

*Randal Park Community
Development District*

Agenda

February 19, 2021

AGENDA

Randal Park

Community Development District

219 E. Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

February 12, 2021

**Board of Supervisors
Randal Park Community
Development District**

Dear Board Members:

The Board of Supervisors of Randal Park Community Development District will meet **Friday, February 19, 2021 at 9:30 AM at the Randal House Clubhouse, 8730 Randal Park Blvd., Orlando, Florida 32832.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period (Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the January 15, 2021 Meeting
4. Engineer's Report
5. Review and Acceptance of Fiscal Year 2020 Audit Report
6. Consideration of Renewal Agreement with Little Aquatics for Swim Lessons
7. Consideration of Polling Place Agreement with City of Orlando
8. Consideration of Resolution 2021-04 Providing for Removal and Appointment of Treasurer
9. Consideration of Maintenance Proposals
 - A. Wetland Mitigation
 - B. Dog Park Sod
 - C. Swing Set
10. Discussion of Request to Donate Soccer Goals
11. Staff Reports
 - A. Attorney
 - B. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Field Manager's Report
 - iv. Amenity Report
12. Supervisor's Requests
13. Other Business
14. Next Meeting Date
15. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items. Speakers must fill out a Request to Speak form and submit it to the District Manager prior to the beginning of the meeting.

The third order of business is the approval of the minutes of the January 15, 2021 meeting. The minutes are enclosed for your review.

The fourth order of business is the Engineer's Report. Any engineering related items will be discussed under this item.

The fifth order of business is the review and acceptance of the Fiscal Year 2020 audit report. A copy of the report is enclosed for your review.

The sixth order of business is the consideration of renewal agreement with Little Aquatics to provide swim lessons. A copy of the proposal is enclosed for your review.

The seventh order of business is the consideration of polling place agreement with the City of Orlando for upcoming elections. A copy of the agreement is enclosed for your review.

The eighth order of business is the consideration of Resolution 2021-04 providing for the removal and appointment of Treasurer. A copy of the Resolution is enclosed for your review.

The ninth order of business is the consideration of maintenance related proposals. The wetland mitigation and dog park sod proposals are enclosed under Sections A-B and the swing set proposals will be provided under separate cover.

The tenth order of business is the discussion of request from a resident to donate soccer goals. A copy of the e-mail correspondence is enclosed for your review.

Section B of the eleventh order of business is the District Manager's Report. Sub-Section 1 includes the check register for approval and Sub-Section 2 includes the balance sheet and income statement for review. Sub-Section 3 is the presentation of the Field Manager's Report that contains the details of the field issues going on in the community and Sub-Section 4 is the presentation of the Amenity Report detailing the activities going on in the community.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Jason M. Showe
District Manager

CC: Jan Carpenter, District Counsel
James Hoffman, District Engineer
Marcia Calleja, Amenity Manager
Alexandra Penagos, Community Manager
Darrin Mossing, GMS

Enclosures

MINUTES

MINUTES OF MEETING
RANDAL PARK
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Randal Park Community Development District was held Friday, January 15, 2021 at 9:30 a.m. at the Randal House Clubhouse, 8730 Randal Park Boulevard, Orlando, Florida.

Present and constituting a quorum were:

Stephany Cornelius	Chairperson
Katie Steuck	Vice Chairperson
Chuck Bell	Assistant Secretary
David Grimm	Assistant Secretary
Matthew Phelps	Assistant Secretary

Also present were:

Jason Showe	District Manager
Kristin Trucco	District Counsel
James Hoffman	District Engineer
William Viasalyers	Field Manager by phone
Marcia Calleja	Amenity Manager
Alexandra Panagos	Community Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the November 20, 2020 Meeting

On MOTION by Mr. Phelps seconded by Mr. Grimm with all in favor the minutes of the November 20, 2020 meeting were approved as presented.
--

FOURTH ORDER OF BUSINESS**Engineer's Report**

Mr. Hoffman stated I'm sure that anyone who lives in Phase 5 is aware the pavement repairs on the northern portion of the site have been ongoing the last few days and they are either finished or just wrapping up a few things this morning. There are no issues we have been made aware of, we are in close contact with the City and making sure we have plenty of personnel out there to manage traffic. Hopefully, there are no issues we are unaware of. We expect that work will be 100% complete today and I will make a site visit to review it then we will work with Mattamy to close everything out with the CDD. Just to remind everyone those roads are owned and maintained by the City of Orlando and these repairs were related more to the warranty of the initial install, which is why we were working through Mattamy and the contractor. For any of the roads in the Randal Park CDD those are owned and maintained by the City of Orlando. If there are any future concerns by the residents let the District know and we will review as needed.

Ms. Steuck stated if you are driving out of Randal Park on Randal Park Boulevard there are two big bumps in the road and they have been reported to the City but this may be on the last of their priorities to fix. Are you working with someone specifically at the City now? As this project wraps up can you mention it to them? You will know what I'm talking about when you come to check later.

Mr. Hoffman stated there is one that I am aware of that has been there for a while right around where the road four-lanes down to two. There is a 3" bump coming through and I think there is one other we identified. I can mention that to the City and see if we can get that in front of them. I believe there has been some transition in the streets and drainage group recently and we can let the City know. Those portions were completed around 2011 and it has been under City maintenance since 2013. The first thing we look for is utility pipes that cross under there, that is usually when you see a break like that and our best guess is that is related to some directional drills for power or communications service that may be serving the school. We will bring it to the City's attention.

Mr. Grimm stated at the last community meeting I had with Mr. Gray and the traffic people from the City there was discussion that they are going to add a right turn only lane into the school. Is that something they could tie into that project so it is built into one proposal?

Mr. Hoffman stated that is good feedback and I appreciate that background. That could be pretty far out and they could just grind and shape that down to smooth out the transition and if

there is a more substantial repair maybe it could be addressed at that time. This is probably far enough away so it is not connected to the tail end of the turn lane so I wouldn't think it would be absorbed into a larger construction or repair but we will bring it to the City's attention.

We have been discussing the Phase 5 ponds in the north in accordance with the District and CFX to prepare and process the South Florida Water Management District's environmental resource permit modification for the proposed pond modification. All the work was done on behalf of Virgin Trains and Brightline before that, but we did have to work with the CDD to get signatures and so forth. All this work was contemplated in agreements going back several years, obligating the CDD to do certain things as we were going through and as discussed these modifications are a net improvement to the District in terms of what was previously approved and permitted, which was a wall right through the pond. Those permitting efforts at South Florida are ongoing, we will keep the District apprised of when those permits get issued. We expect comments back any day now and outside of that we are working with District Counsel to review some easements and finalize a few things that CFX and Virgin Trains needed to lock in place for that in terms of what is going to remain in perpetuity for access and maintenance and so forth. There are also some wetland conveyance tracts that Counsel is reviewing as well.

Ms. Trucco stated the wetland conveyance tracts are on the agenda for today. After the Board approves them we will need you to sign the certificate. I think Mattamy has also sent over some non-substantive comments on those. We will finish reviewing the comments and incorporate them.

With respect to the railroad project, those are some pretty complex documents, so Jan and I are reviewing them and as soon as we finish with our comments we are going to send them to you and send them back to Ambarina and Stephanie, the Chair as well.

Mr. Hoffman stated we don't have a clear timeline on when they are going to start those pond modifications, it is based on the South Florida permit and other things as well. I think it is possible they could be out there working on that within the next 30 days, but we will keep the District updated on staff's approvals and when that work is expected to start.

All the work should be done from the 528 side, there shouldn't be any traffic going through the CDD, all their access is directly from the expressway on that side of the pond. All the improvements should be limited to that side of the pond as well.

Ms. Cornelius asked is there something such as a cheat sheet for this railroad project, something that would show a picture and key facts about it that somebody without a technical background could get an idea of the project to show the net benefit to the CDD?

Mr. Hoffman stated there is nothing beyond some very technical engineering plans. We could put something together but it would take a little bit of time to get the materials and a quick sketch together and advise the District of what the plan is there. We may get something from the Property Appraiser aerial just to help communicate with the residents of what is happening, but the conversation dated back to well before we had a resident presence on the Board and with some of the agreements that were really spelled out clearly what the District is already obligated to do particularly with some of the easements that Kristen and Jan are reviewing. There were very specific terms the District is already committed to. I will be happy to sketch something. The existing, current work they are permitted to do would be to come in and put a giant retaining wall through the wet portion of the pond and the residents would basically be looking at water then a retaining wall. They have what they need to proceed with that work so this will allow them to place fill in the pond, which will result in a nice grass slope on the other side then a landscape buffer and the wall.

Ms. Cornelius stated homes back there are having a harder time to sell because buyers don't have an accurate idea of that that property is going to look like. It was just a thought to give them something that realtors could use to say, this is going to be a good project.

Mr. Phelps stated even a computer rendering would help. The people living there have no idea what the finished product is supposed to look like. They just know there is a train and some water.

Mr. Hoffman stated we have the capability to do that inhouse. Those renderings take a lot of time and we are probably looking at \$2,000 worth of time for the graphic designer to do a full rendering. We would be happy to do that if the District would like to push that forward in order to help support home sales of residents and so forth. If that is something the District would prefer not to spend the money on, I will check with the engineer for Brightline and see if they did anything, but I have not seen anything through this whole process and I don't believe they had to do any renderings from a public engagement standpoint. With minimal time required I can sketch up the limits on an aerial but I don't think that is the intent of what Stephanie is asking. It

is more of a standpoint that I want to sell my house and I want to convey to somebody this is going to be a better view across that lake.

Ms. Cornelius stated I can also reach out to the attorney I have been working with on those easements and ask her if she has anything to save the District that cost.

Mr. Hoffman stated to my knowledge there is language specifying what the plantings will look like, but I don't believe there was any cross section. The highlights are (1) you get grass on the other side of the slope, (2) some landscaping and trees to buffer the wall and (3) the sound wall won't cover up the entire train just some of the train, but the idea of the sound wall covers up the wheels of the train, which is where all the noise emanates from. You will still see a train peaking over the top of the wall but having the wall at track level it buffers all the noise. It is a significant improvement to the current condition because there is no sound wall or buffering from 528.

Mr. Showe stated if there are no drawings then maybe just a memo from the Engineer explaining what he just said that you could hand to someone. We will let Kristen and Jimmy see what they can find first then we will take it another way if there is no sketch available.

Mr. Hoffman stated we as the District have to be careful what we represent is going to be there since this is a Virgin Train project. We know what we agreed to and we have to be careful to stick to what is agreed to and not imply promises that are beyond what is within our control.

Ms. Steuck asked outside of the email that Jason sent regarding the roundabout construction, which has significantly exceeded the expected timeframe already, are you in contact with the City about that at all?

Mr. Hoffman stated the first I heard about the roundabout project is when I drove out to Randal Park and saw the construction. They don't contact us, they own and operate that right of way, they have full permitting authority for that right of way. That portion of Randal Park Boulevard even though there are CDD tracts adjacent to it, is all City of Orlando right of way. I will ask the general status update on that.

Ms. Steuck stated they did provide an update on that and they expect it to be done more month.

Mr. Showe stated that was from Orlando Health, not the City of Orlando.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2021-02
Accepting Conveyance of
Wetland/Conservation Tracts**

Ms. Trucco stated Resolution 2021-02 is the conveyance of a wetland and conservation tract from the developers, Mattamy Florida LLC is conveying the wetland tract and Mattamy Orlando LLC is conveying the conservation tract. These conveyances were contemplated in the original development plan for the development. They are also referenced in the bond work for the development when this District was first established. It is a standard conveyance of two tracts. Attached to the resolution are the documents to evidence the conveyance. The first one is the wetland tract; you have a special warranty deed; this document transfers the actual real property from the developer to the District. Following that you have a bill of sale, which transfers all the improvements on the real property from the developer to the District. Following that you have an agreement regarding taxes, which is a promise from the developer to the District that there are no outstanding taxes on the real property or improvement being transferred to the District. Following that you have an owner's affidavit, which is also a promise from the developer to the District that there are no encumbrances on the real property or improvements being transferred to the District. Following that is the District Engineer's Certificate, required by the bondholders and the initial bond indenture and all the bond documents. Before the District can accept any conveyance of real property or improvements it has to have a certificate from the District Engineer that he has reviewed everything, all the permits, the construction standards and is confirming that the real property and improvements are up to the District's standards. We have both sets of documents for the wetland and the conservation tract. We did receive some non-substantive comments from Mattamy and we are reviewing those.

On MOTION by Mr. Grimm seconded by Ms. Steuck with all in favor Resolution 2021-02 was approved subject to staff's review and acceptance of the comments from Mattamy and the Engineer's review of both conveyances.
--

Mr. Hoffman left the telephone conference call at this time.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2021-03
Ratifying and Approving District's
Enrollment in E-Verify System**

Ms. Trucco stated the Florida legislature recently enacted a law that as of January 1st all public employers are required to enroll in the E-Verify System in order verify the work authorization of all its public employees. Under the law the District is considered a public employer and we are required to comply with this law and as part of that we have to enroll in the E-Verify System and we have to execute a memorandum of understanding. Moving forward how this is going to impact the District is that any subcontractor or contractor that the District enters into an agreement with also has to enroll in the E-Verify System. It was initially a federal law and required all federal employees and employers to verify the work authorization of their employees. Now the state has adopted this so all public employers are required to comply. As of January 1st we have amended all of our agreements to include the E-Verify statute section to ensure compliance with the new law. Today we are looking for approval of this resolution, which is going to approve and ratify all the District's actions that have been taken to enroll in the program including executing the memorandum of understanding and moving forward it delegates authority to the chair and vice chair and District staff to take any actions needed and to execute any documents in order to ensure compliance with this new law.

On MOTION by Mr. Grimm seconded by Ms. Cornelius with all in favor Resolution 2021-03 was approved.

SEVENTH ORDER OF BUSINESS

**Consideration of Non-Ad Valorem
Assessment Administration Agreement with
Orange County Property Appraiser**

Mr. Showe stated this is the agreement with the Property Appraiser that we approve annually so that we can place our assessments on the tax bill.

On MOTION by Ms. Cornelius seconded by Ms. Steuck with all in favor the non-ad valorem assessment administration agreement with the Orange County Property Appraiser was approved.

EIGHTH ORDER OF BUSINESS

Discussion Items

Mr. Showe stated some of the following items will require future action by the Board based on the discussions today. We are going to start preparing next year's budget and this is a good time to start having these discussions.

A. Additional Swing Sets

The Board discussed the size needed to accommodate a swing set, the number of requests, possible impact to liability insurance, the necessity of required border and mulch, possibly put it in a green space rather than an established park and shade structure. Staff will bring back proposals with the layout and pricing information for the front park.

B. Current Roadway Projects

This item discussed earlier in the meeting.

C. Benches and Lighting Around District Pond

The Board discussed the pros and cons of having lighting for benches around the pond and staff will bring back proposals for lighting options for consideration.

D. Holiday Lighting

The Board discussed the proposal from Terry’s Electric for power necessary for holiday lighting and commercial grade holiday lighting options. It was the consensus of the Board to have the electrical outlets installed according to the proposal from Terry’s Electric then obtain another proposal for lighting the entrance to be discussed at a future meeting.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Manager

i. Approval of Check Register

Mr. Showe presented the check register from November 1, 2020 through December 31, 2020 in the amount of \$435,499.30.

On MOTION by Ms. Cornelius seconded by Ms. Steuck with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package.

iii. Field Manager's Report

1. Turf Proposals

Mr. Viasalyers stated we were able to get the artificial turf proposals and compare them to the real turf and there is a significant difference in cost. With real turf we can expect a life of 5 – 10 years, the artificial turf there is about an 8-year life expectancy. I don't think it would be wise to go with artificial turf based on the cost received from the two vendors that provided proposals.

Ms. Steuck stated the greenspace in the park still look pretty bad and I'm hesitant to do anything else with Yellowstone because they are not taking care of what is currently there.

Mr. Phelps stated the underlying issue is there needs to be substantial drainage improvements before we put in additional turf.

Mr. Showe stated it is incredibly difficult to keep a dog park looking good.

Ms. Steuck asked is Yellowstone going to grade it so the water runs off?

Mr. Viasalyers stated they are just going to grade it to be able to install the turf. This is the first I have heard to look into the cost of drainage.

Mr. Showe stated if drainage is the concern it would be worth working with them and figure out the drainage issue before we install turf. William can also coordinate with the Engineer to look at and get his recommendation. If you can get that area to dried out then the investment in sod won't be wasted. Based on the weather this isn't something we would want to do right away anyway.

Mr. Viasalyers stated Yellowstone did get rid of the previous company they were using for fertilizer and chemicals for weed treatment and they are now working with TruGreen. They started last month and we should start seeing more positive results around the community with the weed treatment and fertilization program.

iv. Amenity Report

Ms. Panagos gave an overview of the amenity report, copy of which was included in the agenda package.

Mr. Showe stated the Board currently has a vendor, Little Aquatics, that provides swim lessons and their contract for the season is over and they would look to start a new one in the April timeframe, but we were also approached by the previous vendor, Swim Kids, about coming

back. We don't want two vendors and would like to see if you were interested in making a change. I don't believe there has been an issue with Little Aquatics and I believe there was an issue with the prior company in not wanting to give the contribution initially, which is why we switched. I recommend we not make a change, the current vendor has been good for the community.

Mr. Showe will bring back a contract for the upcoming swim season with the current vendor for swim lessons.

TENTH ORDER OF BUSINESS Supervisor's Requests

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS Other Business

There being none, the next item followed.

TWELFTH ORDER OF BUSINESS Next Meeting Dates

Mr. Showe stated the next meeting is February 19, 2021.

On MOTION by Ms. Steuck seconded by Mr. Phelps with all in favor the meeting adjourned at 10:57 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

**RANDAL PARK
COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13-22
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	23
Notes to Required Supplementary Information	24
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	25-26
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	27
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28-29



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Randal Park Community Development District
City of Orlando, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Randal Park Community Development District, City of Orlando, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bhav & Associates

February 10, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Randal Park Community Development District, City of Orlando, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$5,224,169).
- The change in the District's total net position in comparison with the prior fiscal year was \$260,890, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$2,624,948, an increase of \$228,037, in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, assigned for capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

The government-wide financial statements include all governmental activities that are principally supported by 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 functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

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

	NET POSITION SEPTEMBER 30,	
	2020	2019
Current and other assets	\$ 2,665,736	\$ 2,443,794
Capital assets, net of depreciation	7,073,528	7,315,663
Total assets	<u>9,739,264</u>	<u>9,759,457</u>
Current liabilities	377,455	388,963
Long-term liabilities	14,585,978	14,855,553
Total liabilities	<u>14,963,433</u>	<u>15,244,516</u>
Net position		
Net investment in capital assets	(7,511,959)	(7,539,403)
Restricted	1,614,691	1,532,324
Unrestricted	673,099	522,020
Total net position	<u>\$ (5,224,169)</u>	<u>\$ (5,485,059)</u>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2020	2019
Program revenues		
Charges for services	\$ 2,149,426	\$ 1,895,012
Operating grants and contributions	61,760	87,709
Capital grants and contributions	4	414,604
General revenues		
Unrestricted investment earnings	3,396	5,115
Total revenues	<u>2,214,586</u>	<u>2,402,440</u>
Expenses:		
General government	112,196	112,770
Maintenance and operations	1,026,591	1,015,440
Interest	814,909	809,142
Bond issuance costs	-	240,750
Total expenses	<u>1,953,696</u>	<u>2,178,102</u>
Change in net position	<u>260,890</u>	<u>224,338</u>
Net position - beginning	<u>(5,485,059)</u>	<u>(5,709,397)</u>
Net position - ending	<u>\$ (5,224,169)</u>	<u>\$ (5,485,059)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$1,953,696. The costs of the District's activities were paid by program revenues. Program revenues were comprised primarily of assessments for both the current and prior fiscal years. The decrease in revenue is due to the contribution of capital assets from the Developer in the amount of \$413,186 during the previous fiscal year. The decrease in expenses is due to no bond issuance costs in the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2020, the District had \$7,727,961 invested in capital assets. In the government-wide financial statements depreciation of \$654,433 has been taken, which resulted in a net book value of \$7,073,528. More detailed information about the District's capital assets is presented in the notes of the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Debt

At September 30, 2020, the District had \$14,710,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	Governmental Activities
ASSETS	
Cash	\$ 335,276
Investments	321,592
Assessments receivable	8,720
Due from others	15,989
Prepays and other assets	39,622
Restricted assets:	
Investments	1,944,537
Capital assets:	
Depreciable, net	7,073,528
Total assets	9,739,264
 LIABILITIES	
Accounts payable	40,788
Accrued interest payable	336,667
Non-current liabilities:	
Due within one year	290,000
Due in more than one year	14,295,978
Total liabilities	14,963,433
 NET POSITION	
Net investment in capital assets	(7,511,959)
Restricted for debt service	1,614,691
Unrestricted	673,099
Total net position	\$ (5,224,169)

See notes to the financial statements

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<u>Functions/Programs</u>	Program Revenues				Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Primary government:					
Governmental activities:					
General government	\$ 112,196	\$ 112,196	\$ -	\$ -	\$ -
Maintenance and operations	1,026,591	884,919	47,220	4	(94,448)
Interest on long-term debt	814,909	1,152,311	14,540	-	351,942
Total governmental activities	1,953,696	2,149,426	61,760	4	257,494
General revenues:					
Unrestricted investment earnings					3,396
Total general revenues					3,396
Change in net position					260,890
Net position - beginning					(5,485,059)
Net position - ending					\$ (5,224,169)

See notes to the financial statements

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 335,276	\$ -	\$ -	\$ 335,276
Investments	321,592	1,944,046	491	2,266,129
Due from other funds	-	2,651	-	2,651
Due from others	15,989	-	-	15,989
Assessments receivable	4,059	4,661	-	8,720
Prepays and other assets	39,622	-	-	39,622
Total assets	<u>\$ 716,538</u>	<u>\$ 1,951,358</u>	<u>\$ 491</u>	<u>\$ 2,668,387</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 40,788	\$ -	\$ -	\$ 40,788
Due to other funds	2,651	-	-	2,651
Total liabilities	<u>43,439</u>	<u>-</u>	<u>-</u>	<u>43,439</u>
Fund balances:				
Nonspendable:				
Prepaid items	39,622	-	-	39,622
Restricted for:				
Debt service	-	1,951,358	-	1,951,358
Capital projects	-	-	491	491
Assigned for:				
Capital reserve	321,592	-	-	321,592
Unassigned	311,885	-	-	311,885
Total fund balances	<u>673,099</u>	<u>1,951,358</u>	<u>491</u>	<u>2,624,948</u>
Total liabilities and fund balances	<u>\$ 716,538</u>	<u>\$ 1,951,358</u>	<u>\$ 491</u>	<u>\$ 2,668,387</u>

See notes to the financial statements

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Fund balance - governmental funds \$ 2,624,948

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	7,727,961	
Accumulated depreciation	<u>(654,433)</u>	7,073,528

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(336,667)	
Bonds payable	<u>(14,585,978)</u>	<u>(14,922,645)</u>
Net position of governmental activities		<u>\$ (5,224,169)</u>

See notes to the financial statements

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 987,148	\$ 1,152,311	\$ -	\$ 2,139,459
Other contributions	47,220	-	-	47,220
Miscellaneous revenue	9,967	-	-	9,967
Interest	3,396	14,540	4	17,940
Total revenues	<u>1,047,731</u>	<u>1,166,851</u>	<u>4</u>	<u>2,214,586</u>
EXPENDITURES				
Current:				
General government	112,196	-	-	112,196
Maintenance and operations	767,114	-	-	767,114
Debt service:				
Principal	-	275,000	-	275,000
Interest	-	814,897	-	814,897
Capital outlay	17,342	-	-	17,342
Total expenditures	<u>896,652</u>	<u>1,089,897</u>	<u>-</u>	<u>1,986,549</u>
Excess (deficiency) of revenues over (under) expenditures	151,079	76,954	4	228,037
Fund balances - beginning	<u>522,020</u>	<u>1,874,404</u>	<u>487</u>	<u>2,396,911</u>
Fund balances - ending	<u>\$ 673,099</u>	<u>\$ 1,951,358</u>	<u>\$ 491</u>	<u>\$ 2,624,948</u>

See notes to the financial statements

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$ 228,037
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is eliminated and capitalized as capital assets in the statement of net position.	17,342
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(259,477)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	5,413
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(5,425)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	<u>275,000</u>
Change in net position of governmental activities	<u>\$ 260,890</u>

See notes to the financial statements

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Randal Park Community Development District ("District") was established December 11, 2006. The District was created by Ordinance of the City of Orlando, Florida, 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 purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District. During the current fiscal year, the boundaries of the District were expanded by approximately 18 acres bringing the total acreage coverage of the District to approximately 595 acres.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2020, two board members were elected by qualified electors within the District and three board members were affiliated or appointed by Mattamy Homes ("Current Developer").

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") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

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

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

Prepaid Items

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

Capital Assets

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

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

NOTE 2 – 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 - stormwater	30
Recreational facilities and other	30
Furniture, fixtures and 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.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

The District can establish limitations on the use of fund balance as follows:

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

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for 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 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

	Amortized Cost	Credit Risk	Maturities
Wells Fargo Advantage Government Money Market Fund	\$ 1,944,537	S&P AAAM	Weighted average of the fund portfolio: 37 days
Local Government Surplus Trust Funds (FL PRIME)	321,592	S&P AAAM	Weighted average of the fund portfolio: 48 days
Total Investments	<u>\$ 2,266,129</u>		

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

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2020, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Infrastructure - stormwater	\$ 2,035,276	\$ -	\$ -	\$ 2,035,276
Recreational facilities and other	5,664,512	-	-	5,664,512
Furniture, fixtures and equipment	10,831	17,342	-	28,173
Total capital assets, being depreciated	7,710,619	17,342	-	7,727,961
Less accumulated depreciation for:				
Infrastructure - stormwater	80,798	67,843	-	148,641
Recreational facilities and other	311,992	188,817	-	500,809
Furniture, fixtures and equipment	2,166	2,817	-	4,983
Total accumulated depreciation	394,956	259,477	-	654,433
Total capital assets, being depreciated, net	7,315,663	(242,135)	-	7,073,528
Governmental activities capital assets	\$ 7,315,663	\$ (242,135)	\$ -	\$ 7,073,528

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG-TERM LIABILITIES

Series 2012

On May 17, 2012, the District issued \$5,115,000 of Special Assessment Revenue Bonds, Series 2012 consisting of \$835,000 Term Bonds Series 2012 due on November 1, 2022 with a fixed interest rate of 5.75%, \$1,490,000 Term Bonds Series 2012 due on November 1, 2032 with a fixed interest rate of 6.125%, and \$2,790,000 Term Bonds Series 2012 due on November 1, 2042 with a fixed interest rate of 6.875%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid serially on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2013 through November 1, 2042.

The Series 2012 Bonds due November 1, 2042 are subject to redemption at the option of the District after November 1, 2032 as outlined in the Bond Indenture. The remaining Series 2012 Bonds are not subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

Series 2015

On March 18, 2015, the District issued \$9,055,000 of Special Assessment Revenue Bonds, Series 2015 consisting of \$1,755,000 Term Bonds Series 2015 due on November 1, 2025 with a fixed interest rate of 4.25%, \$2,760,000 Term Bonds Series 2015 due on November 1, 2035 with a fixed interest rate of 5.00%, and \$4,540,000 Term Bonds Series 2015 due on November 1, 2045 with a fixed interest rate of 5.20%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid serially on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2016 through November 1, 2045.

The Series 2015 Bonds due November 1, 2035, and thereafter, are subject to redemption at the option of the District on or after November 1, 2025 as outlined in the Bond Indenture. The Series 2015 Bonds due on November 1, 2025 are not subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Series 2018

On November 30, 2018, the District issued \$1,770,000 Special Assessment Revenue Bonds, Series 2018 consisting of multiple term bonds with maturity dates ranging from May 1, 2024 to May 1, 2049 and fixed interest rates ranging from 4.1% to 5.2%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2020 through May 1, 2049.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2018 Bonds are not subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2012	\$ 4,670,000	\$ -	\$ 90,000	\$ 4,580,000	\$ 95,000
Less original issue discount	(59,010)	-	(2,608)	(56,402)	-
Series 2015	8,545,000	-	155,000	8,390,000	165,000
Less original issue discount	(70,437)	-	(2,817)	(67,620)	-
Series 2018	1,770,000	-	30,000	1,740,000	30,000
Total	\$ 14,855,553	\$ -	\$ 269,575	\$ 14,585,978	\$ 290,000

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2021	\$ 290,000	\$ 801,760	\$ 1,091,760
2022	300,000	787,805	1,087,805
2023	315,000	773,244	1,088,244
2024	330,000	757,717	1,087,717
2025	355,000	741,062	1,096,062
2026-2030	2,050,000	3,407,763	5,457,763
2031-2035	2,680,000	2,772,849	5,452,849
2036-2040	3,535,000	1,895,923	5,430,923
2041-2045	3,885,000	758,784	4,643,784
2046-2049	970,000	69,290	1,039,290
Total	\$ 14,710,000	\$ 12,766,197	\$ 27,476,197

NOTE 7 – DEVELOPERS TRANSACTIONS

The Developers own a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developers.

The District has a cost sharing agreement with the Original Developer whereby the Original Developer has agreed to reimburse the District fifty percent of certain maintenance costs. During the fiscal year ended September 30, 2020, the Original Developer reimbursed the District in the amount of \$47,220 which includes a receivable of \$12,071.

NOTE 8 – CONCENTRATION

The Developers own a majority of the land within the District. Therefore, the District's activity is dependent upon the continued involvement of the Developers, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – INTERLOCAL AGREEMENT

During the fiscal year ended September 30, 2013, the District entered into an interlocal agreement ("Agreement") with the City of Orlando ("City") regarding maintenance of City owned rights of way ("City ROW") within and adjacent to the District. The Agreement acknowledges that the City has ultimate responsibility for the maintenance of the ROW but provides the option and mechanism for the District to maintain the ROW to a higher standard than the City would otherwise provide.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. The District has also contracted with the same management company to perform field management services, which include monthly inspection of the District's irrigation system. 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 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Accounts	
REVENUES			
Assessments	\$ 963,338	\$ 987,148	\$ 23,810
Other contributions	46,221	47,220	999
Miscellaneous revenue	15,000	9,967	(5,033)
Interest	-	3,396	3,396
Total revenues	<u>1,024,559</u>	<u>1,047,731</u>	<u>23,172</u>
EXPENDITURES			
Current:			
General government	130,150	112,196	17,954
Maintenance and operations	894,409	767,114	127,295
Capital outlay	-	17,342	(17,342)
Total expenditures	<u>1,024,559</u>	<u>896,652</u>	<u>127,907</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	151,079	<u>\$ 151,079</u>
Fund balance - beginning		<u>522,020</u>	
Fund balance - ending		<u>\$ 673,099</u>	

See notes to required supplementary information

**RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF ORLANDO, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**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
Randal Park Community Development District
City of Orlando, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Randal Park Community Development District, City of Orlando, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 10, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

B. Han & Associates

February 10, 2021



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**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
Randal Park Community Development District
City of Orlando, Florida

We have examined Randal Park Community Development District, City of Orlando, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

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

Grau & Associates

February 10, 2021



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Randal Park Community Development District
City of Orlando, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Randal Park Community Development District, City of Orlando, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated February 10, 2021.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 10, 2021, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Randal Park Community Development District, City of Orlando, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

February 10, 2021

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

SECTION VI



Re: Swim Lessons Proposal for Renewal at Randal Park

About Us: Little Aquatics has been teaching swim lessons in Central Florida for over 12 years and we are interested in continuing our partnership with Randal Park for the fourth year to offer swim lessons to your residents for the 2021 season.

Our season was limited last year due to COVID-19 but we were proud to offer lessons successfully to your residents while following all CDC Guidelines; facemasks, sanitizing, daily temperatures checks and slight teaching adjustments to allow social distancing when possible. All of our instructors are CPR certified, background checked and insured with limited liability insurance. Insurance policy is updated for the season to include Randal Park as an additional insured as requested.

Time Frame: April 2021 – October 2021 (request to continue for future seasons ongoing)

Class Structure:

Private (1 student)

Semi-Private (2 students)

Group (3 students)

Classes are 30 minutes long. We offer swim lessons 7 days per week and match our availability with client's scheduling preferences. Designated swim lesson times would be offered weekday mornings (8AM – 12PM), weekday evenings (3PM – 7PM) and weekend mornings (8AM – 1PM). We would limit 2 instructors at a time to be teaching at the community pool.

Cost:

Little Aquatics swim lessons offered at Randal Park would be intended for Randal Park residents only.

Little Aquatics will contribute 10% of earnings for lessons conducted at the Randal Park pool to the Randal Park CDD.

Private Lessons (1 student)

8 Lessons: \$220/student 12 lessons: \$330/student 16 lessons: \$420/student

*\$30 registration fee per family.

Semi-Private Lessons (2 students)

8 Lessons; \$150/student 12 lessons: \$225/student 16 lessons: \$280/student

*\$30 registration fee per family

Group Lessons (3-5 students)

8 Lessons; \$110/student 12 lessons: \$165/student 16 lessons: \$200/student

*\$30 registration fee per family

We look forward to continuing to offer swim lessons to Randal Park residents in 2021! Please contact me by phone or email with any additional questions.

Stefanie Phelps

Owner

Little Aquatics, LLC

www.littleaquatics.com

(407)913-SWIM

SECTION VII



Agreement for use as a Polling Place

Randal Park Clubhouse

THIS AGREEMENT is entered into this ____day of _____, 2021, by and between the City of Orlando, Florida, hereinafter referred to as CITY OF ORLANDO, and, **Randal Park Clubhouse** hereinafter referred to as "owner/manager/organization", whose telephone number is _____.

WHEREAS, CITY OF ORLANDO desires to obtain the use of the premises and facilities known as:

**Randal Park Clubhouse
8730 Randal Park Blvd.
Orlando, FL 32832 ("premises")**

for use as a polling place for the City of Orlando Election on Tuesday, November 2, 2021, and if necessary, the City of Orlando Run-Off Election on Tuesday, December 7, 2021; and

ACCORDINGLY, the parties agree as follows:

1. "Owner/manager/organization" agrees to allow the following described areas:

Room _____

Other areas _____

including available parking areas and directly connecting passageways to be used as a polling place on the following election dates:

TUESDAY	November 2, 2021	ELECTION
TUESDAY	December 7, 2021	RUN-OFF ELECTION

The premises are to be occupied and used by CITY OF ORLANDO from 6:00 a.m. until all Election Day activities are complete.

2. "Owner/manager/organization" will permit CITY OF ORLANDO AND/OR SUPERVISOR OF ELECTIONS to gain access to the premises on other necessary dates and times for purposes of carrying out election activities, including but not limited to, delivering, setting up and removing of election equipment, and supplies.



Arrangements between the parties with regard to dates and times for delivery and pick-up of voting equipment, supplies and other materials shall be by mutual agreement.

3. CITY OF ORLANDO shall pay to "owner/manager/organization" the amount of \$200.00 for each election for use of the premises as set forth in this agreement.

Check Payable to: _____

Check mailed to: _____

Note: A Form W-9 should be returned along with the signed agreement.

4. During the duration of this Agreement, each party shall maintain insurance or self-insurance coverage of such types and in such amounts as may be deemed necessary by each party. CITY OF ORLANDO shall self-insure or maintain "all-risk" property insurance covering its equipment and other personal property for the full replacement value of such property. Likewise, "Owner/manager/organization" shall maintain "all-risk" property insurance covering the building and its personal property for the full replacement value of such property. Each party hereby agrees to waive and release the other from all claims related to or arising out of damage to its respective property, howsoever caused, whether or not said insurance was in effect as required. Each party also agrees to require its respective insurance.

Each party shall defend, indemnify and hold the other party harmless from all claims, damages, losses and expenses arising out of or resulting from the negligent performance of its respective operations under the Agreement; however, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of Florida Statutes Section 768.28.

5. "Owner/manager/organization" agrees to permit entry to the "premises" on Election morning at 6:00 a.m. according to the following arrangements:

24 hour facility

Poll worker needs to pick up key

Doors will be opened by our staff We will provide key to be used for all elections**Emergency Contact Person for morning entry:**

Name: _____

Phone (w): _____

Phone (c): _____

6. "Owner/manager/organization" agrees to the following additional conditions:

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates stated below:

CITY OF ORLANDO**OWNER/MANAGER/ORGANIZATION**
*Randal Park Clubhouse*_____
Print Name: _____

By: _____

Date: _____

Print Name: _____

Date: _____

Date: _____

SECTION VIII

RESOLUTION 2021-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF RANDAL PARK COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE REMOVAL AND APPOINTMENT OF TREASURER OF THE DISTRICT; PROVIDING FOR THE APPOINTMENT OF ASSISTANT TREASURER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Randal Park Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated within City of Orlando, Orange County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to provide for the removal and appointment of a Treasurer and appointment of an Assistant Treasurer.

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

Section 1. Jill Burns is appointed Treasurer effective immediately. Effective immediately, the existing Treasurer, Ariel Lovera, is removed.

Section 2. Katie Costa is appointed Assistant Treasurer effective immediately.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 19th DAY OF FEBRUARY, 2021.

**RANDAL PARK COMMUNITY
DEVELOPMENT DISTRICT**

CHAIR/VICE-CHAIR

ATTEST:

SECRETARY/ASSISTANT SECRETARY

SECTION IX

SECTION A



P.O. Box 1469
Eagle Lake, FL 33839
1-800-408-8882

AQUATIC PLANT MANAGEMENT AGREEMENT

Submitted to: Name Randell Park CDD
Address 219 E. Livingston St
City Orlando, FL 32801
Phone 407-451-4047

Date: December 10, 2020

This Agreement is between Applied Aquatic Management, Inc. hereafter called "AAM" and Signee hereafter called "Customer".

The parties hereto agree as follows

A. AAM agrees to provide aquatic management services for a period of 12 months in accordance with the terms and conditions of this Agreement in the following sites:

Conservation Easements Associated with Randell Park CDD

- B. The scope of the aquatic management services shall consist of herbicide treatments for the health, appearance and utility of the water.
C. The AAM management program will include the control of the following categories of vegetation for the specified sum:

1. Nuisance & Exotic Vegetation Control. Included

Service shall consist of a minimum of quarterly inspections and/or treatments as needed to maintain control of noxious growth throughout the term of our service.

**All callbacks 21 days after service will be charged extra based on time and material.

D. Customer agrees to pay AAM the following amounts during the term of this Agreement:

The terms of this agreement shall be: 01/01/2021 thru 12/31/2021
Agreement will automatically renew as per Term & Condition 14.

Table with 4 columns: Item, Amount, Frequency, and Multiplier. Rows include Start-up Charge (NA), Maintenance Fee (\$8,250.00), and Total Annual Cost (\$33,000.00).

Invoices are due and payable within 30 days. Overdue accounts may accrue a service charge of 1 1/2% per month

- E. AAM agrees to commence treatment within NA days, weather permitting, from the date of execution or receipt of the proper permits.
F. The Agreement shall have no force & is withdrawn unless executed and returned by Customer to AAM on or before January 10, 2020
G. Customer acknowledges that he has read and is familiar with the additional terms and conditions printed on the reverse side which are incorporated in this agreement.

Submitted: Telly R. Smith

Date: 12/10/2020

Accepted

Date:

Signature of Telly R. Smith, AAM

Customer

Terms and Conditions

1. The AAM Aquatic Plant Management Program will be conducted in a manner consistent with good water management practice using only chemicals which have a wide margin of safety for fish, waterfowl and human life and in conformance with applicable State and Federal Laws, regulations and rules. AAM agrees to indemnify Customer for any violation of such laws, rules or regulations.
2. Federal & State regulations require that various time-use restrictions be observed during & following treatment. AAM agrees to notify Customer of such restrictions verbally &/or by posting the restrictions at several readily visible locations on the perimeter of each body of water at the time of treatment. It shall be the Customer's responsibility to observe the restrictions throughout the required period. Customer understands & agrees that notwithstanding any other provisions of this Agreement, AAM does not assume any liability by any party to be notified, or to observe, the regulations.
3. The AAM Aquatic Plant Management Program is devised so that water areas are brought into a maintenance configuration as rapidly after their start, consistent with responsible management practices. Some forms of vegetation (particularly grasses & cattail) have visible residues after chemical treatment. Customer is responsible for removing such residues.
4. In addition to the amounts noted on the face of this Agreement, Customer shall also pay fees, taxes (including sales taxes) or charges that might be imposed by any government body with respect to the services offered herein.
5. This Agreement shall have as its effective date the first day of the month in which services are first rendered to Customer and shall terminate upon the last day of a month.
6. AAM is licensed & insured. Certificates of Insurance will be provided upon Customers request.
7. If at any time during the term of this Agreement, Customer does not feel AAM is performing in a satisfactory manner Customer shall promptly notify AAM who shall investigate the cause of Customer's lack of satisfaction & attempt to cure same. If nonsatisfactory performance continues, this Agreement may be voided by either party giving thirty days written notice & payment of all monies owing to the effective date of termination, which shall be the last day of the month.
8. Neither party shall be responsible in damages, penalties or otherwise for any failure or delay in the performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders & regulations, curtailment or failure to obtain sufficient material, or other forces (whether or not of the same class or kind as those set forth above) beyond its reasonable control & which, by the exercise of due diligence, it is unable to overcome.
9. AAM agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of AAM however, AAM shall in no event be liable to Customer or others, for indirect, special or consequential damages resulting from any cause whatsoever.
10. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida
11. In the event a legal action is necessary to enforce any of the provisions of this Agreement, the prevailing party is entitled to recover legal costs & reasonable attorney fees.
12. This Agreement constitutes the entire Agreement of the parties hereto & no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing & accepted by an authorized representative of AAM & Customer.
13. This Agreement may not be assigned by Customer without the prior written consent of AAM.
14. This Agreement shall automatically renew for term equal to its original term, unless a "Notice of Cancellation" has been received. The contract amount shall be adjusted at a minimum rate of 3% increase per year on the anniversary date of this Agreement. Unless otherwise agreed to in writing, by both parties, services shall be continuous without interruption.

August 10, 2020

William Viasalyers
GMS Central Florida
219 E. Livingston Street
Orlando, Florida 32801

Proj: Randal Park (BTC No. 525-19)
Re: Proposal for Environmental Services - (BTC Proposal No. 20-916)

Dear Mr. Viasalyers:

Bio-Tech Consulting, Inc. (BTC) is pleased to provide this proposal for environmental services associated with Randal Park in Orange County. If you would like BTC to proceed with the scope outlined herein, please sign the signature block, complete the billing information section and initial where provided, then return to my attention. Thank you.

Should you have any questions or require any additional information, please do not hesitate to contact this office at (407) 894-5969 or toll free at (877) 894-5969.

Regards,

Stephanie Salvilla
Stephanie Salvilla Project
Manager

Orlando: Main Office
3025 East South Street
Orlando, FL 32803

Vero Beach Office
4445 N A1A
Suite 221
Vero Beach, FL 32963

Jacksonville Office
1157 Beach Boulevard
Jacksonville Beach, FL 32250

Tampa Office
6011 Benjamin Road
Suite 101B
Tampa, FL 33634

Key West Office
1107 Key Plaza
Suite 259
Key West, FL 33040

Aquatic & Land
Management Operations
3825 Rouse Road
Orlando, FL 32817

407.894.5969
877.894.5969
407.894.5970 fax

**PROPOSAL FOR ENVIRONMENTAL
SERVICES RANDAL PARK Mitigation Areas
BTC PROPOSAL No. 20-916**

1. MAINTENANCE QUARTERLY - MITIGATION AREAS (75-21)

Mitigation maintenance to meet the conditions of the regulatory agency permit conditions. This task will consist of herbicide treatment throughout the mitigation areas within the project boundary. Maintenance events will occur quarterly.

Task Cost: \$4,800 per each quarterly event (4 per year)

TOTAL PRICE: \$19,200.00 annually

2. GENERAL PROJECT COORDINATION (65-0)

Project coordination will cover any requested reports, meetings, telephone calls, or other consultation as needed for the project. This task includes any future site inspections or meetings requested by the CDD, state or federal agency.

TOTAL PRICE: Hourly

INITIAL: (BTC) (Client)

Bio-Tech Consulting, Inc.
Time & Materials Schedule

Expert Witness	\$275.00-\$350.00/Hour
President, John Miklos	\$200.00/hour
Vice President/Directors	\$145.00/Hour
Project Manager	\$135.00/Hour
Wildlife Specialist	\$120.00/Hour
Field Biologist	\$100.00/Hour
Field Technician	\$90.00/Hour
GIS	\$90.00/Hour
Administrative	\$45.00/Hour
Materials Cost	Cost + 12%

Bio-Tech Consulting's company policy requires that the Proposal for Services must be executed and returned via fax, email or post prior to initiation of any work associated with this scope and/or project. The client will only be billed for the tasks and/or hours completed. Fees and all other charges will be billed monthly or as the work progresses and the net amount shall be due at the time of invoicing. Any Time and Materials work is based on the above rates and any actual costs incurred. Any work requested outside of this Proposal for Services described above would require either an additional contract or authorization for Time and Materials. Please note that the hourly rates are subject to the current year's pricing. Any balance remaining unpaid after 30 days of initial invoicing will be subject to an interest charge of 12% APR (not to exceed the maximum rate allowable by law). The client agrees that any balance remaining unpaid after 90 days from the date of the initial invoicing shall be deemed in default. The client further agrees that in the event payment is not made and the amount is referred to a Collection Agency and/or an attorney, to pay all cost of collection, including but not limited to, all collection agency fees, attorney's fees, paralegal fees, court costs, and investigative fees. It is also agreed that if legal action is necessary to collect on the account, the State of Florida, Orange County, will retain jurisdiction and venue over the matter. Client confirms project limits as outlined/illustrated in this agreement, accepts the general conditions attached herein and agrees that Bio-Tech Consulting, Inc., and its staff and assigns, have full access to the identified property, for the purposes of completing the tasks identified in the above Proposal for Services.

MUTUALLY UNDERSTOOD AND AGREED:



John Miklos, President
Bio-Tech Consulting, Inc.

Authorized Signatory

August 10, 2020

Date

Date

INITIAL:  (BTC) _____ (Client)

William Viasalyers; GMS Central Florida
Randal Park (BTC Proposal # 20-916)

Billing Information: Name: _____
Title: _____
Company: _____
Address: _____
Phone: _____
Cell: _____
Fax: _____
E-mail: _____

Please check here if you prefer to receive a paper invoice

INITIAL: (BTC) (Client)



Bio-Tech Consulting Inc.
 Environmental and Permitting Services
 3025 E. South Street Orlando, FL 32803
 Ph: 407-894-5969 Fax: 407-894-5970
www.bio-techconsulting.com

Randall Park
 Orange County, Florida
 Figure 1
 Conservation Easement Map

1,000 Feet
 Project #:
 Produced By:
 Date: 6/29/2020

Bio-Tech Consulting, Inc.
General Contract Conditions

SECTION 1: RESPONSIBILITIES

1.1 Bio-Tech Consulting, Inc. heretofore referred to as the "Consultant" has the responsibility for providing the services described under the "Scope of Services" section. The work is to be performed according to accepted standards of care and is to be completed in a timely manner.

1.2 The "Client", or a duly authorized representative, is responsible for providing the Consultant with a clear understanding of the project nature and scope. The Client shall supply the Consultant with sufficient and adequate information, including, but not limited to, maps, site plans, reports, surveys and designs, to allow the Consultant to properly complete the specified services. The Client shall also communicate changes in the nature and scope of the project as soon as possible during performance of the work so that the changes can be incorporated into the work product.

SECTION 2: STANDARD OF CARE

2.1 Services performed by the Consultant under this Agreement are expected by the Client to be conducted in a manner consistent with the level of care and skill ordinarily exercised by members of the Consultant's profession practicing contemporaneously under similar conditions in the locality of the project. No other warranty, expressed or implied, is made.

2.2 The Client recognizes that conditions may vary from those observed at locations where observations and analysis has occurred, and that site conditions may change with time. Data, Interpretations, and recommendations by the Consultant will be based solely on information available to the Consultant at the time of service. The Consultant is responsible for those data, interpretations, and recommendations, but will not be responsible for other parties' interpretations or use of the information developed.

SECTION 3: SITE ACCESS AND SITE CONDITIONS

3.1 Client will grant or obtain free access to the site for all equipment and personnel necessary for the Consultant to perform the work set forth in this Agreement. The Client will notify any and all possessors of the project site that Client has granted Consultant free access to the site. The Consultant will take reasonable precautions to minimize damage to the site, but it is understood by Client that, in the normal course of work, some damage may occur, and the correction of such damage is not part of this Agreement unless so specified in the Proposal.

SECTION 4: SAMPLE OWNERSHIP AND DISPOSAL

4.1 Any samples obtained from the project during performance of the work shall remain the property of the Client.

4.2 The Consultant will dispose of or return to Client all remaining samples 60 days after submission of report covering those samples. Further storage or transfer of samples can be made at Client's expense upon Client's prior written request.

SECTION 5: BILLING AND PAYMENT

5.1 Consultant will submit invoices to Client monthly or upon completion of services. Invoices will show charges for different personnel and expense classification.

5.2 Payment is due 30 days after presentation of invoice and is past due 31 days from invoice date. Client agrees to pay a finance charge of one percent (1%) per month, or the maximum rate allowed by law, on past due accounts.

5.3 If the Consultant incurs any expenses to collect overdue billing on invoices, the sums paid by the Consultant for reasonable attorney's fees, court costs, Consultant's time, Consultant's expenses, and interest will be due and owing by the Client.

SECTION 6: OWNERSHIP OF DOCUMENTS

6.1 All reports, field data, field notes, laboratory test data, calculations, estimates, and other documents prepared by the Consultant, as instruments of service, shall remain the property of the Consultant.

6.2 Client agrees that all reports and other work furnished to the Client or his agents, which are not paid for, will be returned upon demand and will not be used by the Client for any purpose.

6.3 The Consultant will retain all pertinent records relating to the services performed for a period of five years following submission of the report, during which period the records will be made available to the Client at all reasonable times.

SECTION 7: DISCOVERY OF UNANTICIPATED HAZARDOUS MATERIALS

7.1 Client warrants that a reasonable effort has been made to inform Consultant of known or suspected hazardous materials on or near the project site.

7.2 Under this agreement, the term hazardous materials will include hazardous materials (40 CFR 172.01), hazardous wastes (40 CFR 261.2), hazardous substances (40 CFR 300.6), petroleum products, polychlorinated biphenyls and asbestos.

7.3 Hazardous materials may exist at a site where there is no reason to believe they could or should be present. Consultant and Client agree that the discovery of unanticipated hazardous materials constitutes a changed condition mandating a renegotiation of the scope of work. Consultant and Client also agree that the discovery of unanticipated hazardous materials may make it necessary for Consultant to take immediate measures to protect health and safety. Client agrees to compensate Consultant for any equipment decontamination or other costs incident to the discovery of unanticipated hazardous waste.

7.4 Consultant agrees to notify Client when unanticipated hazardous materials or suspected hazardous materials are encountered. Client agrees to make any disclosures required by law to the appropriate governing agencies. Client also agrees to hold Consultant harmless for any and all consequences of disclosure made by Consultant which are required by governing law. In the event the project site is not owned by Client, Client recognizes that it is the Client's responsibility

to inform the property owner of the discovery of unanticipated hazardous materials or suspected hazardous materials.

7.5 Notwithstanding any other provision of the Agreement, Client waives any claim against Consultant, and to the maximum extent permitted by law, agrees to defend, indemnify, and save Consultant harmless from any claim, liability, and/or defense costs for injury or loss arising from Consultant's discovery of unanticipated hazardous materials or suspected hazardous materials including any costs created by delay of the project and any cost associated with possible reduction of the property's value. Client will be responsible for ultimate disposal of any samples secured by the Consultant which are found to be contaminated.

SECTION 8: RISK ALLOCATION

8.1 Unless a Client specific certificate of liability insurance is requested at time of proposal acceptance, Client agrees that Consultant's liability for any damage on account of any error, omission or other professional negligence will be limited to a maximum of \$10,000.

SECTION 9: INSURANCE

9.1 The Consultant represents and warrants that it and its agents, staff and Consultants employed by it, is and are protected by or exempt from worker's compensation insurance and that Consultant has such coverage under public liability and property damage insurance policies which the Consultant deems to be adequate. Certificates for all such policies of insurance shall be provided to Client upon request in writing. Within the limits and conditions of such insurance, Consultant agrees to indemnify and save Client harmless from and against loss, damage, or liability arising from negligent acts by Consultant, its agents, staff, and consultants employed by it. The Consultant shall not be responsible for any loss, damage or liability beyond the amounts, limits, and conditions of such insurance or the limits described in Section 8, whichever is less. The Client agrees to defend, indemnify and save consultant harmless for loss, damage or liability arising from acts by client, client's agent, staff, and other consultants employed by Client.

SECTION 10: DISPUTE RESOLUTION

10.1 All claims, disputes, and other matters in controversy between Consultant and Client arising out of or in any way related to this Agreement will be submitted to 'alternative dispute resolution' (ADR) such as mediation and/or arbitration, before and as a condition precedent to other remedies provided by law.

10.2 If a dispute at law arises related to the services provided under this Agreement and that dispute requires litigation instead of ADR as provided above, then: (a) the claim will be brought and tried in judicial jurisdiction of the court of the county where Consultant's principal place of business is located and Client waives the right to remove the action to any other county or judicial jurisdiction, and (b) the prevailing party will be entitled to recovery of all reasonable costs incurred, including staff time, court costs, attorney's fees, and other claim related expenses.

SECTION 11: TERMINATION

11.1 This agreement may be terminated by either party upon seven (7) days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof. Such termination shall not be effective if that substantial failure has been remedied before expiration of the period specified in the written notice. In the event of termination, Consultant shall be paid for services performed pursuant to this agreement through the date of termination.

11.2 In the event of termination or suspension for more than (3) three months, prior to completion of all reports contemplated by this Agreement, Consultant may complete such analyses and records as are necessary to complete his files and also complete a report on the services performed to the date of notice of termination or suspension. The Consultant shall be entitled to payment for services for said completion, including all direct costs associated in completing such analyses, records and reports.

SECTION 12: ASSIGNS

12.1 Neither the Client nor the Consultant may delegate, assign, sublet or transfer his duties or interest in this Agreement without the written consent of the other party.

SECTION 13: GOVERNING LAW AND SURVIVAL

13.1 The laws of the State of Florida will govern the validity of these terms, their interpretation and performance.

13.2 If any of the provisions contained in this Agreement are held illegal, invalid, or unenforceable, the enforceability of the remaining provisions will not be impaired. Limitations of liability and indemnities will survive termination of this Agreement for any cause.

SECTION B



Proposal #106802
 Date: 01/27/2021
 From: Lathan Smith

Proposal For

Location

Randal Park CDD
 c/o C.A.L.M. Community Assoc & Life Style Community, LLC
 6200 Lee Vista Blvd
 Suite 300
 Orlando, FL 32822
 main:
 mobile:

Randall Park Blvd
 Orlando, FL 32832

Property Name: Randal Park CDD

Hildreth & Lovett Park 1 Sod Replacement

Terms: Net 30

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Zoysia Sod Installation	4550.00	\$1.29	\$5,859.08

Client Notes

Removal and Replacement of sod in the 3 worst Areas of Park 1 with Zoysia.

Total area to be replaced is 4550 Sqft.

	SUBTOTAL	\$5,859.08
Signature	SALES TAX	\$0.00
x	TOTAL	\$5,859.08

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate. Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Assigned To

Print Name: _____

Lathan Smith

Title: _____

Office:
 lsmith@yellowstonelandscape.com

Date: _____



Proposal #106804
 Date: 01/27/2021
 From: Lathan Smith

Proposal For

Location

Randal Park CDD
 c/o C.A.L.M. Community Assoc & Life Style Community, LLC
 6200 Lee Vista Blvd
 Suite 300
 Orlando, FL 32822
 main:
 mobile:

Randall Park Blvd
 Orlando, FL 32832

Property Name: Randal Park CDD

Hildreth and Lovett Dog Park Drainage Enhancement

Terms: Net 30

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
General Labor	32.00	\$50.33	\$1,610.40
River Rock	240.00	\$9.88	\$2,370.00
Drain tape	1.00	\$18.15	\$18.15
4" Drainage Tee's	3.00	\$21.09	\$63.28
4" Drainage Caps	4.00	\$10.76	\$43.05
4" Pop-Up Emitters	3.00	\$56.42	\$169.25
4" perforated Sock Drain Pipe	200.00	\$2.62	\$523.00

Client Notes

Install Drainage rock and 4" sock drain along sides of Dog Park and connect to pop-up drains outside dog park.
 Install 3 Pop-up drains outside dog park to in surrounding plant beds to funnel water away from dog Park.

SUBTOTAL	\$4,797.13
SALES TAX	\$0.00
TOTAL	\$4,797.13

Signature

x

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate.

Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Assigned To

Print Name: _____

Lathan Smith

Title: _____

Office:

lsmith@yellowstonelandscape.com

Date: _____

SECTION X

From: Stacie Vanderbilt svanderbilt@gmscfl.com
Subject: Fwd: Randal Park - Adding permanent Soccer goals in 3rd park
Date: February 11, 2021 at 2:44 PM
To:



From: Sleem Fguyer <sfgaier@uwalumni.com>
Subject: Adding permanent Soccer goals in 3rd park
Date: January 26, 2021 at 7:40:21 PM EST
To: Alexandra Penagos <apenagos@gmscfl.com>

Dear HOA/CDD members ;

As you know many kids in our community love playing soccer. A lot of the neighbors I spoke to tell me that they would join the park to play with their kids if there were actual soccer goals to use. I have purchased two steel 12 x 6 feet nets goals with nets, as described in the attached photos, and willing to donate them to the community. I would like to get your permission to keep the goals permanently in the park as they are very hard to disassemble . See the attached photos. Goals with nets are useful to keep the ball from hitting the walls and trees of the park. I think adding the goals to the third park which is located in furthest Randall Park subdivision, is best, as the grass field there is nice sloped on both sides, drains water well, mostly dry even during the summer, we have tried this last year, were using the pitch almost on a daily basis, without any damage to the grass, kids really enjoyed using the field. Please let me know if you want me to collect signatures from residents, as many expressed their willingness to sign a petition if necessary.

Best Regards;
Sleem Fguyer
<image0.jpeg><image1.jpeg>

SECTION XI

SECTION B

SECTION 1

Randal Park Community Development District

Check Run Summary

January 1, 2021 thru January 31, 2021

Fund	Date	Check No.'s	Amount
General Fund	1/12/21	2111-2119	\$52,337.18
	1/13/21	2120	\$1,750.00
	1/14/21	2121-2123	\$3,439.61
	1/27/21	2124-2131	\$45,663.87
	1/28/21	2132-2134	\$22,636.71
			<hr/>
			\$125,827.37

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
1/12/21	00031	12/31/20	190832	202012	320-53800-47000			*	285.00	
					LAKE MAINT-5PONDS DEC20					
12/31/20	190832	202012	320-53800-47000		LKMNT- DOWDEN SHARE DEC20			*	27.50	
12/31/20	190832	202012	320-53800-47000		LK-DOWDEN COLON DEC20			*	27.50	
12/31/20	190832	202012	320-53800-47000		LK MAINT-4 PONDS			*	355.00	
12/31/20	190832	202012	320-53800-47000		AC-1 SHARED DEC/20			*	25.00	
12/31/20	190832	202012	320-53800-47000		AC-1 COLONIAL DEC/20			*	25.00	
					APPLIED AQUATIC MANAGEMENT, INC.					745.00 002111
1/12/21	00043	12/15/20	12028505	202012	320-53800-46800			*	50.00	
					PEST CONTROL DEC/2020					
1/12/21	00046	12/17/20	22707A	202012	320-53800-46900			*	175.00	
					ARROW ENVIRONMENTAL SERVICES					50.00 002112
					FOUNTAIN CLEANING SERVICE					
1/12/21	00001	10/31/20	599	202010	320-53800-46000			*	78.21	
					LIGHTS BULBS/AIR FILTER					
11/30/20	603	202011	320-53800-51000		SUPPLIES GYM/GLOVES/KEYS			*	52.36	
					GOVERNMENTAL MANAGEMENT SERVICES					175.00 002113
1/12/21	00061	1/11/21	132931	202101	320-53800-51000			*	432.00	
					LITTER PICKUP BAGS					
1/11/21	132931	202101	320-53800-51000		LITTER PICKUP BAGS-LINER			*	76.00	
					PROPET DISTRIBUTORS, INC.					508.00 002115
1/12/21	00039	1/01/21	6532	202101	320-53800-46400			*	528.00	
					POOL MAINTENANCE					
1/01/21	6533	202101	320-53800-46900		FOUNTAIN MAINT JAN21			*	100.00	
					ROBERTS POOL SERVICE AND REPAIR INC					628.00 002116
1/12/21	00108	1/06/21	121027	202101	320-53800-46700			*	945.00	
					JANITORIAL SERV JAN21					
1/06/21	121027	202101	320-53800-46700		JANITORIAL SUPPLIES			*	177.79	
					RUGBY COMMERCIAL CLEANING, LLC					1,122.79 002117
					RAND RANDAL PARK					
					IAGUILAR					

CHECK DATE	VEND#	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT
1/12/21	00038	12/18/20	360602	202012	320	53800	46400		SPIES POOL, LLC	*	750.00	952.00 002118
		12/21/20	360755	202012	320	53800	46400		CHEMICALS AND CONTR 01/20	*	202.00	
									BULK BLEACH/JUMBO STICKS			
1/12/21	00066	12/15/20	ON 17648	202012	320	53800	46200		SPIES POOL, LLC	*	24,012.91	
		1/15/21	ON 18294	202101	320	53800	46200		LANDSCAPE MAINT JAN21	*	24,012.91	
									YELLOWSTONE LANDSCAPE-SOUTHEAST, LLC			48,025.82 002119
1/13/21	00001	11/30/20	593	202011	320	53800	12200		POOL ATTENDANTS&DISINFECT	*	1,750.00	
									GOVERNMENTAL MANAGEMENT SERVICES			1,750.00 002120
1/14/21	00069	1/04/21	1801	202012	320	53800	47600		SECURITY SERVICES DEC/20	*	2,855.71	
									COMMUNITY WATCH SOLUTIONS, LLC			2,855.71 002121
1/14/21	00038	12/04/20	360254	202012	320	53800	46400		BULK BLEACH, DEGREASER	*	33.90	
									SPIES POOL, LLC			33.90 002122
1/14/21	00049	12/11/20	341621	202012	320	53800	47800		INSTALL BACK UP BATTERY	*	515.00	
		1/01/21	167788	202012	320	53800	34500		SECURITY MONITORIN DEC/20	*	35.00	
									SYNERGY FL			550.00 002123
1/27/21	00043	1/16/21	12030320	202101	320	53800	46800		PEST CONTROL JAN 2021	*	50.00	
									ARROW ENVIRONMENTAL SERVICES			50.00 002124
1/27/21	00040	1/21/21	332-4805	202101	320	53800	47400		GLOSS SIGN & CHANNEL POST	*	446.56	
									FASTSIGNS			446.56 002125
1/27/21	00001	8/31/20	575	202010	320	53800	12200		POOL ATTENDANTS 8/2020	*	4,000.00	
									GOVERNMENTAL MANAGEMENT SERVICES			4,000.00 002126
1/27/21	00110	1/25/21	01252021	202101	300	20700	10300		ASSESSMENT TRANSFER S2015	*	21,461.35	
									RANDAL PARK CDD C/O WELLS FARGO			21,461.35 002127
									RAND RANDAL PARK IAGUILAR			

CHECK DATE	VEND#	INVOICE DATE	YRNO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK....#
1/27/21	00111	1/25/21	01252021	202101	300-20700-10300			RANDAL PARK CDD C/O WELLS FARGO	*	4,303.05	4,303.05 002128
1/27/21	00033	1/25/21	01252021	202101	300-20700-10300			RANDAL PARK CDD C/O WELLS FARGO	*	14,633.35	14,633.35 002129
1/27/21	00038	1/18/21	361707	202102	320-53800-46400			SPIES POOL, LLC	*	750.00	750.00 002130
1/27/21	00026	1/06/21	0332520	202012	310-51300-31100			VANASSE HANGEN BRUSTLIN, INC	*	19.56	19.56 002131
1/28/21	00001	1/01/21	600	202101	310-51300-34000			MANAGEMENT FEES - JAN21	*	3,381.25	3,381.25
1/01/21	600	202101	310-51300-35100					TECHNOLOGY FEES - JAN21	*	83.33	83.33
1/01/21	600	202101	310-51300-31300					DISSEMINATION FEE - JAN21	*	875.00	875.00
1/01/21	600	202101	310-51300-51000					OFFICE SUPPLIES	*	.48	.48
1/01/21	600	202101	310-51300-42000					POSTAGE	*	8.00	8.00
1/01/21	600	202101	310-51300-42500					COPIES	*	18.60	18.60
1/01/21	601	202101	320-53800-12000					FIELD MANAGEMENT - JAN21	*	1,449.17	1,449.17
1/01/21	602	202101	320-53800-12100					AMENITY MGMT - JAN21	*	6,427.25	6,427.25
1/01/21	604	202101	320-53800-12300					FACILITY MAINT JAN21	*	2,426.66	2,426.66
1/01/21	609	202101	320-53800-12200					POOL ATTENDANTS JAN21	*	1,750.00	1,750.00
1/28/21	00025	1/21/21	95849	202012	310-51300-31500			GOVERNMENTAL MANAGEMENT SERVICES	*	16,419.74	16,419.74 002132
1/28/21	00035	12/08/20	1917452	202012	310-51300-32300			LATHAM, LUNA, EDEN & BEAUDINE LLP	*	2,216.97	2,216.97 002133
								WELLS FARGO BANK		4,000.00	4,000.00 002134

TOTAL FOR BANK A 125,827.37
 RANDAL PARK TAGUILAR

BANK A RANDAL PARK CDD

CHECK VENDOR#INVOICE..... ..EXPENSED TO... VENDOR NAME STATUS AMOUNTCHECK.....
 DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS AMOUNT AMOUNT
 #

TOTAL FOR REGISTER 125,827.37

RAND RANDAL PARK IAGUILAR

SECTION 2

Randal Park
Community Development District

Unaudited Financial Reporting
December 31, 2020



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Capital Reserve Fund</u>
5	<u>Debt Service Fund - Series 2012</u>
6	<u>Debt Service Fund - Series 2015</u>
7	<u>Debt Service Fund - Series 2018</u>
8	<u>Capital Projects Fund - Series 2015</u>
9	<u>Capital Projects Fund - Series 2018</u>
10-11	<u>Month to Month</u>
12	<u>Long - Term Debt</u>
13	<u>Assessment Receipt Schedule</u>

Randal Park
Community Development District
Combined Balance Sheet
December 31, 2020

	General Fund	Capital Reserves Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:					
Cash	\$ 493,874	\$ -	\$ -	\$ -	\$ 493,874
Cash - Debit Card	\$ 2,479	\$ -	\$ -	\$ -	\$ 2,479
Investments					
Custody Account	\$ -	\$ 321,780	\$ -	\$ -	\$ 321,780
Bond Series - 2012					
Reserve	\$ -	\$ -	\$ 401,041	\$ -	\$ 401,041
Revenue	\$ -	\$ -	\$ 221,074	\$ -	\$ 221,074
Interest	\$ -	\$ -	\$ 52	\$ -	\$ 52
Prepayment	\$ -	\$ -	\$ 3,728	\$ -	\$ 3,728
Sinking Fund	\$ -	\$ -	\$ 17	\$ -	\$ 17
Bond Series - 2015					
Reserve	\$ -	\$ -	\$ 596,095	\$ -	\$ 596,095
Revenue	\$ -	\$ -	\$ 272,150	\$ -	\$ 272,150
Interest	\$ -	\$ -	\$ 11	\$ -	\$ 11
Construction	\$ -	\$ -	\$ -	\$ 437	\$ 437
Bond Series - 2018					
Reserve	\$ -	\$ -	\$ 58,838	\$ -	\$ 58,838
Cap Interest	\$ -	\$ -	\$ 2,539	\$ -	\$ 2,539
Revenue	\$ -	\$ -	\$ 37,249	\$ -	\$ 37,249
Interest	\$ -	\$ -	\$ 0	\$ -	\$ 0
Construction	\$ -	\$ -	\$ -	\$ 48	\$ 48
Cost of Issuance	\$ -	\$ -	\$ -	\$ 7	\$ 7
Due from Colonial Properties	\$ 15,743	\$ -	\$ -	\$ -	\$ 15,743
Due From General Fund	\$ -	\$ -	\$ 40,398	\$ -	\$ 40,398
Total Assets	\$ 512,097	\$ 321,780	\$ 1,633,191	\$ 491	\$ 2,467,559
Liabilities:					
Accounts Payable	\$ 41,492	\$ -	\$ -	\$ -	\$ 41,492
Due to Debt Service	\$ 40,398	\$ -	\$ -	\$ -	\$ 40,398
Total Liabilities	\$ 81,889	\$ -	\$ -	\$ -	\$ 81,889
Fund Balances:					
Unassigned Fund Balance	\$ 430,207	\$ 321,780	\$ -	\$ -	\$ 751,987
Restricted For:					
Debt Service - 2012	\$ -	\$ -	\$ 640,545	\$ -	\$ 640,545
Debt Service - 2015	\$ -	\$ -	\$ 889,717	\$ -	\$ 889,717
Debt Service - 2018	\$ -	\$ -	\$ 102,930	\$ -	\$ 102,930
Assigned For:					
Capital Projects - 2015	\$ -	\$ -	\$ -	\$ 437	\$ 437
Capital Projects - 2018	\$ -	\$ -	\$ -	\$ 55	\$ 55
Total Fund Balances	\$ 430,207	\$ 321,780	\$ 1,633,191	\$ 491	\$ 2,385,669
Total Liabilities & Fund Balance	\$ 512,097	\$ 321,780	\$ 1,633,191	\$ 491	\$ 2,467,559

Randal Park

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2020

	Adopted Budget	Prorated Budget Thru 12/31/20	Actual Thru 12/31/20	Variance
Revenues				
Special Assessments	\$ 963,338	\$ 314,504	\$ 314,504	\$ -
Colonial Properties Contribution	\$ 46,221	\$ 11,555	\$ 11,732	\$ 177
Miscellaneous Revenue	\$ 1,000	\$ 250	\$ 540	\$ 290
Activities	\$ 7,000	\$ 1,750	\$ 300	\$ (1,450)
Rentals	\$ 7,000	\$ 1,750	\$ 900	\$ (850)
Total Revenues	\$ 1,024,559	\$ 329,809	\$ 327,976	\$ (1,833)
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 3,000	\$ 1,600	\$ 1,400
FICA Expense	\$ 900	\$ 225	\$ 122	\$ 103
Annual Audit	\$ 4,600	\$ -	\$ -	\$ -
Trustee Fees	\$ 12,500	\$ 4,000	\$ 4,000	\$ -
Dissemination Agent	\$ 10,500	\$ 2,625	\$ 2,625	\$ -
Arbitrage	\$ 1,800	\$ -	\$ -	\$ -
Engineering	\$ 10,000	\$ 2,500	\$ 560	\$ 1,940
Attorney	\$ 20,000	\$ 5,000	\$ 3,246	\$ 1,754
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,904	\$ (904)
Management Fees	\$ 40,575	\$ 10,144	\$ 10,144	\$ -
Information Technology	\$ 2,200	\$ 550	\$ 250	\$ 300
Telephone	\$ 100	\$ 25	\$ -	\$ 25
Postage	\$ 650	\$ 163	\$ 71	\$ 91
Insurance	\$ 5,556	\$ 5,556	\$ 5,304	\$ 252
Printing & Binding	\$ 2,150	\$ 538	\$ 212	\$ 326
Legal Advertising	\$ 2,250	\$ 563	\$ 508	\$ 55
Other Current Charges	\$ 350	\$ 350	\$ 404	\$ (54)
Office Supplies	\$ 200	\$ 50	\$ 2	\$ 48
Property Appraiser	\$ 800	\$ 800	\$ -	\$ 800
Property Taxes	\$ 250	\$ 250	\$ 241	\$ 9
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 132,556	\$ 41,512	\$ 35,367	\$ 6,145
Maintenance				
Contract Services				
Field Management	\$ 17,390	\$ 4,348	\$ 4,348	\$ (0)
Wetland Maintenance	\$ 9,600	\$ 2,400	\$ -	\$ 2,400
Mitigation Monitoring	\$ 2,500	\$ 625	\$ -	\$ 625
Landscape Maintenance	\$ 288,264	\$ 72,066	\$ 72,892	\$ (826)
Lake Maintenance	\$ 9,600	\$ 2,400	\$ 2,235	\$ 165
Security Patrol	\$ 35,184	\$ 8,796	\$ 9,051	\$ (255)

Randal Park

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2020

	Adopted Budget	Prorated Budget Thru 12/31/20	Actual Thru 12/31/20	Variance
<i>Repairs & Maintenance</i>				
Facility Maintenance	\$ 29,120	\$ 7,280	\$ 5,370	\$ 1,910
Repairs & Maintenance	\$ 11,000	\$ 2,750	\$ 663	\$ 2,087
Operating Supplies	\$ 9,800	\$ 2,450	\$ 1,109	\$ 1,341
Landscape Replacement	\$ 10,500	\$ 2,625	\$ 861	\$ 1,764
Irrigation Repairs	\$ 10,000	\$ 2,500	\$ -	\$ 2,500
Alley Maintenance	\$ 1,500	\$ 375	\$ -	\$ 375
Stormwater Repairs & Maintenance	\$ 1,500	\$ 375	\$ -	\$ 375
Fountain Maintenance	\$ 3,500	\$ 875	\$ 475	\$ 400
Sign Maintenance	\$ 1,000	\$ 250	\$ -	\$ 250
Pressure Washing	\$ 5,700	\$ 4,250	\$ 4,250	\$ -
<i>Utilities</i>				
Utilities - Common Area	\$ 30,000	\$ 7,500	\$ 5,870	\$ 1,630
Streetlighting	\$ 110,000	\$ 27,500	\$ 25,269	\$ 2,231
<i>Amenity Center</i>				
Amenity Management	\$ 77,127	\$ 19,282	\$ 19,282	\$ -
Pool Attendants	\$ 15,600	\$ 3,900	\$ 9,250	\$ (5,350)
Pool Permit	\$ 550	\$ -	\$ -	\$ -
Cable TV/Internet/Telephone	\$ 4,000	\$ 1,000	\$ 830	\$ 170
Utilities - Amenity Center	\$ 21,000	\$ 5,250	\$ 4,766	\$ 484
Refuse Service	\$ 2,400	\$ 600	\$ 559	\$ 41
Amenity Center Access Cards	\$ 1,000	\$ 250	\$ 515	\$ (265)
HVAC Maintenance	\$ 574	\$ 144	\$ -	\$ 144
Special Events	\$ 13,962	\$ 3,491	\$ -	\$ 3,491
Holiday Decorations	\$ 4,410	\$ 4,410	\$ 4,410	\$ -
Security Monitoring	\$ 600	\$ 150	\$ 105	\$ 45
Janitorial Services	\$ 16,000	\$ 4,000	\$ 2,887	\$ 1,113
Pool Maintenance	\$ 15,330	\$ 3,833	\$ 5,080	\$ (1,247)
Pool Repairs & Maintenance	\$ 3,200	\$ 800	\$ 115	\$ 685
Fitness Repairs & Maintenance	\$ 5,000	\$ 1,250	\$ -	\$ 1,250
Amenity Repairs & Maintenance	\$ 1,480	\$ 370	\$ -	\$ 370
Pest Control	\$ 650	\$ 163	\$ 150	\$ 13
<i>Other</i>				
Property Insurance	\$ 33,570	\$ 33,570	\$ 33,568	\$ 2
Contingency	\$ 9,392	\$ 2,348	\$ -	\$ 2,348
Transfer Out - Capital Reserve	\$ 80,000	\$ -	\$ -	\$ -
Total Maintenance	\$ 892,003	\$ 234,173	\$ 213,910	\$ 20,264
Total Expenditures	\$ 1,024,559	\$ 275,686	\$ 249,276	\$ 26,409
Excess Revenues (Expenditures)	\$ 0		\$ 78,699	
Fund Balance - Beginning	\$ -		\$ 351,508	
Fund Balance - Ending	\$ 0		\$ 430,207	

Randal Park
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2020

	Adopted Budget	Prorated Budget Thru 12/31/20	Actual Thru 12/31/20	Variance
Revenues				
Interest	\$ 2,000	\$ 500	\$ 188	\$ (312)
Total Revenues	\$ 2,000	\$ 500	\$ 188	\$ (312)
Expenditures:				
Capital Outlay	\$ 25,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 25,000	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)				
Transfer In	\$ 80,000	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 80,000	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 57,000		\$ 188	
Fund Balance - Beginning	\$ 322,042		\$ 321,592	
Fund Balance - Ending	\$ 379,042		\$ 321,780	

Randal Park
Community Development District
Debt Service Fund - Series 2012
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2020

	Adopted Budget	Prorated Budget Thru 12/31/20	Actual Thru 12/31/20	Variance
Revenues				
Assessments	\$ 397,350	\$ 130,651	\$ 130,651	\$ -
Interest	\$ 5,000	\$ 1,250	\$ 17	\$ (1,233)
Total Revenues	\$ 402,350	\$ 131,901	\$ 130,668	\$ (1,233)
Expenditures:				
Principal Payment - 11/01	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
Interest Payment - 11/01	\$ 150,163	\$ 150,163	\$ 150,163	\$ -
Interest Payment - 05/01	\$ 147,431	\$ -	\$ -	\$ -
Special Call - 11/01	\$ -	\$ -	\$ 15,000	\$ (15,000)
Total Expenditures	\$ 392,594	\$ 245,163	\$ 260,163	\$ (15,000)
Excess Revenues (Expenditures)	\$ 9,756		\$ (129,495)	
Fund Balance - Beginning	\$ 361,882		\$ 770,040	
Fund Balance - Ending	\$ 371,639		\$ 640,545	

Randal Park
Community Development District
Debt Service Fund - Series 2015
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2020

	Adopted Budget	Prorated Budget Thru 12/31/20	Actual Thru 12/31/20	Variance
Revenues				
Assessments	\$ 596,080	\$ 191,613	\$ 191,613	\$ -
Interest	\$ 7,000	\$ 1,750	\$ 24	\$ (1,726)
Total Revenues	\$ 603,080	\$ 193,363	\$ 191,637	\$ (1,726)
Expenditures:				
Principal Payment - 11/01	\$ 165,000	\$ 165,000	\$ 165,000	\$ -
Interest Payment - 11/01	\$ 210,203	\$ 210,203	\$ 210,203	\$ -
Interest Payment - 05/01	\$ 206,803	\$ -	\$ -	\$ -
Total Expenditures	\$ 582,005	\$ 375,203	\$ 375,203	\$ -
Excess Revenues (Expenditures)	\$ 21,075		\$ (183,566)	
Fund Balance - Beginning	\$ 478,263		\$ 1,073,283	
Fund Balance - Ending	\$ 499,338		\$ 889,717	

Randal Park
Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2020

	Adopted Budget	Prorated Budget Thru 12/31/20	Actual Thru 12/31/20	Variance
Revenues				
Assessments	\$ 117,674	\$ 38,419	\$ 38,419	\$ -
Interest	\$ 500	\$ 125	\$ 2	\$ (123)
Total Revenues	\$ 118,174	\$ 38,544	\$ 38,421	\$ (123)
Expenditures:				
Interest Payment - 11/01	\$ 43,528	\$ 43,528	\$ 43,528	\$ -
Principal Payment - 05/01	\$ 30,000	\$ -	\$ -	\$ -
Interest Payment - 05/01	\$ 43,528	\$ -	\$ -	\$ -
Total Expenditures	\$ 117,055	\$ 43,528	\$ 43,528	\$ -
Excess Revenues (Expenditures)	\$ 1,119		\$ (5,106)	
Fund Balance - Beginning	\$ 77,778		\$ 108,036	
Fund Balance - Ending	\$ 78,897		\$ 102,930	

Randal Park
Community Development District
Capital Projects Fund - Series 2015
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2020

	Adopted Budget	Prorated Budget Thru 12/31/20	Actual Thru 12/31/20	Variance
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ -	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ 437	
Fund Balance - Ending	\$ -	\$ -	\$ 437	

Randal Park
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2020

	Adopted Budget	Prorated Budget Thru 12/31/20	Actual Thru 12/31/20	Variance
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ -	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ 55	
Fund Balance - Ending	\$ -	\$ -	\$ 55	

Randal Park
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Special Assessments	\$ -	\$ 73,222	\$ 241,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 314,504
Colonial Properties Contribution	\$ 3,913	\$ 3,906	\$ 3,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,732
Miscellaneous Revenue	\$ 270	\$ -	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540
Activities	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Rentals	\$ (250)	\$ -	\$ 1,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Total Revenues	\$ 3,933	\$ 77,128	\$ 246,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327,976
Expenditures													
General & Administrative:													
Supervisor Fees	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
FICA Expense	\$ 61	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122
Annual Audit	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Trustee Fees	\$ 875	\$ 875	\$ 875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,625
Dissemination Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ 540	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 560
Engineering	\$ 742	\$ 287	\$ 2,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,246
Attorney	\$ 5,000	\$ -	\$ 904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,904
Assessment Administration	\$ 3,381	\$ 3,381	\$ 3,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,144
Management Fees	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 51	\$ 10	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71
Postage	\$ 5304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,304
Insurance	\$ 34	\$ 118	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212
Printing & Binding	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508
Legal Advertising	\$ -	\$ 265	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404
Other Current Charges	\$ 1	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ 241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 17,915	\$ 11,690	\$ 11,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,367
Maintenance													
Contract Services													
Field Management	\$ 1,449	\$ 1,449	\$ 1,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,348
Wetland Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Maintenance	\$ 24,866	\$ 24,013	\$ 24,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,892
Lake Maintenance	\$ 745	\$ 745	\$ 745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,235
Security Patrol	\$ 3,193	\$ 3,002	\$ 2,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,051

Randal Park

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Repairs & Maintenance													
Facility Maintenance	\$ 2,444	\$ 2,427	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,370
Repairs & Maintenance	\$ 213	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663
Operating Supplies	\$ 587	\$ 52	\$ 470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,109
Landscape Replacement	\$ -	\$ 861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 861
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alley Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fountain Maintenance	\$ 100	\$ 100	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475
Sign Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pressure Washing	\$ 4,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,250
Utilities													
Utilities - Common Area	\$ 2,695	\$ 1,624	\$ 1,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,870
Streetlighting	\$ 8,420	\$ 8,425	\$ 8,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,269
Amenity Center													
Amenity Management	\$ 6,427	\$ 6,427	\$ 6,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,282
Pool Attendants	\$ 7,500	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,250
Pool Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cable TV/Internet/Telephone	\$ 277	\$ 277	\$ 277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 830
Utilities - Amenity Center	\$ 1,558	\$ 1,610	\$ 1,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,766
Refuse Service	\$ 186	\$ 186	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 559
Amenity Center Access Cards	\$ -	\$ -	\$ 515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515
HVAC Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Decorations	\$ 4,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,410
Security Monitoring	\$ 35	\$ 35	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105
Janitorial Services	\$ 997	\$ 945	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,887
Pool Maintenance	\$ 1,470	\$ 2,096	\$ 1,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,080
Pool Repairs & Maintenance	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115
Fitness Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pest Control	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
Other													
Property Insurance	\$ 33,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,568
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer-Out - Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance	\$ 105,555	\$ 56,523	\$ 51,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,910
Total Expenditures	\$ 121,570	\$ 56,523	\$ 63,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,276
Excess Revenues (Expenditures)	\$ [110,637]	\$ 20,605	\$ 188,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,699

Randal Park
Community Development District
Long Term Debt Report

Series 2012 Special Assessment Bonds	
Interest Rate :	Various (5.75% , 6.125% , 6.875%)
Maturity Date :	11/1/2042
Maximum Annual Debt Service :	\$397,203
Reserve Fund Requirement :	\$397,203
Reserve Fund Balance :	\$401,041
Bonds Outstanding - 09/30/2013	\$5,115,000
Less : November 1, 2013 (Mandatory)	(\$65,000)
Less : November 1, 2014 (Mandatory)	(\$70,000)
Less : November 1, 2015 (Mandatory)	(\$70,000)
Less : November 1, 2016 (Mandatory)	(\$75,000)
Less : November 1, 2017 (Mandatory)	(\$80,000)
Less : November 1, 2018 (Mandatory)	(\$85,000)
Less : November 1, 2019 (Mandatory)	(\$90,000)
Less : November 1, 2020 (Mandatory)	(\$95,000)
Less : November 1, 2020 (Special Call)	(\$15,000)
Current Bonds Outstanding	<u>\$4,470,000</u>

Series 2015 Special Assessment Bonds	
Interest Rate :	Various (4.25% , 5% , 5.2%)
Maturity Date :	11/1/2045
Maximum Annual Debt Service :	\$596,080
Reserve Fund Requirement :	\$596,080
Reserve Fund Balance :	\$596,095
Bonds Outstanding - 03/18/2015	\$9,055,000
Less : November 1, 2016 (Mandatory)	(\$145,000)
Less : November 1, 2017 (Mandatory)	(\$150,000)
Less : February 1, 2018 (Special Call)	(\$15,000)
Less : November 1, 2018 (Mandatory)	(\$155,000)
Less : November 1, 2018 (Special Call)	(\$20,000)
Less : February 1, 2019 (Special Call)	(\$20,000)
Less : August 1, 2019 (Special Call)	(\$5,000)
Less : November 1, 2019 (Mandatory)	(\$155,000)
Less : November 1, 2020 (Mandatory)	(\$165,000)
Current Bonds Outstanding	<u>\$8,225,000</u>

Series 2018 Special Assessment Bonds	
Interest Rate :	Various (4.100% , 4.500% , 5.050% , 5.200%)
Maturity Date :	11/1/2049
Maximum Annual Debt Service :	\$117,674
Reserve Fund Requirement :	\$58,837
Reserve Fund Balance :	\$58,838
Bonds Outstanding - 12/17/2018	\$1,770,000
Less : May 1, 2020 (Mandatory)	(\$30,000)
Current Bonds Outstanding	<u>\$1,740,000</u>

Randal Park
Community Development District
Special Assessment Receipts - FY2021
Tax Collector

Date Received	Dist.#	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	2012			2015			2018		
							General Fund	Debt Svc Fund	Debt Svc Fund	General Fund	Debt Svc Fund	Debt Svc Fund	General Fund	Debt Svc Fund	Debt Svc Fund
11/5/20	1	\$ 2,326.24	\$ 96.25	\$ -	\$ -	\$ 2,229.99	\$ 1,038.74	\$ 431.51	\$ 632.86	\$ 126.89	\$ 2,229.99	\$ 1,024,829	\$ 425,733	\$ 624,382	\$ 125,190
11/16/20	2	\$ 53,303.17	\$ 2,132.16	\$ -	\$ -	\$ 51,171.01	\$ 23,835.61	\$ 9,901.75	\$ 14,521.97	\$ 2,911.69	\$ 51,171.01	\$ 963,339	\$ 400,189	\$ 586,919	\$ 117,679
11/23/20	3	\$ 108,119.19	\$ 4,324.79	\$ -	\$ -	\$ 103,794.40	\$ 48,347.74	\$ 20,084.54	\$ 29,456.11	\$ 5,906.01	\$ 103,794.40				
12/7/20	4	\$ 80,083.18	\$ 3,203.36	\$ -	\$ -	\$ 76,879.82	\$ 35,810.85	\$ 14,876.48	\$ 21,817.94	\$ 4,374.55	\$ 76,879.82				
12/14/20	5	\$ 380,716.14	\$ 15,228.45	\$ -	\$ -	\$ 365,487.69	\$ 170,245.25	\$ 70,723.00	\$ 103,722.80	\$ 20,796.65	\$ 365,487.69				
12/21/20	6	\$ 78,704.53	\$ 3,148.21	\$ -	\$ 66.97	\$ 75,623.29	\$ 35,225.55	\$ 14,633.34	\$ 21,461.35	\$ 4,303.05	\$ 75,623.29				
Totals		\$ 703,252.45	\$ 28,133.22	\$ -	\$ 66.97	\$ 675,186.20	\$ 314,503.73	\$ 130,650.62	\$ 191,613.03	\$ 38,418.83	\$ 675,186.20				

% Collected: 32.65%

SECTION 3

Randal Park Community Development District
219 E. Livingston St, Orlando Florida 32801

Memorandum

DATE: February 19th, 2021

TO: Jason Showe **via email**
District Manager

FROM: William Viasalyers
Field Services Manager

RE: Randal Park CDD Monthly Managers Report – February 19th, 2021

The following is a summary of activities related to the field operations of the Randal Park Community Development District.

Lakes:

1. Aquatic contractor continues to work on the lakes addressing any issues present.
2. Yellowstone continues with removing trash from the edge of the lakes during their weekly maintenance.

Landscaping:

1. Staff continues to meet with Yellowstone once a week to review landscaping and irrigation concerns.
2. Staff has been working with Yellowstone to review areas throughout the property to repair irrigation. Yellowstone made irrigation repairs to several areas throughout the community.
3. Landscaping enhancement items- Dog park on Hildreth and Lovett sod installation-update discussion about drains
4. Open field on Hildreth and Lovett-Discussion on sod vs seed options

Other:

1. Fountain had 2 incidents were soap-suds caused by dish soap and red paint poured in fountain both items have been addressed and pond has been cleaned and is functioning as designed
2. Solar lights around clubhouse pond-Update
3. Bench's around clubhouse pond-Update
4. Swing set for playground-Update
5. Camera proposal-Update
6. Staff replaced 2 damaged pieces of wood on the pedestrian bridge

Should you have any questions please call me at 407-451-4047
Respectfully,

William Viasalyers



Proposal #95945
 Date: 11/10/2020
 From: Lathan Smith

Proposal For

Randal Park CDD
 c/o C.A.L.M. Community Assoc & Life Style Community, LLC
 6200 Lee Vista Blvd
 Suite 300
 Orlando, FL 32822

main:
 mobile:

Location

Randall Park Blvd
 Orlando, FL 32832

Property Name: Randal Park CDD

Select CDD Aeration and Fertilization

Terms: Net 30

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Aeration of Turf Areas	1.00	\$1,717.85	\$1,717.85
Fertilization of Turf Areas with Potassium	1.00	\$664.40	\$664.40

Client Notes

Select Aeration and Fertilization

Aeration and Fertilization Randal Park Blvd in front of Clubhouse and Mail box area between path and curb.
 \$131.00

Aeration and Fertilization Back Park Gamemaster and Cadman. Includes all turf areas in park.
 \$327.90

Aeration and Fertilization Hildreth and Lovett Park between sidewalks and curb.
 \$1211.00

Aeration and Fertilization Burrows and Lovett Park. Includes all turf areas in park.
 \$712.35

SUBTOTAL	\$2,382.25
SALES TAX	\$0.00
TOTAL	\$2,382.25

Signature

x

*Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate.
 Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.*

Contact

Assigned To

Print Name: _____

Lathan Smith

Title: _____

Office:
lsmith@yellowstonelandscape.com

Date: _____

SECTION 4



**RANDAL PARK CDD
AMENITY SUMMARY REPORT**

January 2021

Randal House Clubhouse

Community Events

MONTH	EVENT	FREQUENCY	PARTICIPATION
December	Pizza Night	Twice p/month	86 + 104 = 190
	Food Truck Social	Monthly (two trucks)	Korgette Food Truck: 17 orders Catalina's Coffee Bar Food Truck: 8 orders

SCHEDULED EVENTS FOR SEPTEMBER

- Pizza Nights
- Food Truck Social

AMENITY & OPERATIONS

Hot Topics:

Pool, Gym and Randal House Clubhouse

The gym, pool and Randal House are now opened back to regular hours

Gym (24/7)

Pool (Daily - 7am-6pm) (7am 9am lap swimmers only)

Randal House Clubhouse (M-F 10am -6pm)

The Pool, Gym and Randal house Clubhouse continues sanitizing daily
Once a day. (Daily 1 -2pm)

Onsite office staff continues monitoring the facilities M-F from 9am - 5pm

AMENITY & OPERATIONS

Community Updates

The Fountain was reported vandalized on January 30. Cleaning was performed on February 4, 2021.

The rules and regulations to use the green space was installed phase II. (the only space allowed to be rented)

