There is no exact confirmation yet, but as we continue to gather this information, we'll be sure to share it with everybody. It's good information, because we have so many Palm trees. One of the big 40 footers died recently and we had that cut down. Those are some of the tallest Palm trees that I've ever seen. But we're going to continue to work. We have had no rain for about 10 days, so we'll try to stay within our watering schedule. If we can sneak some extra water in, we will, without getting in any kind of trouble. But we do have a 30-day watering window for all new landscaping and we are coordinating that with the Toho Water Authority. So, they're not going to sit there and tell us that we can't water or we're using too much water. We have a 30-day window. That's all I have.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

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

Ms. Zaresk: I have nothing. Thank you.

Mr. Soukup: Mr. Jaisingh, do you have anything?

Mr. Jaisingh: No.

Mr. Soukup: Mr. Brown?

Mr. Brown: The only thing that I have is, are we good with meeting on May 27th, because it's a day after Memorial Day? I'll be here.

Mr. Soukup: I don't care.

Mr. Brown: In the past, sometimes we had trouble getting a quorum.

Mr. Showe: The week before we had a conflict, too.

Mr. Brown: As long as there are three of us, we should be good.

Mr. Soukup: There we go.

Mr. Showe: We've done that and we've also done the hard part, which was setting the proposed budget. So, if something comes up and we don't have a quorum, we'll coordinate with the Board.

Mr. Soukup: Right. Mr. Mehrlich?

Mr. Mehrlich: I'm good.

NINTH ORDER OF BUSINESS

Next Meeting Date – May 27, 2025

Mr. Soukup: With that, our next meeting is scheduled for May 27, 2025.

TENTH ORDER OF BUSINESS

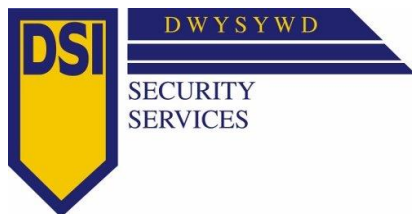
Adjournment

Mr. Soukup adjourned the meeting.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VI



**REMINGTON COMMUNITY DEVELOPMENT
DISTRICT**

**2025 Proposed Wage/Rate Increase
Proposed Effective Date: 5/28/25**

Position	Wage	Billing Rate	OT/Hol Billing Rate
Site Supervisor 40 hpw	20.00	25.48	38.22
Gate Officer Partin & Lakeshore 114 hpw	17.00	25.48	38.22
Rec Center Officer 58 hpw	17.00	25.48	38.22
Rover - 100 hpw Includes Vehicle, Vehicle Maint & Ins	17.00	28.91	41.12

**REQUEST FOR PROPOSALS NUMBER 2020-100
SECURITY SERVICES**

PRICING FORM

The designated times for service at the two (2) front Remington guard houses is 11 hours a day, seven days a week (7 PM to 6 AM). Please provide the following information: 154 WEEKLY HOURS -

\$ 25.48 per hour \$ 204,593.19 Annual Cost (52.14 weeks per year)

,

\$ 38.22 per hour on holidays

The designated times for service at the Recreation Center is estimated at 58 hours a week. See Section 4 in Scope of Services for hours. Please provide the following information: 58 WEEKLY HOURS

\$ 25.48 per hour \$ 77,054.58 Annual Cost (52.14 weeks per year)

\$ 38.22 per hour on holidays

The designated times for service for Roving Patrol, including vehicle and all associated costs is 12 hours a day, seven days a week (6PM to 6AM). Additionally, District request two (2) daytime patrols per week at 8 hours each. Please provide the following information: 100 WEEKLY HOURS

\$ 28.91 per hour

\$ 150,736.74 Annual Cost (52.14 weeks per year)

\$ 41.12 per hour on holidays

\$ 25.48 per hour for any Additional Officers Needed BEYOND CONTRACTED 100 HOURS PER WEEK
– HOLIDAYS @ \$35.63 PER HOUR

The District reserves the right to adjust the staffing and hours of operations as needed.

- ROVING PATROL RATE INCLUDES PATROL VEHICLE, MAINTENANCE, FUEL AND INSURANCE
- RATES INCLUDE A SMART PHONE
- TRACK-TIK GUARD TOUR SYSTEM WITH SMART PHONE WILL BE DIRECT BILLED SEPARATELY AT \$150/M

SECTION VII

REMINGTON COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2024

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INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Remington Community Development District, Osceola County, Florida ("District") as of and for the year ended September 30, 2024, 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, 2024, 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 May 20, 2025, 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 May 20, 2025 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.



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

Fort Pierce, Florida

May 20, 2025

REMINGTON COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

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, 2024. 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 \$5,396,770.
- The change in the District's total net position in comparison with the prior fiscal year was (\$420,176), 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, 2024, the District's governmental funds reported combined ending fund balances of \$1,299,106. 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, 2024

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, 2024

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

	2024	2023
Current assets	\$ 1,388,107	\$ 1,306,848
Capital assets	4,097,664	4,699,495
Total assets	5,485,771	6,006,343
Current liabilities	89,001	189,397
Total liabilities	89,001	189,397
Net position		
Net investment in capital assets	4,080,963	4,695,895
Restricted for capital projects	913,957	682,359
Unrestricted	401,850	438,692
Total net position	\$ 5,396,770	\$ 5,816,946

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

	2024	2023
Program revenues	\$ 1,489,155	\$ 1,487,917
General revenues	171,994	78,266
Total revenues	1,661,149	1,566,183
Expenses		
General government	206,139	182,290
Physical environment	1,875,186	1,886,257
Total expenses	2,081,325	2,068,547
Change in net position	(420,176)	(502,364)
Net position - beginning of year	5,816,946	6,319,310
Net position - end of year	\$ 5,396,770	\$ 5,816,946

REMINGTON COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$2,081,325, 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, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were 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, 2024, the District had \$4,097,664 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 2025, 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, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 489,068
Investments	874,467
Assessments receivable	12,330
Prepaid items	12,242
Capital assets:	
Non-depreciable	755,075
Depreciable	3,342,589
TOTAL ASSETS	<u>\$ 5,485,771</u>
LIABILITIES	
Accounts payable and accrued expenses	<u>\$ 89,001</u>
TOTAL LIABILITIES	<u>89,001</u>
NET POSITION	
Net investment in capital assets	4,080,963
Restricted for:	
Capital projects	913,957
Unrestricted	401,850
TOTAL NET POSITION	<u>\$ 5,396,770</u>

The accompanying notes are an integral part of this financial statement

REMINGTON COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 206,139	\$ 206,139	\$ -	\$ -
Physical environment	1,875,186	1,283,016	-	(592,170)
Total governmental activities	<u>\$ 2,081,325</u>	<u>\$ 1,489,155</u>	<u>\$ -</u>	<u>(592,170)</u>
General revenues:				
Investment earnings				50,222
Miscellaneous income				121,772
Total general revenues				<u>171,994</u>
Change in net position				(420,176)
Net position - October 1, 2023				<u>5,816,946</u>
Net position - September 30, 2024				<u>\$ 5,396,770</u>

The accompanying notes are an integral part of this financial statement

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

September 30, 2024

	MAJOR FUNDS		TOTAL
	GENERAL	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<u>ASSETS</u>			
Cash and cash equivalents	\$ 90,919	\$ 398,149	\$ 489,068
Investments	358,659	515,808	874,467
Assessments receivable	12,330	-	12,330
Prepaid items	12,242	-	12,242
TOTAL ASSETS	<u>\$ 474,150</u>	<u>\$ 913,957</u>	<u>\$ 1,388,107</u>
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts payable and accrued expenses	\$ 72,300	\$ 16,701	\$ 89,001
TOTAL LIABILITIES	<u>72,300</u>	<u>16,701</u>	<u>89,001</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	12,242	-	12,242
Restricted for:			
Capital projects	-	897,256	897,256
Unassigned	389,608	-	389,608
TOTAL FUND BALANCES	<u>401,850</u>	<u>897,256</u>	<u>1,299,106</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 474,150</u>	<u>\$ 913,957</u>	<u>\$ 1,388,107</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, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ 1,299,106
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Amount reported for governmental activities in the Statement of Net
Assets are different because:

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

Governmental capital assets	18,194,504
Less accumulated depreciation	(14,096,840)
Net Position of Governmental Activities	<u><u>\$ 5,396,770</u></u>

The accompanying notes are an integral part of this financial statement

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	MAJOR FUNDS		TOTAL
	GENERAL	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES			
Special assessments	\$ 1,489,155	\$ -	\$ 1,489,155
Miscellaneous revenue	121,772	-	121,772
Investment earnings	24,107	26,115	50,222
TOTAL REVENUES	<u>1,635,034</u>	<u>26,115</u>	<u>1,661,149</u>
EXPENDITURES			
General government	206,139	-	206,139
Physical environment	1,077,941	195,414	1,273,355
TOTAL EXPENDITURES	<u>1,284,080</u>	<u>195,414</u>	<u>1,479,494</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>350,954</u>	<u>(169,299)</u>	<u>181,655</u>
OTHER SOURCES (USES)			
Transfers in (out)	(387,796)	387,796	-
TOTAL OTHER SOURCES (USES)	<u>(387,796)</u>	<u>387,796</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	<u>(36,842)</u>	<u>218,497</u>	<u>181,655</u>
FUND BALANCE			
Beginning of year	438,692	678,759	1,117,451
End of year	<u>\$ 401,850</u>	<u>\$ 897,256</u>	<u>\$ 1,299,106</u>

The accompanying notes are an integral part of this financial statement

REMINGTON COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 181,655
--	------------

Amount reported for governmental activities in the Statement of Activities
are different because:

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

Current year provision for depreciation	<u>(601,831)</u>
Change in Net Position of Governmental Activities	<u>\$ (420,176)</u>

The accompanying notes are an integral part of this financial statement

REMINGTON COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024:

Investment	Fair Value	Credit Risk	Maturities
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	\$ 874,467	S&P AAAM	Weighted average maturity: 39 days
Total Investments	<u>\$ 874,467</u>		

REMINGTON COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

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.

REMINGTON COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

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 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

Fund	Transfer In	Transfer Out
General	\$ -	\$ 387,796
Capital Projects	387,796	
Total	<u>\$ 387,796</u>	<u>\$ 387,796</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. Transfers from the general fund to the capital projects fund per the approved budget were made in order to accumulate funds for repairs and maintenance projects.

REMINGTON COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE F - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
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	12,536,172	541,642	-	13,077,814
Buildings and other improvements	950,671	58,828	-	1,009,499
Equipment	8,166	1,361	-	9,527
Total accumulated depreciation	<u>13,495,009</u>	<u>601,831</u>	<u>-</u>	<u>14,096,840</u>
Total capital assets, being depreciated - net	<u>3,944,420</u>	<u>(601,831)</u>	<u>-</u>	<u>3,342,589</u>
Governmental activities capital assets - net	<u>\$ 4,699,495</u>	<u>\$ (601,831)</u>	<u>\$ -</u>	<u>\$ 4,097,664</u>

Depreciation expense was charged to physical environment.

NOTE G - 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 H - 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, 2024

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Special assessments	\$ 1,468,418	\$ 1,476,825	\$ 1,489,155	\$ 12,330
Miscellaneous revenue	5,000	121,772	121,772	-
Investment earnings	1,000	24,107	24,107	-
TOTAL REVENUES	<u>1,474,418</u>	<u>1,622,704</u>	<u>1,635,034</u>	<u>12,330</u>
EXPENDITURES				
Current				
General government	214,017	208,282	206,139	2,143
Physical environment	<u>1,050,705</u>	<u>1,106,662</u>	<u>1,077,941</u>	<u>28,721</u>
TOTAL EXPENDITURES	<u>1,264,722</u>	<u>1,314,944</u>	<u>1,284,080</u>	<u>30,864</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>209,696</u>	<u>307,760</u>	<u>350,954</u>	<u>43,194</u>
OTHER FINANCING SOURCES (USES)				
Carry forward balance	-	80,036	-	(80,036)
Transfer in (out) - capital projects	<u>(209,696)</u>	<u>(387,796)</u>	<u>(387,796)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(209,696)</u>	<u>(307,760)</u>	<u>(387,796)</u>	<u>(80,036)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	<u>\$ -</u>	<u>\$ -</u>	(36,842)	<u>\$ (36,842)</u>
FUND BALANCES				
Beginning of year			<u>438,692</u>	
End of year			<u>\$ 401,850</u>	

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, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were 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, 2024 and for the year ended, which collectively comprise the Remington Community Development District's basic financial statements and have issued our report thereon dated May 20, 2025.

Report on 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.

Report on 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
May 20, 2025

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

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

We have examined Remington Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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



DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 20, 2025

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, 2024, and have issued our report thereon dated May 20, 2025.

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 Reporting Requirements

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 May 20, 2025, 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 and Management

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.b. 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.

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

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

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 15.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$10,800.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$1,446,437
- 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 amended its final adopted budget under Section 189.016(6), Florida Statutes, as included on page 24.

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 \$1,489,155.
- c. The total amount of outstanding bonds issued by the district as N/A.

Additional 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

May 20, 2025

SECTION VIII

SECTION C

SECTION 1

Remington

Community Development District

Summary of Check Register

April 16, 2025 to May 19, 2025

Bank	Date	Check No.'s	Amount
General Fund			
	4/24/25	7566-7574	\$ 6,487.99
	5/1/25	7575	\$ 3,000.00
	5/9/25	7576-7578	\$ 2,776.48
	5/15/25	7579-7585	\$ 20,596.48
			<hr/>
			\$ 32,860.95
Capital Reserve			
	5/1/25	144	\$ 50,805.00
	5/15/25	145	\$ 25,089.00
			<hr/>
			\$ 75,894.00
<u>Supervisor Fees - March 2025</u>			
Brian K. Brown		51083412961994	\$ 184.70
David Jaisingh		51084	\$ 184.70
Kenneth R. Soukup		51085	\$ 164.70
Timothy P. Mehrlick		51086	\$ 184.70
Pamela M. Zaresk		51087	\$ 184.70
			<hr/>
			\$ 903.50
<u>Supervisor Fees - April 2025</u>			
Brian K. Brown		51088412961994	\$ 184.70
David Jaisingh		51089	\$ 184.70
Kenneth R. Soukup		51090	\$ 164.70
Timothy P. Mehrlick		51091	\$ 184.70
Pamela M. Zaresk		51092	\$ 184.70
			<hr/>
			\$ 903.50
Total Amount			\$ 110,561.95

CHECK DATE	VEND#	.....INVOICE..... DATE	...EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
4/24/25	00038	4/08/25	251946	202504	320-53800-34700					*	240.00		
		4/21/25	251697	202503	320-53800-34800					*	545.00		
			WI-PAK MONTHLY-APR25										
			QTRLY SVC INSPECTION										
									ACCESS CONTROL SYSTEMS LLC DBA			785.00	007566
4/24/25	00093	3/31/25	227210	202503	320-53800-47100					*	1,341.00		
			LAKE MAINTENANCE-MAR25										
									APPLIED AQUATIC MANAGEMENT, INC.			1,341.00	007567
4/24/25	00321	3/31/25	1806951	202503	320-53800-34500					*	150.00		
			TRACK TIK-MAR25										
									DSI SECURITY SERVICES			150.00	007568
4/24/25	00127	4/16/25	5293677	202503	310-51300-31100					*	251.25		
			ENGINEERING SVCS-MAR25										
									HANSON, WALTER & ASSOCIATES, INC.			251.25	007569
4/24/25	00272	1/23/25	2018851	202504	310-51300-49400					*	527.96		
			2024 TAX ROLL YEAR										
									OSCEOLA COUNTY PROPERTY APPRAISER			527.96	007570
4/24/25	00213	3/24/25	56874	202503	320-53800-34500					*	958.08		
			SECURITY SVCS-03/24-03/28										
									OSCEOLA COUNTY SHERIFF'S OFFICE			958.08	007571
4/24/25	00125	4/18/25	22268	202504	300-15500-10000					*	125.00		
			CHEMICAL CONTROLLER-MAY25										
									SPIES POOL LLC			125.00	007572
4/24/25	00335	4/08/25	138883	202503	320-53800-46300					*	465.40		
			RPR POP UP LEAK										
		4/08/25	138884	202503	320-53800-46500					*	750.00		
			RPLCD IRRIGATION TIMER										
		4/14/25	139177	202504	320-53800-46300					*	1,056.30		
			RPR PVC/POP UPS/NOZZLES										
									SSS DOWN TO EARTH OPCO LLC DBA			2,271.70	007573
4/24/25	00071	4/03/25	45826456	202504	320-53800-46800					*	78.00		
			PEST CONTROL-APR25										
									TERMINIX COMMERCIAL			78.00	007574
5/01/25	00128	3/31/25	FL122425	202503	320-53800-53000					*	1,500.00		
			MECHANICAL SWEEPING-03/25										
		4/16/25	FL122448	202504	320-53800-53000					*	1,500.00		
			MECHANICAL SWEEPING-04/08										
									USA SERVICES OF FLORIDA, INC			3,000.00	007575
									REMI -REMINGTON - HHENRY				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/09/25	00213	4/07/25 56925	202504 320-53800-34500	SECURITY SVCS-04/07-04/16	*	958.08	
				OSCEOLA COUNTY SHERIFF'S OFFICE			958.08 007576
5/09/25	00125	3/11/25 315217	202503 320-53800-46500	RPR VALVE BALL/PIPE/HOSE	*	518.40	
				SPIES POOL LLC			518.40 007577
5/09/25	00282	4/23/25 25-2100	202503 320-53800-46700	CLUBHOUSE CLEAN-03/03-31	*	1,050.00	
		4/23/25 25-2100	202503 320-53800-35000	GUARDHOUSE CLEAN-MAR25	*	250.00	
				WESTWOOD INTERIOR CLEANING INC.			1,300.00 007578
5/15/25	00268	2/26/25 40451	202502 320-53800-46300	BACKFLOW REPAIRS	*	455.00	
				AARON'S BACKFLOW SERVICES, INC.			455.00 007579
5/15/25	00082	5/01/25 19142	202504 310-51300-31500	ATTORNEY SVCS-APR25	*	650.00	
				CLARK & ALBAUGH LLP			650.00 007580
5/15/25	00168	5/01/25 547	202505 310-51300-34000	MANAGEMENT FEES-MAY25	*	6,879.17	
		5/01/25 547	202505 310-51300-35200	WEBSITE MANAGEMENT-MAY25	*	92.75	
		5/01/25 547	202505 310-51300-34100	INFORMATION TECH-MAY25	*	139.17	
		5/01/25 547	202505 310-51300-51000	OFFICE SUPPLIES	*	1.14	
		5/01/25 547	202505 310-51300-42000	POSTAGE	*	88.27	
		5/01/25 547	202505 310-51300-42500	COPIES	*	21.45	
		5/01/25 548	202505 320-53800-12000	FIELD MANAGEMENT-MAY25	*	2,755.58	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			9,977.53 007581
5/15/25	00125	4/24/25 316756	202504 320-53800-46500	BULK BLEACH-APR25	*	915.95	
				SPIES POOL LLC			915.95 007582
5/15/25	00229	3/19/25 78992	202503 320-53800-47400	RPR/RPLC GFI OUTLET	*	6,949.00	
				TERRY'S ELECTRIC INC.			6,949.00 007583

REMI -REMINGTON - HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/15/25	00292	5/01/25 2505-008	202505 320-53800-53300	SCHOOL ZONE LIGHT MAINT	*	149.00	
				TRAFFIC ENGINEERING & MGMT LLC			149.00 007584
5/15/25	00128	4/30/25 FL122483	202504 320-53800-53000	MECHANICAL SWEEPING-04/29	*	1,500.00	
				USA SERVICES OF FLORIDA, INC			1,500.00 007585
TOTAL FOR BANK A						32,860.95	
TOTAL FOR REGISTER						32,860.95	

REMI -REMINGTON - HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/01/25	00273	4/11/25 139052	202504 600-53800-47600	TREE/PLANT INSTALLATION	*	15,475.00	
		4/11/25 139053	202504 600-53800-47600	TREE/PLANT INSTALLATION	*	12,370.00	
		4/11/25 139054	202504 600-53800-47600	TREE/PLANT INSTALLATION	*	12,335.00	
		4/11/25 139055	202504 600-53800-47600	TREE/PLANT INSTALLATION	*	10,625.00	
SSS DOWN TO EARTH OPCO LLC DBA							50,805.00 000144
5/15/25	00256	4/25/25 79650	202504 600-53800-60000	INSTALL WIRE TRANSFORMER	*	25,089.00	
TERRY'S ELECTRIC INC.							25,089.00 000145
TOTAL FOR BANK C						75,894.00	
TOTAL FOR REGISTER						75,894.00	

REMI -REMINGTON - HHENRY

SECTION 2

Remington
Community Development District

Unaudited Financial Reporting
April 30, 2025



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1	<u>Balance Sheet</u>
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5	<u>Capital Projects Fund</u>
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8	<u>Assessment Receipt Schedule</u>

Remington
Community Development District
Combined Balance Sheet
April 30, 2025

	<i>General Fund</i>	<i>Capital Reserve Funds</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 151,348	\$ -	\$ 151,348
Pavement Management	\$ -	\$ 247,444	\$ 247,444
Capital Projects Fund	\$ -	\$ 202,286	\$ 202,286
Investments:			
State Board Administration	\$ 1,237,711	\$ 529,974	\$ 1,767,685
Prepaid Expenses	\$ 4,556	\$ -	\$ 4,556
Total Assets	\$ 1,393,615	\$ 979,705	\$ 2,373,319
Liabilities:			
Accounts Payable	\$ 51,687	\$ 75,894	\$ 127,581
Accrued Expenses	\$ 173	\$ -	\$ 173
Due to General Fund	\$ -	\$ -	\$ -
Deferred Revenue	\$ -	\$ -	\$ -
Total Liabilities	\$ 51,860	\$ 75,894	\$ 127,754
Fund Balances:			
Assigned For:			
Capital Projects	\$ -	\$ 126,392	\$ 126,392
Pavement Management	\$ -	\$ 777,419	\$ 777,419
Nonspendable:			
Deposits and Prepaid Items	\$ 4,556	\$ -	\$ 4,556
Unassigned	\$ 1,337,199	\$ -	\$ 1,337,199
Total Fund Balances	\$ 1,341,754	\$ 903,811	\$ 2,245,565
Total Liabilities & Fund Equity	\$ 1,393,615	\$ 979,705	\$ 2,373,319

Remington
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/25	Thru 04/30/25	Variance
Revenues:				
Maintenance Assessment	\$ 1,876,345	\$ 1,848,649	\$ 1,848,649	\$ -
Miscellaneous Income	\$ 5,300	\$ 3,092	\$ 21,845	\$ 18,753
Interest Income	\$ 1,000	\$ 583	\$ 17,052	\$ 16,469
FEMA Reimbursement	\$ -	\$ -	\$ 30	\$ 30
Total Revenues	\$ 1,882,645	\$ 1,852,324	\$ 1,887,577	\$ 35,252

Expenditures:

General & Administrative:

Supervisors Fees	\$ 12,000	\$ 7,000	\$ 5,200	\$ 1,800
FICA	\$ 918	\$ 536	\$ 398	\$ 138
Engineer	\$ 15,000	\$ 8,750	\$ 701	\$ 8,049
Attorney	\$ 27,500	\$ 16,042	\$ 14,058	\$ 1,984
Annual Audit	\$ 3,150	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,565	\$ 5,565	\$ 5,565	\$ -
Property Appraiser Fee	\$ 1,000	\$ -	\$ 528	\$ (528)
Management Fees	\$ 82,550	\$ 48,154	\$ 48,154	\$ -
Information Technology	\$ 1,670	\$ 974	\$ 1,184	\$ (210)
Website Maintenance	\$ 1,113	\$ 649	\$ 789	\$ (140)
Telephone	\$ 80	\$ 47	\$ -	\$ 47
Postage	\$ 1,200	\$ 700	\$ 3,294	\$ (2,594)
Insurance	\$ 61,939	\$ 61,939	\$ 56,239	\$ 5,700
Printing and Binding	\$ 1,000	\$ 583	\$ 35	\$ 549
Newsletter	\$ 3,500	\$ 2,042	\$ -	\$ 2,042
Legal Advertising	\$ 2,300	\$ 1,342	\$ 383	\$ 959
Office Supplies	\$ 200	\$ 117	\$ 8	\$ 108
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Administrative Contingency	\$ 1,350	\$ 802	\$ 802	\$ -
Total General & Administrative	\$ 222,210	\$ 155,416	\$ 137,513	\$ 17,903

Operation and Maintenance

Environmental

Lake Maintenance	\$ 18,200	\$ 10,617	\$ 9,387	\$ 1,230
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Utilities

Kissimmee Utility Authority	\$ 10,560	\$ 6,160	\$ 3,737	\$ 2,423
Toho Water Authority	\$ 47,602	\$ 27,768	\$ 42,820	\$ (15,052)
Orlando Utilities Commission	\$ 23,402	\$ 13,651	\$ 16,597	\$ (2,946)
Centurylink	\$ 8,263	\$ 4,820	\$ 4,840	\$ (20)
Bright House Network	\$ 5,775	\$ 3,369	\$ 2,900	\$ 469

Roadways

Street Sweeping	\$ 36,000	\$ 21,000	\$ 19,500	\$ 1,500
Drainage	\$ 7,000	\$ 4,083	\$ -	\$ 4,083
Signage	\$ 5,000	\$ 12,058	\$ 12,058	\$ -

Remington
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/25	Thru 04/30/25	Variance
Common Area				
Landscaping	\$ 370,000	\$ 215,833	\$ 179,760	\$ 36,073
Feature Lighting	\$ 6,000	\$ 3,500	\$ 7,519	\$ (4,019)
Irrigation	\$ 10,500	\$ 6,125	\$ 5,608	\$ 517
Trash Receptacles & Benches	\$ 1,000	\$ 583	\$ -	\$ 583
Plant Replacement and Bed Enhancements	\$ 9,500	\$ 5,542	\$ -	\$ 5,542
Miscellaneous Common Area Services	\$ 10,500	\$ 14,000	\$ 14,000	\$ -
Soccer/Ball Field Maintenance	\$ 4,000	\$ 2,333	\$ 435	\$ 1,898
Holiday Lighting	\$ 6,300	\$ 4,556	\$ 4,556	\$ -
Recreation Center				
Pool Maintenance	\$ 22,461	\$ 13,102	\$ 13,816	\$ (714)
Pool Cleaning	\$ 10,200	\$ 5,950	\$ 5,750	\$ 200
Pool Permits	\$ 550	\$ -	\$ -	\$ -
Recreation Center Cleaning	\$ 16,695	\$ 9,739	\$ 7,017	\$ 2,722
Recreation Center Repairs & Maintenance	\$ 8,000	\$ 4,667	\$ 3,336	\$ 1,331
Pest Control	\$ 900	\$ 525	\$ 546	\$ (21)
Security				
Recreation Center Access	\$ 5,300	\$ -	\$ -	\$ -
Security Guard	\$ 442,688	\$ 258,235	\$ 214,330	\$ 43,904
Gate Repairs	\$ 25,833	\$ 9,071	\$ 9,071	\$ -
Guard House Cleaning	\$ 3,600	\$ 2,100	\$ 1,275	\$ 825
Guard House Repairs and Maintenance	\$ 3,500	\$ 2,042	\$ 630	\$ 1,412
Gate Maintenance Agreement	\$ 2,500	\$ 1,458	\$ 1,477	\$ (19)
Other				
Contingency	\$ 12,500	\$ 10,002	\$ 10,002	\$ -
Field Management Services	\$ 33,067	\$ 19,289	\$ 19,289	\$ -
Total O&M Expenditures	\$ 1,167,396	\$ 692,177	\$ 611,040	\$ 81,137
Total Expenditures	\$ 1,389,606	\$ 847,593	\$ 748,554	\$ 99,039
<u>Other Financing Uses</u>				
Transfer Out - Pavement Management	\$ 235,000	\$ -	\$ -	\$ -
Transfer Out - Capital Projects	\$ 258,039	\$ 200,000	\$ 200,000	\$ -
Total Other Financing Uses	\$ 493,039	\$ 200,000	\$ 200,000	\$ -
Total Expenditures & Other Financing Uses	\$ 1,882,645	\$ 1,047,593	\$ 948,554	\$ 99,039
Net Change in Fund Balance	\$ -	\$ 939,023		
Fund Balance - Beginning	\$ -	\$ 402,731		
Fund Balance - Ending	\$ -	\$ 1,341,754		

Remington
Community Development District
Pavement Management Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/25	Thru 04/30/25	Variance
Revenues:				
Interest Income	\$ 5,000	\$ 2,917	\$ 14,181	\$ 11,264
Total Revenues	\$ 5,000	\$ 2,917	\$ 14,181	\$ 11,264
Expenditures:				
Contingency	\$ 600	\$ 350	\$ 289	\$ 61
Total Expenditures	\$ 600	\$ 350	\$ 289	\$ 61
Excess Revenues/Expenditures	\$ 4,400		\$ 13,892	
Other Financing Sources:				
Transfer In	\$ 235,000	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 235,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 239,400		\$ 13,892	
Fund Balance - Beginning	\$ 810,675		\$ 763,527	
Fund Balance - Ending	\$ 1,050,075		\$ 777,419	

Remington
Community Development District
Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/25	Thru 04/30/25	Variance
Revenues:				
Interest Income	\$ 10	\$ 6	\$ 6	\$ (0)
Total Revenues	\$ 10	\$ 6	\$ 6	\$ (0)
Expenditures:				
Capital Outlay - Fitness Equipments	\$ 10,000	\$ -	\$ -	\$ -
Capital Outlay - Pressure Washing	\$ 25,000	\$ 17,900	\$ 17,900	\$ -
Capital Outlay - Landscape Improvements	\$ 132,190	\$ 120,054	\$ 120,054	\$ -
Capital Outlay - Sidewalk/Roadway Improvements	\$ 120,000	\$ 61,575	\$ 61,575	\$ -
Capital Outlay - Rec Center Improvements	\$ 11,000	\$ -	\$ -	\$ -
Capital Outlay - Street Tree Trimming	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Storm Water	\$ -	\$ -	\$ 7,525	\$ (7,525)
Contingency	\$ 600	\$ 350	\$ 290	\$ 60
Total Expenditures	\$ 298,790	\$ 199,879	\$ 207,344	\$ (7,465)
Excess Revenues/Expenditures	\$ (298,780)		\$ (207,338)	
Other Financing Sources:				
Transfer In	\$ 258,039	\$ 200,000	\$ 200,000	\$ -
Total Other Financing Sources	\$ 258,039	\$ 200,000	\$ 200,000	\$ -
Net Change in Fund Balance	\$ (40,741)		\$ (7,338)	
Fund Balance - Beginning	\$ 129,118		\$ 133,730	
Fund Balance - Ending	\$ 88,377		\$ 126,392	

Remington
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessment	\$ -	\$ 193,939	\$ 1,493,412	\$ 42,656	\$ 27,779	\$ 17,971	\$ 72,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,848,649
Miscellaneous Income	\$ 1,980	\$ 640	\$ 130	\$ 585	\$ 17,390	\$ 550	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,845
Interest Income	\$ 1,516	\$ 889	\$ 891	\$ 869	\$ 3,640	\$ 4,702	\$ 4,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,052
FEMA Reimbursement	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30
Total Revenues	\$ 3,496	\$ 195,469	\$ 1,494,462	\$ 44,110	\$ 48,808	\$ 23,223	\$ 78,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,887,577

Expenditures:

General & Administrative:

Supervisors Fees	\$ 800	\$ -	\$ 1,800	\$ -	\$ 1,600	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200
FICA	\$ 61	\$ -	\$ 138	\$ -	\$ 122	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 398
Engineer	\$ 150	\$ -	\$ -	\$ -	\$ 300	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 701
Attorney	\$ 3,114	\$ 3,413	\$ 1,983	\$ 3,549	\$ 1,333	\$ 18	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,058
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,565
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528
Management Fees	\$ 6,879	\$ 6,879	\$ 6,879	\$ 6,879	\$ 6,879	\$ 6,879	\$ 6,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,154
Information Technology	\$ 139	\$ 139	\$ 139	\$ 349	\$ 139	\$ 139	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,184
Website Maintenance	\$ 93	\$ 93	\$ 93	\$ 233	\$ 93	\$ 93	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 789
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 138	\$ 61	\$ 232	\$ 2,004	\$ 214	\$ 434	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,294
Insurance	\$ 56,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,239
Printing and Binding	\$ 3	\$ 3	\$ 3	\$ 4	\$ 8	\$ 9	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35
Newsletter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383
Office Supplies	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Administrative Contingency	\$ 300	\$ 165	\$ 133	\$ -	\$ 35	\$ 69	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 802
Total General & Administrative	\$ 74,040	\$ 10,754	\$ 11,401	\$ 13,019	\$ 10,724	\$ 7,893	\$ 9,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,513

Operation and Maintenance

Environmental

Lake Maintenance	\$ 1,341	\$ 1,341	\$ 1,341	\$ 1,341	\$ 1,341	\$ 1,341	\$ 1,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,387
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Utilities

Kissimmee Utility Authority	\$ 530	\$ 543	\$ 526	\$ 531	\$ 542	\$ 543	\$ 522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,737
Toho Water Authority	\$ 8,678	\$ 1,906	\$ 245	\$ 318	\$ 359	\$ 17,473	\$ 13,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,820
Orlando Utilities Commission	\$ 1,589	\$ 1,611	\$ 1,898	\$ 1,652	\$ 6,709	\$ 1,517	\$ 1,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,597
Centurylink	\$ 1,033	\$ 676	\$ 318	\$ 677	\$ 319	\$ 678	\$ 1,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,840
Bright House Network	\$ 410	\$ 410	\$ 410	\$ 410	\$ 410	\$ 420	\$ 430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900

Roadways

Street Sweeping	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,500
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage	\$ 9,379	\$ 149	\$ 834	\$ 584	\$ 814	\$ 149	\$ 149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,058

Remington

Community Development District

Special Assessment Receipts

Fiscal Year 2025

Gross Assessments \$ 1,996,104.16 \$ 1,996,104.16
 Net Assessments \$ 1,876,337.91 \$ 1,876,337.91

ON ROLL ASSESSMENTS

							100.00%	100.00%
Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	Total
11/18/24	11/15/24	\$19,316.91	(\$386.34)	(\$883.10)	\$0.00	\$18,047.47	\$18,047.47	\$18,047.47
11/22/24	11/21/24	\$186,959.84	(\$3,739.20)	(\$7,328.70)	\$0.00	\$175,891.94	\$175,891.94	\$175,891.94
12/07/24	12/11/24	\$1,533,742.40	(\$30,674.85)	(\$60,121.64)	\$0.00	\$1,442,945.91	\$1,442,945.91	\$1,442,945.91
12/07/24	12/10/24	\$827.24	(\$16.54)	(\$12.17)	\$0.00	\$798.53	\$798.53	\$798.53
12/19/24	12/20/24	\$52,617.44	(\$1,052.34)	(\$1,898.01)	\$0.00	\$49,667.09	\$49,667.09	\$49,667.09
01/07/25	1/9/25	\$33,585.60	(\$671.71)	(\$987.51)	\$0.00	\$31,926.38	\$31,926.38	\$31,926.38
01/07/25	1/9/25	\$9,702.67	(\$194.05)	(\$267.54)	\$0.00	\$9,241.08	\$9,241.08	\$9,241.08
01/28/25	1/31/25	\$0.00	\$0.00	\$0.00	\$1,488.48	\$1,488.48	\$1,488.48	\$1,488.48
02/07/25	2/10/25	\$26,868.48	(\$537.37)	(\$548.57)	\$0.00	\$25,782.54	\$25,782.54	\$25,782.54
02/07/25	2/10/25	\$2,045.85	(\$40.89)	(\$8.99)	\$0.00	\$1,995.97	\$1,995.97	\$1,995.97
03/08/25	3/11/25	\$17,912.32	(\$358.25)	(\$175.55)	\$0.00	\$17,378.52	\$17,378.52	\$17,378.52
03/08/25	3/11/25	\$604.12	(\$12.08)	\$0.00	\$0.00	\$592.04	\$592.04	\$592.04
TOTAL		\$ 1,884,182.87	\$ (37,683.62)	\$ (72,231.78)	\$ 1,488.48	\$ 1,775,755.95	\$ 1,775,755.95	\$ 1,775,755.95

95%	Net Percent Collected
\$100,581.96	Balance Remaining to Collect

SECTION 3

Detail Activity Sheet

Job Site: Remington Community

[illegible]

Calls for Service		Arrests		Traffic Stops		Parking Violations		Routine Checks	
Calls Taken		Misdemeanor		Citations		Citations		Parks	10
Back-up		Felony		Written Warning		Written Warning	3	Schools/Library	
Self Initiated		Traffic		Verbal Warning		Verbal Warning		Businesses	10
Reports		Ordinance						Construction	



Osceola County Sheriff's Office

Detail Activity Sheet

Job Site: REMINGTON CDD # 105971

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
4/30/2025	1300	2561 REMINGTON BLVD	ARRIVED	
4/30/2025	1315	STRATHMORE	PATROL	
4/30/2025	1330	ARDEN PLACE	PATROL	
4/30/2025	1345	WESTMORELAND	PATROL	
4/30/2025	1400	HARWOOD	PATROL	
4/30/2025	1415	HAWKS NEST	PATROL	
4/30/2025	1430	WATER'S EDGE	PATROL	
4/30/2025	1445	BROOKSTONE	PATROL	
4/30/2025	1500	SOUTHAMPTON	PATROL	
4/30/2025	1515	CROWN RIDGE	PATROL	
4/30/2025	1530	WINDSOR PARK	PATROL	
4/30/2025	1545	OAKVIEW	PATROL	
4/30/2025	1600	PARKLAND SQAURE	PATROL	
4/30/2025	1615	WATER'S EDGE	PATROL	
4/30/2025	1630	EAGLES LANDING	PATROL	
4/30/2025	1645	SOMERSET	PATROL	
4/30/2025	1700	OFF DUTY		

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

Name: D/S Y. FONTANEZ

ID #: 2388

Date: 4/30/2025



Osceola County Sheriff's Office

Detail Activity Sheet

Job Site: REMINGTON CDD

DATE	TIME	LOCATION	ACTIVITY	INCIDENT #
05/14/2025	1800	REMINGTON CDD	Begin detail	
05/14/2025	1803	Knightsbridge Blvd/ Remington Blvd	Traffic Stop	Citation
05/14/2025	1823	2715 WORTHAM LN	Parking violation	Verbal
05/14/2025	1840	2735 Amanda Kay Way	Parking violation	Verbal
05/14/2025	1837	179 CLUB VILLAS LN	Checked Area	25I052252
05/14/2025	1900	179 CLUB VILLAS LN	ATC Caller	Appeared to be in order.
05/14/2025	1946	261 OWENSHIRE CIR	Loose Animal	25I052275
05/14/2025	2000	REMINGTON	Checked the area. All appears to	Be in order.
05/14/2025	2011	179 CLUB VILLAS LN; GOLF CLUB	SUSP VEH	25I052282
05/14/2025	2030	CLUB VILLAS	PATROLLED AREA	No disturbances
05/14/2025	2044	179 CLUB VILLAS	CALLER REQ CONT	25I052282
05/14/2025	2100	CHECKED PLAZA	PATROL AREA	Appeared to be in order.
05/14/2025	2110	FLAG DOWN REF NOICE COMPL	NOICE COMPL	23C189924
05/14/2025	2140	179 CLUB VILLAS LN	CHECKED AREA	NO DISTURBANCES
05/14/2025	2200	1005 BERKELEY DR	LOOSE SOG	NO CALL
05/14/2025	2200	END DETAIL	END	END

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

Name: Brad Butler #1209 Date: 9/3/2023

SECTION 4



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

April 21, 2025

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, 2025.

The number of registered voters within the Remington CDD is 3,080 as of April 15, 2025.

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

Respectfully yours,

A handwritten signature in blue ink that reads "Mj Arrington".

Mary Jane Arrington
Supervisor of Elections

Vote
Osceola

SECTION D

**Down to Earth**

PO Box 72701
Cleveland, Ohio 44192-0002
(321) 263-2700

Estimate: #119418**Customer Address**

Governmental Management Services
(GMS)
Alan Scheerer
219 E Livingston St
Orlando, Florida 32801
ascheerer@gmscfl.com
407-841-5524

Billing Address

GMS AP
Governmental Management Services
(GMS)
6200 Lee Vista Blvd
Suite 300
Orlando, FL 32822

Physical Job Address

Remington (GMS)
2995 Remington Blvd
Kissimmee, FL 34744

Job

Addtl Tree Removal &
Replacement at 103 Harwood
(Option 2)

Estimated Job Start Date

June 12, 2025

Proposed By

John Cerabino

Due Date**Estimate Details**

Description of Services & Materials	Unit	Quantity	Rate	Amount
Tree Removal/Replacement				
Tree Removal	Each	1	\$500.00	\$500.00
Stump Removal	Each	1	\$500.00	\$500.00
3'-3.5' Tree Replacement	100 Gallon	1	\$950.00	\$950.00
Trash Disposal Fee				\$250.00
Subtotal				\$2,200.00
Estimated Tax				\$0.00
Job Total				\$2,200.00

Option 2 - 103 Harwood Tree Removal & Tree Replacement

Proposed By:

Agreed & Accepted By:

John Cerabino
Down to Earth

05/23/2025

Date

Governmental Management
Services (GMS)

Date

Estimates require a 50% deposit to order and schedule any approved work. The remaining invoice balance is due upon receipt. Pricing on this proposal is good for 30 days from the date created. Actual irrigation repairs will be billed at our standard labor rate plus materials. Any loss or damage from theft, tampering, vandalism, drainage, soil conditions, salt, frost, wildlife, pests, disease, lack of proper maintenance, or acts of God are excluded from this warranty. Additionally, anything underground that cannot be marked by "No Cuts", if damaged, is not covered in the above proposal. Unless specifically quoted, this job only includes an irrigation check. If irrigation services are required, an additional bid will be submitted. If the additional bid is not accepted, DTE is not responsible for loss of materials installed. This proposal is subject to our Terms & Conditions at <https://dtelandscape.com/terms-and-conditions/>.

**Down to Earth**

PO Box 72701
Cleveland, Ohio 44192-0002
(321) 263-2700

Estimate: #119417**Customer Address**

Governmental Management Services
(GMS)
Alan Scheerer
219 E Livingston St
Orlando, Florida 32801
ascheerer@gmscfl.com
407-841-5524

Billing Address

GMS AP
Governmental Management Services
(GMS)
6200 Lee Vista Blvd
Suite 300
Orlando, FL 32822

Physical Job Address

Remington (GMS)
2995 Remington Blvd
Kissimmee, FL 34744

Job

Addtl Tree Removal at 103
Harwood (Option 1)

Estimated Job Start Date

June 12, 2025

Proposed By

John Cerabino

Due Date**Estimate Details**

Description of Services & Materials	Unit	Quantity	Rate	Amount
Tree Removal				
Tree Removal	Each	1	\$500.00	\$500.00
Stump Grinding (Remove Excess Shavings)	Each	1	\$250.00	\$250.00
Sod Replacement	Square Foot	250	\$2.00	\$500.00
Trash Disposal Fee	Each	1	\$150.00	\$150.00
Subtotal				\$1,400.00
Estimated Tax				\$0.00
Job Total				\$1,400.00

Option 1 - 103 Harwood Tree Removal, Stump Grinding & Sod Replacement

Proposed By:

Agreed & Accepted By:

John Cerabino

Down to Earth

05/23/2025

Date

Governmental Management
Services (GMS)

Date

Estimates require a 50% deposit to order and schedule any approved work. The remaining invoice balance is due upon receipt. Pricing on this proposal is good for 30 days from the date created. Actual irrigation repairs will be billed at our standard labor rate plus materials. Any loss or damage from theft, tampering, vandalism, drainage, soil conditions, salt, frost, wildlife, pests, disease, lack of proper maintenance, or acts of God are excluded from this warranty. Additionally, anything underground that cannot be marked by "No Cuts", if damaged, is not covered in the above proposal. Unless specifically quoted, this job only includes an irrigation check. If irrigation services are required, an additional bid will be submitted. If the additional bid is not accepted, DTE is not responsible for loss of materials installed. This proposal is subject to our Terms & Conditions at <https://dtelandscape.com/terms-and-conditions/>.

