

*Randal Park Community
Development District*

Agenda

November 17, 2023

AGENDA

Randal Park

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

November 10, 2023

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

Dear Board Members:

The Board of Supervisors of Randal Park Community Development District will meet **Friday, November 17, 2023 at 9:30 AM at the Randal Park Clubhouse, 8730 Randal Park Blvd., Orlando, Florida 32832.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Engineer's Report
4. Approval of Minutes of the October 20, 2023 Meeting
5. Consideration of Non-Ad Valorem Assessment Administration Agreement with the Orange County Property Appraiser
6. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2023
7. Staff Reports
 - A. Attorney
 - B. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - C. Field Manager's Report
 - i. Consideration of Proposal from Yellowstone for Plant Replacements Along Bridge Walkway
 - D. Amenity Report
8. Supervisor's Requests
9. Other Business
10. Next Meeting Date - December 22, 2023
11. Adjournment

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

Sincerely,

A handwritten signature in black ink, appearing to read "J.M. Showe". The signature is fluid and cursive, with a large, sweeping initial "J" and "M".

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, October 20, 2023 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 <i>by telephone</i>
Matthew Phelps	Assistant Secretary
Sean Masherella	Assistant Secretary
Marcela Asquith	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jay Lazarovich	District Counsel
James Hoffman	District Engineer <i>by telephone</i>
Jarett Wright	Field Operations
Alexandra Panagos	CALM
Lathan Smith	Yellowstone Landscape

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 no comments, the next item followed.

**Ms. Steuck joined the meeting by telephone at this time.*

THIRD ORDER OF BUSINESS

Engineer's Report

Mr. Showe stated an issue came up over the past week and Jarett and I coordinated with the engineer for his opinion. The owner at 8018 Bushmaster asked us for access behind the cul-de-sac for a pool going in. Behind that property is wetland conservation and I don't see a way for access. We can't let someone bring equipment through the conservation area. Your engineer had the same opinion. I will respond to the owner today.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the September 15, 2023 Meeting

On MOTION by Mr. Masherella seconded by Mr. Phelps with all in favor the minutes of the September 15, 2023 meeting were approved, as presented.

FIFTH ORDER OF BUSINESS

Consideration of Swim Lesson Service Agreement with PoolSkool USA, Inc.

Mr. Showe stated the swim season just wrapped up and PoolSkool would like to get on the schedule for next year.

On MOTION by Mr. Phelps seconded by Ms. Asquith with all in favor the agreement with PoolSkool USA, Inc. was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Manager

Mr. Showe stated there is a resident who works for a furniture company who wanted to provide a proposal if we redesign the furniture in the clubhouse.

Mr. Phelps stated others have asked about that. What is the plan? It has been here 10 or 12 years.

Ms. Panagos stated there are a few pieces we may want to replace. It is up to the Board if they want to redesign the area.

Mr. Phelps asked is this typically done piece by piece?

Mr. Wright stated it is at the Board’s discretion. If a Board member says we don’t like how this looks, let’s change it, that is when we would start the process. If some of it was bad, we would make a recommendation.

i. Approval of Check Register

On MOTION by Mr. Masherella seconded by Ms. Asquith 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

Mr. Wright stated we installed lighting at the front entrance monuments, there is some damaged sod and we have a proposal to replace that. Today we are moving the soccer goals to the other side of the field due to wear and tear. Mulch will be completed by Thanksgiving.

On MOTION by Mr. Masherella seconded by Ms. Asquith with all in favor the Zoysia Sod Replacement for the front fountain area was approved.
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Mr. Hoffman joined the meeting by telephone at this time.

Mr. Showe stated we discussed the request for the property on Bushmaster and at this point the Board is denying it.

Mr. Hoffman stated I looked through the conservation easements and the Army Corps permits and they weren’t specific enough with the final plan to really confirm but based on what I have seen the conservation easement goes to the rear property line and you can’t have construction work going through there.

Mr. Wright stated the other one is a cosmetic item, but I think it would be a good transition to start doing. Right now you just have firebush that looks terrible and is half dead and a lot has to be ripped out anyway. The bridge is a focal point of the community, and we are looking at a row of Podocarpus on the backside closest to the bridge. It is easy to maintain and looks nice compared to firebush. Then we would have agave plants at each of the stone structures and alternating yellow and pink/orange Ixora. They are drought tolerant and look great most of the year.

Mr. Phelps asked what is in the budget?

Mr. Wright stated this would be pushing the budget. We have \$15,000 in the landscape contingency and just did \$3,000 of plants and this proposal is \$9,900.

Ms. Asquith stated if we have a hurricane and have to replace trees it has to come out of that line item.

Mr. Showe stated you know the price and if it is something you are inclined to consider, we have the proposal and can put it on hold until later in the year.

Mr. Wright stated we could plan for it next year. The intent was to get this in front of you and we can tweak things over the year.

iv. Amenity Report

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

SEVENTH ORDER OF BUSINESS Supervisor's Requests

Ms. Asquith stated I had a question about teaching yoga in the community, quarterly starting in 2024. If it is just quarterly, I'm open to doing it free for the community but I don't know the legalities, if I need insurance, can it be done outdoors, indoors.

Mr. Showe stated typically if it is not something you are making money on, it is not a commercial enterprise we typically look at the parks as first come first served, if you plan for a group of residents to show up and teach a class.

Mr. Lazarovich stated I think there was a request last year.

Mr. Showe stated there was, it was a commercial company that wanted to come in and teach a class at a cost.

Mr. Lazarovich stated we would have to review that.

Ms. Asquith stated I would be open to doing this once a quarter for free but if the residents requested more at that point I may want to charge. How does that work if I'm on the Board?

Mr. Lazarovich stated I would have to review that.

Mr. Showe stated we would likely draw up a contract and you would not be able to vote on that contract.

Ms. Asquith stated I will get with Alex on the dates.

Mr. Phelps stated there was a note you added to an email to a resident, a gym question.

Ms. Panagos stated we do not have dumbbells for training. It was requested years ago but because of issues, it was not installed by the builder. We do not have space in the gym, and we would need legal advice on liability.

Mr. Showe stated most of our Districts that have gyms do not have free weights; they don't put them away; they get dropped on the floor and there are a lot of issues.

Mr. Phelps stated it is a frequent request and at some point, the gym is going to need a refresh. If we have the free weights, does that make our insurance policy more expensive?

Mr. Showe stated we can ask that question.

Mr. Wright stated at another community we have a three-shelf set so it is probably five feet wide and it goes up to 8 lbs. on that rack. They have a little more space than we have. I recommend we consider that for next year so we can budget accordingly.

EIGHTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS Next Meeting Date

Mr. Showe stated the next meeting is on November 17, 2023.

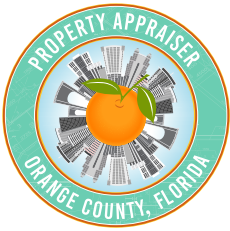
TENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Masherella seconded by Ms. Asquith with all in favor the meeting adjourned at 9:57 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V



NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 1st day of October 2023 between **AMY MERCADO** as Orange County Property Appraiser (Property Appraiser) and, **Randal Park CDD** (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2024.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.
2. The Property Appraiser agrees to perform the following service for the Taxing Authority:
 - A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2024 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.
 - B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.
 - C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.
 - D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.
 - E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.
 - F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.

3. Taxing Authority agrees to perform the following acts in connection with this agreement:
 - A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non- ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and any other applicable Florida statute, and carry out its responsibilities under said sections.
 - B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar for Implementation of Non-Ad Valorem Assessment Roll.
 - C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.
 - D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.
4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date and accurate data concerning its boundaries, proposed assessments, and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the district's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.
5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming, or any other associated costs.
6. On 1st day of October of each applicable year, the administrative fee will be invoiced to the Taxing Authority equivalent to **\$0** per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.
7. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar for Implementation of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.
8. This agreement constitutes the entire agreement between the parties and can only be modified in writing and signed by both parties.
9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.
10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Randal Park CDD
Jason Showe
Governmental Management Services
219 E. Livingston Street
Orlando, FL 32801
jshowe@gmscfl.com
kcosta@gmscfl.com
(407)841-5524 x107

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(407) 836-5353

11. TERMINATION. This Agreement may be terminated by either party upon written notice. Property Appraiser will perform no further work after the written termination notice is received.
12. TERM. This Agreement shall continue until such time as either party terminates the Agreement pursuant to Paragraph 11, above.
13. GOVERNING LAW; VENUE. This Agreement shall be governed by the laws of the State of Florida. Any action to interpret or enforce any provision of this Agreement shall be brought in the State and Federal courts for Orange County, Florida.

ORANGE COUNTY PROPERTY APPRAISER

Signed _____
AMY MERCADO, MBA

Date _____

RANDAL PARK CDD

Name _____

Signed _____

Date _____

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

On or about April 1st, Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

June 1

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.
- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

August 4

- The Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

August 24

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions, or deletions to the non-ad valorem assessment roll since the TRIM notices.

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.
- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.

SECTION VI



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

September 19, 2023

Board of Supervisors
Randal Park Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Randal Park Community Development District, City of Orlando, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Randal Park Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$4,600 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2023 must be provided to us no later than January 1, 2024, in order for us to complete the engagement by March 31, 2024.

Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by March 15, 2024 for the District's review, and a final draft audit report by March 31, 2024 for the District's review and approval.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Randal Park Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Randal Park Community Development District.

By: _____

Title: _____

Date: _____



Florida Institute of Certified Public Accountants

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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VII

SECTION B

SECTION 1

Randal Park Community Development District

Summary of Check Register

October 7, 2023 to November 3, 2023

Bank	Date	Check No.'s	Amount
General Fund	10/13/23	2965 - 2968	\$ 11,293.82
	10/20/23	2969 - 2977	\$ 58,489.93
	10/25/23	2978 - 2980	\$ 8,948.49
	10/27/23	2981 - 2986	\$ 8,797.92
	11/3/23	2987 - 2993	\$ 15,195.78
			\$102,725.94
Total Amount			\$102,725.94

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/13/23	00060	10/06/23 12981	202310 320-53800-34500	SECURITY MONITORING OCT23	*	120.00	
				ACCESS CONTROL SYSTEMS LLC			120.00 002965
10/13/23	00128	10/08/23 I-100823	202310 320-53800-47600	SECURITY SVCS 10/01-10/07	*	549.50	
				ORLANDO POLICE DEPT.			549.50 002966
10/13/23	00099	10/07/23 1880	202310 320-53800-47500	P.WASH SIDEWALK/CURBS	*	9,000.00	
				PRESSURE WASH THIS, INC			9,000.00 002967
10/13/23	00108	10/01/23 44048	202310 320-53800-46700	JANITORIAL SVCS - OCT 23	*	1,365.00	
		10/01/23 44048	202310 320-53800-46700	SPECIAL REQUEST CLEANING	*	90.00	
		10/11/23 44078	202309 320-53800-46700	CLEANING SUPPLIES	*	169.32	
				RUGBY COMMERCIAL CLEANING, LLC			1,624.32 002968
10/20/23	00031	9/30/23 214346	202309 320-53800-47000	LAKE MAINT PDS SEP 23	*	302.00	
		9/30/23 214346	202309 320-53800-47000	LAKE MAINT DOWN SEP 23	*	58.00	
		9/30/23 214346	202309 320-53800-47000	MAINT AC1 RETENT SEP 23	*	53.00	
		9/30/23 214346	202309 320-53800-47000	MAINT AC2 RETENT SEP 23	*	101.00	
		9/30/23 214346	202309 320-53800-47000	MAINT 4 RET PONDS SEP 23	*	376.00	
				APPLIED AQUATIC MANAGMENT, INC.			890.00 002969
10/20/23	00133	10/14/23 175655	202310 320-53800-53000	QTRLY MAINT MITIGATION	*	4,800.00	
				BIO-TECH CONSULTING INC.			4,800.00 002970
10/20/23	00169	10/17/23 13	202310 320-53800-12100	AMENITY MANAGEMENT- OCT23	*	8,010.33	
		10/17/23 13	202310 320-53800-48000	AMAZON- POOL GATE HINGES	*	86.80	
		10/17/23 13	202310 320-53800-51000	AMAZON- PAPER ORGANIZER	*	137.59	
		10/17/23 13	202310 320-53800-51000	COSTCO- SPLENDIA	*	21.49	
		10/17/23 13	202310 320-53800-49400	SAMS- MEET CLASSMATE EVNT	*	24.45	

RAND RANDAL PARK MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/17/23	13	AMAZON-	202310 320-53800-51000	STORAGE BIN	*	247.24		
10/17/23	13	AMAZON-	202310 320-53800-47700	GYM SUPPLIES	*	179.18		
10/17/23	13	PUBLIX -	202310 320-53800-51000	COFFEE SUPPLIES	*	22.52		
10/17/23	13	PARTY CITY-	202310 320-53800-49400	BOURBON EVENT	*	86.31		
10/17/23	13	COSTCO-	202310 320-53800-49400	BOURBON EVNT FOOD	*	244.23		
10/17/23	13	PUBLIX-	202310 320-53800-49400	BOURBON EVNT FOOD	*	33.55		
10/17/23	13	PUBLIX-	202310 320-53800-51000	CUPS	*	14.82		
							9,108.51	002971

10/20/23	00027	10/02/23	88960	202310 310-51300-54000	*	175.00		
				SPECIAL DISTRICT FEE FY24				
							175.00	002972

				DEPARTMENT OF ECONOMIC OPPORTUNITY				
10/20/23	00001	9/30/23	771	202310 310-51300-31700	*	5,300.00		
				ASSESSMENT CERT - FY24				
10/01/23	769	202310	310-51300-34000	MANAGEMENT FEES - OCT 23	*	3,876.25		
10/01/23	769	202310	310-51300-35200	WEBSITE ADMIN - OCT 23	*	106.00		
10/01/23	769	202310	310-51300-35100	INFORMATION TECH - OCT 23	*	159.00		
10/01/23	769	202310	310-51300-31300	DISSEMINATION - OCT 23	*	875.00		
10/01/23	769	202310	320-53800-12300	FACILITY MAINT - OCT 23	*	2,700.92		
10/01/23	769	202310	310-51300-51000	OFFICE SUPPLIES	*	.75		
10/01/23	769	202310	310-51300-42000	POSTAGE	*	15.36		
10/01/23	769	202310	310-51300-42500	COPIES	*	25.80		
10/01/23	770	202310	320-53800-12000	FIELD MANAGEMENT - OCT 23	*	1,661.33		
10/01/23	770	202310	320-53800-49000	GOAL ANCHORS	*	37.06		
10/01/23	770	202310	320-53800-49000	AMAZON - SOCCER GOALS	*	556.32		
							15,313.79	002973

RAND RANDAL PARK MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/20/23	00025	9/05/23	120656	202308	310-51300	31500		GENERAL COUNSEL - AUG 23	*	946.80		
								LATHAM, LUNA, EDEN & BEAUDINE LLP			946.80	002974
10/20/23	00003	9/30/23	08013758	202309	310-51300	48000		NOT OF FY24 MEETINGS	*	283.25		
								ORLANDO SENTINEL COMMUNICATIONS			283.25	002975
10/20/23	00038	10/18/23	408108	202310	300-15500	10000		CHEMICAL/CONTROLLER NOV23	*	750.00		
								SPIES POOL, LLC			750.00	002976
10/20/23	00066	10/15/23	ON 60831	202310	320-53800	46200		LANDSCAPE MAINT - OCT 23	*	26,222.58		
								YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			26,222.58	002977
10/25/23	00033	10/25/23	10252023	202310	300-20700	10300		ASSESSMENT TXFER - S2012	*	3,212.39		
								RANDAL PARK CDD C/O WELLS FARGO			3,212.39	002978
10/25/23	00110	10/25/23	10252023	202310	300-20700	10300		ASSESSMENT TXFER - S2015	*	4,782.46		
								RANDAL PARK CDD C/O WELLS FARGO			4,782.46	002979
10/25/23	00111	10/25/23	10252023	202310	300-20700	10300		ASSESSMENT TXFER - S2018	*	953.64		
								RANDAL PARK CDD C/O WELLS FARGO			953.64	002980
10/27/23	00031	10/15/23	214832	202310	320-53800	47000		LAKE MAINT PDS OCT 23	*	302.00		
		10/15/23	214832	202310	320-53800	47000		LAKE MAINT DOWN OCT 23	*	58.00		
		10/15/23	214832	202310	320-53800	47000		MAINT AC1 RETENT OCT 23	*	53.00		
		10/15/23	214832	202310	320-53800	47000		MAINT AC2 RETENT OCT 23	*	101.00		
		10/15/23	214832	202310	320-53800	47000		MAINT 4 RET PONDS OCT 23	*	376.00		
								APPLIED AQUATIC MANAGMENT, INC.			890.00	002981
10/27/23	00043	10/10/23	52813168	202310	320-53800	46800		PEST CONTROL - OCT 23	*	56.00		
								ARROW ENVIRONMENTAL SERVICES			56.00	002982
10/27/23	00169	10/25/23	14	202310	320-53800	12200		POOL ATTENDANT - OCT 23	*	1,267.50		
								COMMUNITY ASSOCIATION AND LIFESTYLE			1,267.50	002983
								RAND RANDAL PARK				MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/27/23	00001	9/30/23	772	202309	320	53800	46000		BIKE RACK/SIGNS/LIGHTS GOVERNMENTAL MANAGEMENT SERVICES	*	4,541.62	4,541.62	002984
10/27/23	00025	10/05/23	121701	202309	310	51300	31500		GENERAL COUNSEL - SEP 23 LATHAM, LUNA, EDEN & BEAUDINE LLP	*	806.30	806.30	002985
10/27/23	00128	9/04/23	I-090423	202308	320	53800	47600		SECURITY SVCS 08/27	*	343.50		
		10/18/23	I-101823	202310	320	53800	47600		SECURITY SVCS 10/08-10/13	*	343.50		
		10/23/23	I-102323	202310	320	53800	47600		SECURITY SVCS 10/15-10/20	*	549.50		
									ORLANDO POLICE DEPT.			1,236.50	002986
11/03/23	00129	10/18/23	41711349	202310	320	53800	46700		BATHROOM MATS CLEANING CINTAS	*	260.66	260.66	002987
11/03/23	00176	11/01/23	10161	202311	320	53800	46400		POOL MAINTENANCE - NOV23 FIVE STAR PRO SERVICES	*	2,250.00	2,250.00	002988
11/03/23	00046	11/03/23	31619A	202311	320	53800	46900		INSTAL LED BULBS ON FOUNT FOUNTAIN DESIGN GROUP, INC.	*	1,860.00	1,860.00	002989
11/03/23	00056	9/06/23	4680	202311	320	53800	47300		HOLIDAY LIGHTING FY24 JINGLE BELL LIGHTS LLC	*	9,472.17	9,472.17	002990
11/03/23	00177	10/31/23	10312023	202311	320	53800	49400		PETTING ZOO 11/18/23 NOAHS LANDING	*	562.50	562.50	002991
11/03/23	00128	10/29/23	I-102923	202310	320	53800	47600		SECURITY SVCS 10/22-10/28 ORLANDO POLICE DEPT.	*	755.50	755.50	002992
11/03/23	00049	11/01/23	287372	202311	320	53800	34500		SECURITY MONITORING NOV23 SYNERGY FL	*	34.95	34.95	002993

TOTAL FOR BANK A 102,725.94

RAND RANDAL PARK MBYINGTON

SECTION 2

Randal Park
Community Development District

Unaudited Financial Reporting
October 31, 2023



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11	<hr/>	Long Term Debt Report
12	<hr/>	Assessment Receipt Schedule

Randal Park
Community Development District
Combined Balance Sheet
October 31, 2023

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 381,889	\$ -	\$ -	\$ -	\$ 381,889
Investments:					
State Board Administration	\$ -	\$ 305,687	\$ -	\$ -	\$ 305,687
Series 2012					
Reserve	\$ -	\$ -	\$ 402,774	\$ -	\$ 402,774
Revenue	\$ -	\$ -	\$ 200,973	\$ -	\$ 200,973
Interest	\$ -	\$ -	\$ 141,630	\$ -	\$ 141,630
Prepayment	\$ -	\$ -	\$ 21	\$ -	\$ 21
Sinking Fund	\$ -	\$ -	\$ 115,030	\$ -	\$ 115,030
Series 2015					
Reserve	\$ -	\$ -	\$ 598,658	\$ -	\$ 598,658
Revenue	\$ -	\$ -	\$ 202,878	\$ -	\$ 202,878
Interest	\$ -	\$ -	\$ 199,077	\$ -	\$ 199,077
Prepayment	\$ -	\$ -	\$ 1,554	\$ -	\$ 1,554
Sinking Fund	\$ -	\$ -	\$ 185,000	\$ -	\$ 185,000
Construction	\$ -	\$ -	\$ -	\$ 459	\$ 459
Series 2018					
Reserve	\$ -	\$ -	\$ 59,093	\$ -	\$ 59,093
Revenue	\$ -	\$ -	\$ 24,548	\$ -	\$ 24,548
Interest	\$ -	\$ -	\$ 41,730	\$ -	\$ 41,730
Capital Interest	\$ -	\$ -	\$ 2,669	\$ -	\$ 2,669
Construction	\$ -	\$ -	\$ -	\$ 50	\$ 50
Cost of Issuance	\$ -	\$ -	\$ -	\$ 8	\$ 8
Due from Colonial Properties	\$ 8,431	\$ -	\$ -	\$ -	\$ 8,431
Due from General Fund	\$ -	\$ -	\$ 8,013	\$ -	\$ 8,013
Prepaid Expenses	\$ 3,038	\$ -	\$ -	\$ -	\$ 3,038
Total Assets	\$ 393,357	\$ 305,687	\$ 2,183,647	\$ 517	\$ 2,883,207
Liabilities:					
Accounts Payable	\$ 1,767	\$ -	\$ -	\$ -	\$ 1,767
Due to Debt Service	\$ 8,013	\$ -	\$ -	\$ -	\$ 8,013
Total Liabilities	\$ 9,779	\$ -	\$ -	\$ -	\$ 9,779
Fund Balance:					
Assigned for:					
Capital Reserves	\$ -	\$ 305,687	\$ -	\$ -	\$ 305,687
Nonspendable:					
Deposits and Prepaid Items	\$ 3,038	\$ -	\$ -	\$ -	\$ 3,038
Restricted for:					
Debt Service 2012	\$ -	\$ -	\$ 863,304	\$ -	\$ 863,304
Debt Service 2015	\$ -	\$ -	\$ 1,191,449	\$ -	\$ 1,191,449
Debt Service 2018	\$ -	\$ -	\$ 128,894	\$ -	\$ 128,894
Capital Projects - Series 2015	\$ -	\$ -	\$ -	\$ 459	\$ 459
Capital Projects - Series 2018	\$ -	\$ -	\$ -	\$ 58	\$ 58
Unassigned	\$ 380,540	\$ -	\$ -	\$ -	\$ 380,540
Total Fund Balances	\$ 383,578	\$ 305,687	\$ 2,183,647	\$ 517	\$ 2,873,428
Total Liabilities & Fund Balance	\$ 393,357	\$ 305,687	\$ 2,183,647	\$ 517	\$ 2,883,207

Randal Park
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2023

	Adopted Budget	Prorated Budget Thru 10/31/23	Actual Thru 10/31/23	Variance
Revenues:				
Special Assessments	\$ 1,151,680	\$ -	\$ -	-
Colonial Properties Contribution	\$ 52,768	\$ 4,397	\$ 4,249	\$ (148)
Miscellaneous Revenue	\$ 1,000	\$ 83	\$ -	\$ (83)
Activities	\$ 5,000	\$ 417	\$ -	\$ (417)
Rentals	\$ 9,000	\$ 750	\$ 500	\$ (250)
Total Revenues	\$ 1,219,448	\$ 5,647	\$ 4,749	\$ (898)
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 1,000	\$ 800	\$ 200
FICA Expense	\$ 918	\$ 77	\$ 61	\$ 15
Annual Audit	\$ 4,600	\$ -	\$ -	-
Trustee Fees	\$ 12,500	\$ -	\$ -	-
Dissemination Agent	\$ 10,500	\$ 875	\$ 875	-
Arbitrage	\$ 1,800	\$ -	\$ -	-
Engineering	\$ 10,000	\$ 833	\$ -	\$ 833
Attorney	\$ 20,000	\$ 1,667	\$ -	\$ 1,667
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	-
Management Fees	\$ 46,515	\$ 3,876	\$ 3,876	\$ (0)
Information Technology	\$ 1,908	\$ 159	\$ 159	-
Website Maintenance	\$ 1,272	\$ 106	\$ 106	-
Telephone	\$ 100	\$ 8	\$ -	\$ 8
Postage	\$ 1,000	\$ 83	\$ 15	\$ 68
Insurance	\$ 8,175	\$ 8,175	\$ 8,173	\$ 2
Printing & Binding	\$ 1,500	\$ 125	\$ 26	\$ 99
Legal Advertising	\$ 2,250	\$ 188	\$ -	\$ 188
Other Current Charges	\$ 1,500	\$ 125	\$ 40	\$ 85
Office Supplies	\$ 200	\$ 17	\$ 1	\$ 16
Property Appraiser	\$ 800	\$ -	\$ -	-
Property Taxes	\$ 300	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	-
Subtotal General & Administrative	\$ 143,313	\$ 22,789	\$ 19,608	\$ 3,181
<i>Operations & Maintenance</i>				
Contract Services:				
Field Management	\$ 19,936	\$ 1,661	\$ 1,661	\$ 0
Mitigation Monitoring	\$ 19,200	\$ 4,800	\$ 4,800	-
Landscape Maintenance	\$ 314,671	\$ 26,223	\$ 26,223	\$ (0)
Lake Maintenance	\$ 11,640	\$ 970	\$ 890	\$ 80
Security Patrol	\$ 41,250	\$ 3,438	\$ 2,748	\$ 690
Repairs & Maintenance				
Facility Maintenance	\$ 32,411	\$ 2,701	\$ 2,701	\$ (0)
Repairs & Maintenance	\$ 30,000	\$ 2,500	\$ -	\$ 2,500
Operating Supplies	\$ 9,800	\$ 817	\$ 444	\$ 373
Landscape Replacement	\$ 15,000	\$ 1,250	\$ -	\$ 1,250
Irrigation Repairs	\$ 10,000	\$ 833	\$ 772	\$ 61
Fountain Repairs	\$ 3,000	\$ 250	\$ -	\$ 250
Pressure Washing	\$ 9,000	\$ 9,000	\$ 9,000	-
Subtotal Operations & Maintenance	\$ 515,908	\$ 54,442	\$ 49,238	\$ 5,204

Randal Park
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2023

	Adopted Budget	Prorated Budget Thru 10/31/23	Actual Thru 10/31/23	Variance
Utilities				
Utilities - Common Area	\$ 30,000	\$ 2,500	\$ 2,382	\$ 118
Streetlighting	\$ 110,000	\$ 9,167	\$ 8,548	\$ 619
Amenity Center				
Amenity Management	\$ 96,124	\$ 8,010	\$ 8,010	\$ (0)
Pool Attendants	\$ 15,500	\$ 1,292	\$ 1,268	\$ 24
Pool Permit	\$ 550	\$ -	\$ -	\$ -
Cable TV/Internet/Telephone	\$ 4,415	\$ 368	\$ 598	\$ (230)
Utilities - Amenity Center	\$ 23,310	\$ 1,943	\$ 1,587	\$ 355
Refuse Service	\$ 2,880	\$ 240	\$ 222	\$ 18
Amenity Center Access Cards	\$ 1,000	\$ 83	\$ -	\$ 83
HVAC Maintenance	\$ 574	\$ 48	\$ -	\$ 48
Special Events	\$ 15,000	\$ 1,250	\$ 389	\$ 861
Holiday Decorations	\$ 9,500	\$ -	\$ -	\$ -
Security Monitoring	\$ 1,953	\$ 163	\$ 155	\$ 8
Janitorial Services	\$ 25,000	\$ 2,083	\$ 1,976	\$ 107
Pool Maintenance	\$ 28,800	\$ 2,400	\$ 2,250	\$ 150
Pool Chemicals & Repairs	\$ 19,450	\$ 1,621	\$ 972	\$ 649
Fitness Repairs & Maintenance	\$ 5,000	\$ 417	\$ 179	\$ 237
Amenity Repairs & Maintenance	\$ 5,000	\$ 417	\$ 87	\$ 330
Pest Control	\$ 11,500	\$ 958	\$ 56	\$ 902
Other				
Property Insurance	\$ 50,747	\$ 50,747	\$ 47,874	\$ 2,873
Contingency	\$ 10,000	\$ 833	\$ 593	\$ 240
Subtotal Operations & Maintenance	\$ 466,302	\$ 84,539	\$ 77,146	\$ 7,393
Total Expenditures	\$ 1,125,523	\$ 161,770	\$ 145,991	\$ 15,779
Excess (Deficiency) of Revenues over Expenditures	\$ 93,925		\$ (141,242)	
<i>Other Financing Uses:</i>				
Transfer Out - Capital Reserve	\$ 93,925	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ 93,925	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ (141,242)	
Fund Balance - Beginning	\$ -		\$ 524,820	
Fund Balance - Ending	\$ -		\$ 383,578	

Randal Park
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2023

	Adopted Budget	Prorated Budget Thru 10/31/23	Actual Thru 10/31/23	Variance
Revenues				
Interest	\$ 500	\$ 42	\$ 1,448	\$ 1,407
Total Revenues	\$ 500	\$ 42	\$ 1,448	\$ 1,407
Expenditures:				
Capital Outlay	\$ 25,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 25,000	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (24,500)		\$ 1,448	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 93,925	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 93,925	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 69,425		\$ 1,448	
Fund Balance - Beginning	\$ 295,740		\$ 304,239	
Fund Balance - Ending	\$ 365,165		\$ 305,687	

Randal Park
Community Development District
Debt Service Fund Series 2012
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2023

	Adopted Budget	Prorated Budget Thru 10/31/23	Actual Thru 10/31/23	Variance
Revenues:				
Assessments	\$ 396,407	\$ -	\$ -	-
Interest	\$ 100	\$ 8	\$ 3,648	\$ 3,640
Total Revenues	\$ 396,507	\$ 8	\$ 3,648	\$ 3,640
Expenditures:				
Interest Payment - 11/01	\$ 141,538	\$ -	\$ -	-
Principal Payment - 11/01	\$ 115,000	\$ -	\$ -	-
Interest Payment - 05/01	\$ 138,016	\$ -	\$ -	-
Total Expenditures	\$ 394,553	\$ -	\$ -	-
Excess (Deficiency) of Revenues over Expenditures	\$ 1,954		\$ 3,648	
Fund Balance - Beginning	\$ 440,856		\$ 859,656	
Fund Balance - Ending	\$ 442,810		\$ 863,304	

Randal Park
Community Development District
Debt Service Fund Series 2015
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2023

	Adopted Budget	Prorated Budget Thru 10/31/23	Actual Thru 10/31/23	Variance
Revenues:				
Assessments	\$ 589,600	\$ -	\$ -	-
Interest	\$ 125	\$ 10	\$ 5,032	\$ 5,022
Total Revenues	\$ 589,725	\$ 10	\$ 5,032	\$ 5,022
Expenditures:				
Interest Payment - 11/01	\$ 198,999	\$ -	\$ -	-
Principal Payment - 11/01	\$ 185,000	\$ -	\$ -	-
Interest Payment - 05/01	\$ 195,068	\$ -	\$ -	-
Total Expenditures	\$ 579,066	\$ -	\$ -	-
Excess (Deficiency) of Revenues over Expenditures	\$ 10,659		\$ 5,032	
Fund Balance - Beginning	\$ 577,837		\$ 1,186,417	
Fund Balance - Ending	\$ 588,496		\$ 1,191,449	

Randal Park
Community Development District
Debt Service Fund Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2023

	Adopted Budget	Prorated Budget Thru 10/31/23	Actual Thru 10/31/23	Variance
Revenues:				
Assessments	\$ 117,674	\$ -	\$ -	-
Interest	\$ 50	\$ 4	\$ 541	\$ 537
Total Revenues	\$ 117,724	\$ 4	\$ 541	\$ 537
Expenditures:				
Interest Payment - 11/01	\$ 41,683	\$ -	\$ -	-
Principal Payment - 05/01	\$ 30,000	\$ -	\$ -	-
Interest Payment - 05/01	\$ 41,683	\$ -	\$ -	-
Total Expenditures	\$ 113,365	\$ -	\$ -	-
Excess (Deficiency) of Revenues over Expenditures	\$ 4,359		\$ 541	
Fund Balance - Beginning	\$ 66,102		\$ 128,353	
Fund Balance - Ending	\$ 70,461		\$ 128,894	

Randal Park

Community Development District

Combined Capital Project Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2023

	Series		Series		
	2015	2018	2015	2018	Total
Revenues					
Interest	\$ 2	\$ 0	\$ 2	\$ 0	\$ 2
Total Revenues	\$ 2	\$ 0	\$ 2	\$ 0	\$ 2
Expenditures:					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 2	\$ 0	\$ 2	\$ 0	\$ 2
Fund Balance - Beginning	\$ 457	\$ 57	\$ 457	\$ 57	\$ 514
Fund Balance - Ending	\$ 459	\$ 58	\$ 459	\$ 58	\$ 517

Randal Park
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Colonial Properties Contribution	\$ 4,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,249
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rentals	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Total Revenues	\$ 4,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,749
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
FICA Expense	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination Agent	\$ 875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Management Fees	\$ 3,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,876
Information Technology	\$ 159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159
Website Maintenance	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15
Insurance	\$ 8,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,173
Printing & Binding	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40
Office Supplies	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Subtotal General & Administrative	\$ 19,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,608
Operations & Maintenance													
Contract Services:													
Field Management	\$ 1,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,661
Mitigation Monitoring	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800
Landscape Maintenance	\$ 26,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,223
Lake Maintenance	\$ 890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 890
Security Patrol	\$ 2,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,748
Repairs & Maintenance													
Facility Maintenance	\$ 2,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,701
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 772
Fountain Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pressure Washing	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Subtotal Operations & Maintenance	\$ 49,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,238

Randal Park
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Utilities													
Utilities - Common Area	\$ 2,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,382
Streetlighting	\$ 8,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,548
Amenity Center													
Amenity Management	\$ 8,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,010
Pool Attendants	\$ 1,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,268
Pool Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Cable TV/Internet/Telephone	\$ 598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	598
Utilities - Amenity Center	\$ 1,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,587
Refuse Service	\$ 222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	222
Amenity Center Access Cards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
HVAC Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Events	\$ 389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	389
Holiday Decorations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Security Monitoring	\$ 155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	155
Janitorial Services	\$ 1,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,976
Pool Maintenance	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,250
Pool Chemicals & Repairs	\$ 972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	972
Fitness Repairs & Maintenance	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	179
Amenity Repairs & Maintenance	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	87
Pest Control	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	56
Other													
Property Insurance	\$ 47,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47,874
Contingency	\$ 593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	593
Subtotal Operations & Maintenance	\$ 77,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	77,146
Total Expenditures	\$ 145,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	145,991
Excess Revenues (Expenditures)	\$ (141,242)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(141,242)
Other Financing Sources/Uses:													
Transfer In/(Out) - Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Change in Fund Balance	\$ (141,242)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(141,242)

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 :	\$402,774
Bonds Outstanding - 05/17/2012	\$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)
Less : August 1, 2021 (Special Call)	(\$5,000)
Less : November 1, 2021 (Mandatory)	(\$90,000)
Less : August 1, 2022 (Special Call)	(\$5,000)
Less : November 1, 2022 (Mandatory)	(\$90,000)
Current Bonds Outstanding	\$4,280,000

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 :	\$598,658
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)
Less : November 1, 2021 (Mandatory)	(\$170,000)
Less : February 1, 2022 (Special Call)	(\$5,000)
Less : August 1, 2022 (Special Call)	(\$5,000)
Less : November 1, 2022 (Mandatory)	(\$180,000)
Less : August 1, 2023 (Special Call)	(\$5,000)
Current Bonds Outstanding	\$7,860,000

Series 2018 Special Assessment Bonds	
Interest Rate :	Various (4.100% , 4.500% , 5.050% , 5.200%)
Maturity Date :	5/1/49
Maximum Annual Debt Service :	\$117,674
Reserve Fund Requirement :	\$58,837
Reserve Fund Balance :	\$59,093
Bonds Outstanding - 11/30/2018	\$1,770,000
Less : May 1, 2020 (Mandatory)	(\$30,000)
Less : May 1, 2021 (Mandatory)	(\$30,000)
Less : May 1, 2022 (Mandatory)	(\$30,000)
Less : May 1, 2023 (Mandatory)	(\$30,000)
Current Bonds Outstanding	\$1,650,000

Randal Park CDD
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

Gross Assessments	\$ 1,225,189.89	\$ 421,709.97	\$ 627,240.31	\$ 125,190.00	\$ 2,399,330.17
Net Assessments	\$ 1,151,678.50	\$ 396,407.37	\$ 589,605.89	\$ 117,678.60	\$ 2,255,370.36

ON ROLL ASSESSMENTS

Date	Distribution	Distribution Period	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	51.06% O&M Portion	17.58% Series 2012 Debt Service	26.14% Series 2015 Debt Service	5.22% Series 2018 Debt Service	100.00% Total
							\$0.00					
							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

0%	Net Percent Collected
\$2,255,370.36	Balance Remaining to Collect

SECTION C

Randal Park CDD

Field Management Report



November 17th, 2023

Jarett Wright

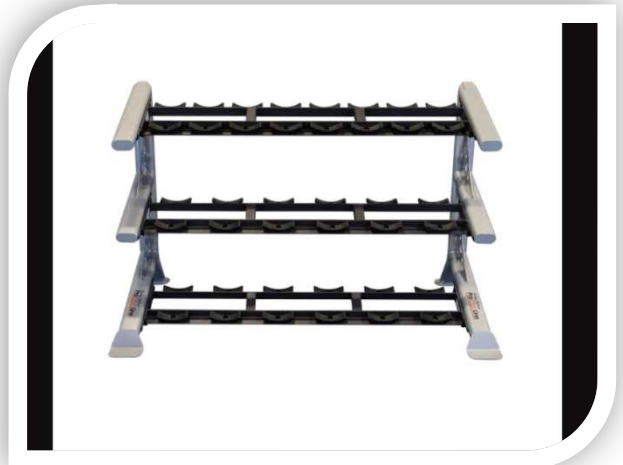
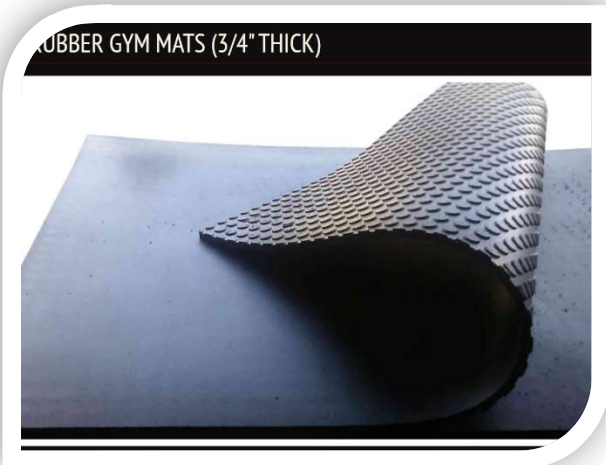
Field Manager

GMS

Site Items

Gym Renovations

- ✚ Sourcing quotes for new gym equipment and facility renovations.



Landscaping

Landscape Update

- ✚ Pressure washing and mulching of the property has been completed.
- ✚ Sod was replaced at front entrance and various other locations.
- ✚ Ornamental grasses are being reset and maintenance efforts are focused on pushing back overgrowth and weed control.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-750-3599, or by email at JWright@gmscfl.com. Thank you.

Respectfully,
Jarett Wright

SECTION 1



Proposal #351796

Date: 10/10/2023

From: Lathan Smith

Proposal For

Randal Park CDD
 c/o GMS-CF, LLC
 6200 Lee Vista Blvd, Suite 300
 Orlando, FL 32822

main: 407-451-4047
 mobile:
 wviasalyers@gmscfl.com

Location

Randall Park Blvd
 Orlando, FL 32832

Property Name: Randal Park CDD

Bridge Enhancement

Terms: Net 30

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
General Labor	40.00	\$67.799	\$2,711.96
Century Plant, 15 GAL	3.00	\$210.000	\$630.00
Podocarpus, 3 GAL	92.00	\$21.000	\$1,932.00
Dwarf Red Ixora, 3 GAL	42.00	\$21.428	\$899.99
Dwarf Yellow Ixora, 3 GAL	42.00	\$21.428	\$899.99
Chocolate Mulch	170.00	\$8.000	\$1,360.00
Top Soil	40.00	\$7.000	\$280.00
Equipment Rental (UPDATE COST)	1.00	\$250.000	\$250.00
Irrigation Labor	8.00	\$91.199	\$729.59
Irrigation Part(s)	1.00	\$214.280	\$214.28

Client Notes

Remove old material along bridge and roadway and install new landscaping.

Upgrade irrigation to ensure proper coverage for new material.

Mulch with Chocolate Mulch

Signature

x

SUBTOTAL \$9,907.81

SALES TAX \$0.00

TOTAL \$9,907.81

*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

Office:

lsmith@yellowstonelandscape.com

Title: _____

Date: _____





SECTION D

RANDAL



PARK

Randal Park
Amenity Report
October 2023

Pool, Gym and Randal House Clubhouse

- The BBQ areas are opened (9am - 6pm) Daily
- Gym (24/7)
- Pool (7am - 6pm) (7am - 9am lap swimmers only) Daily
- Randal House Clubhouse (10am - 6pm) Mon - Fri
- Onsite office staff is open from (9am - 5pm) Mon - Fri
- Pool Attendant last day was October 28th.

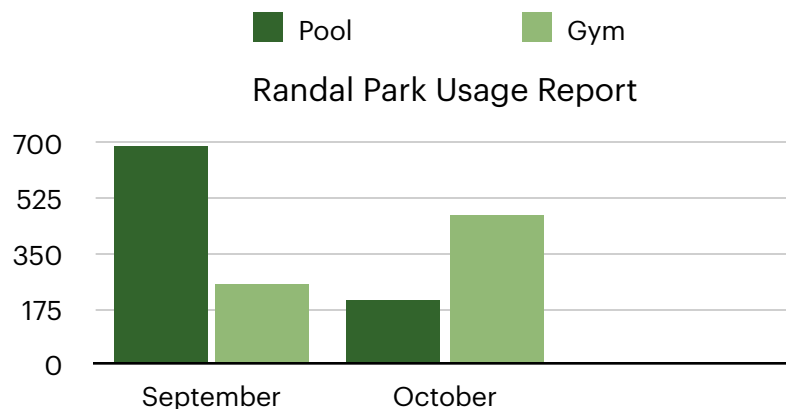
October Randal House Rentals: 5

October Events:

- * Homeowner's Appreciation day: Friday, October 6th
- * Pizza Night: Thursday, October 5th & 19th
- * Food Truck Social: CANCELED
- * Charcuterie Workshop : Friday, October 20th
- * Chick fil-A Night: CANCELED
- * Wine & Cheese: Thursday, October 26th
- * It's Coffee Time : Friday, October 27th

Events scheduled for November:

- * Pizza Night: Thursday, November 2nd & 16th
- * Fall Festival: Saturday, November 18th
- * It's Coffee Time: Friday, November 24th



Charcuterie Workshop
Friday, October 20th
6:00pm- 8:00pm
Total RSVP: 16



Wine & Cheese
Thursday, October 19th
6:00pm- 8:00pm
Total RSVP: 10

