Randal Park Community Development District

Agenda

October 18, 2024

AGENDA

Randal Park
Community Development District

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

October 11, 2024

Board of Supervisors
Randal Park Community
Development District

Dear Board Members:

The Board of Supervisors of Randal Park Community Development District will meet **Friday, October 18, 2024 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. Approval of the September 20, 2024 Minutes
4. Consideration of Holiday Lighting Proposal from jingle Bell Lights, LLC
5. Ratification of Fiscal year 2024 Audit Engagement Letter from Grau & Associates
6. Discussion of Swim Vendors
    A. PoolSkool USA
    B. SwimKids USA
7. Staff Reports
    A. Attorney
    B. District Manager's Report
        1. Approval of Check Register
        2. Balance Sheet and Income Statement
    C. Field Manager's Report
    D. Amenity Report
8. Supervisor's Requests
9. Other Business
10. Next Meeting Date –November 15, 2024
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,

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, **September 20, 2024** 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 *by telephone*
Sean Masherella	Assistant Secretary
Marcela Asquith	Assistant Secretary

Also present were:

Jason Showe	District Manager
Kristin Trucco	District Counsel
James Hoffman	District Engineer *by telephone*
Jarett Wright	Field Operations
Ashley Hilyard	GMS
Alexandra Panagos	CALM
Lathan Smith	Yellowstone

FIRST ORDER OF BUSINESS **Roll Call**

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

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Messing, founder and president of SwimKids USA stated we have two proposals on the agenda for your consideration today. SwimKids USA was being operated under a license agreement by Kim Albert and we are SwimKids USA Corporate. It is important for you to know who is presenting the proposals, our former director Kim Albert working under a license agreement for corporation PoolSkool and SwimKids USA, Inc.

THIRD ORDER OF BUSINESS Engineer's Report

Mr. Hoffman stated I received a question from Jason yesterday regarding if there is any restrictions on fishing or allowing fishing in any of the Randal Park ponds. I am digging into that I need to consult the tech on the environmental permit, and I will get a response to the board on that.

Mr. Showe stated the only other item we may want Jimmy to talk about is, we received some proposals for roof repair.

Mr. Wright stated there are a couple issues with the bastian around the roof where it is cracking and rotting. There are questions about how it was installed. We obtained proposals., we also had the columns inspected because some of them were separating and starting to rot. We got proposals but one of the vendors said he wanted an engineer to inspect the building so they could build the proposal off the engineer's report. I believe the best thing to do would be to have the building inspected and make sure that what we have on our proposals are everything that is covered or if we need to add or take away anything, that would be the way to go right now especially due to the cost of the repairs.

Mr. Hoffman stated I would be happy to discuss with staff, but my initial reaction is it is probably going to need to be reviewed by the original architect of the building or someone on the architecture side. It is a little bit out of our site engineering purview, but we are happy to review and figure out who needs to be engaged on that.

Mr. Showe stated as long as there is no opposition from the board, we will work with Jimmy on those.

Mr. Hoffman left the telephone conference at this time.

FOURTH ORDER OF BUSINESS Approval of the Minutes of the August 16, 2024 Meeting

On MOTION by Mr. Masherella seconded by Ms. Asquith with all in favor the minutes of the August 16, 2024 meeting were approved as presented.

FIFTH ORDER OF BUSINESS Consideration of Swim Lesson Proposals

A. PoolSkool, USA

B. SwimKids, USA

Ms. Steuck stated we want to continue swim lessons. Can we continue with the company we had last season?

Ms. Trucco stated we spoke on this before but technically this is a private use because it is a non-governmental entity or person that is using the CDD financed property for profit so this does fall under that private use category. The law is that you cannot exceed 10% of your bond issuance for private use. There is some risk in this; to avoid all risk you would get an opinion from bond counsel. You are likely okay, but I do have to disclose that risk. So far there has not been an issue with the swim lessons being held here. The other issue is you have a non-resident user fee for your amenities and that is $2,000. If this will allow non-residents to use the facility, we are also making an exception, bending breaking the rule for this program, which the board has the ability to do but just to make you aware we are also bending this to some extent if you continue to open it up for non-residents.

After discussion of the percentage back to the district, non-resident participants, objection from residents to non-resident usage, limited class sizes, limited class times, limited pool area being used, all questions were to be submitted to staff to research and place this item on the next agenda for board consideration.

SIXTH ORDER OF BUSINESS Consideration of Annual Pressure Washing Services Agreement with Pressure Wash This

Mr. Wright stated this is the same vendor we have been using the past few years, they are still at the budget amount of $9,000 that we set. Kristen is working on the agreement. We will have this done as soon as possible.

On MOTION by Ms. Cornelius seconded by Mr. Masherella with all in favor the agreement with Pressure Wash This was approved for fiscal year 2025 subject to district counsel drafting the agreement.

SEVENTH ORDER OF BUSINESS **Consideration of Service Learning Agreement with University of Central Florida**

Mr. Showe stated there is a masters of public administration program at UCF, one of the projects they have to complete is a performance review on an organization. They approached GMS and we gave them several different districts to look at and they want to do a performance strategic plan for your district. This is the agreement proposed and Kristin has some suggestions.

Ms. Trucco stated it looks like it could be helpful. They are going to analyze certain documents and information and put together a strategic report of the CDD and provide that to you. They are not charging anything for that. I have a couple of comments, but I don't know if UCF will agree with them. There is a statement that permission is given to students to meet with appropriate staff members, board members, clients and/or citizens that should be considered when planning of the agency. I would just add, with an addendum or just write it in by ink that students understand that they are not agents or employees of the CDD and that they agree not to represent themselves as such. We don't want to take on any liability if they knock on someone's door and ask questions. There is also the human trafficking law that was recently passed, and we have them sign an affidavit too. They are asking for documents to help them make this report. We are subject to public records law and they are able to see anything without this contract in place, however, there are exemptions to public records law so make clear in the contract we will give the documents so long as they are not held exempt and confidential.

> On MOTION by Ms. Cornelius seconded by Ms. Asquith with all in favor the service learning agreement with UCF was approved subject to staff sign-off.

EIGHTH ORDER OF BUSINESS **Ratification of Non-Ad Valorem Agreement with Orange County Property Appraiser**

> On MOTION by Ms. Cornelius seconded by Mr. Masherella with all in favor the agreement with the Orange County Property appraiser was ratified.

NINTH ORDER OF BUSINESS Staff Reports

A. Attorney

There being none, the next item followed.

B. Manager

i. Approval of Check Registers

On MOTION by Mr. Masherella seconded by Ms. Cornelius 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.

C. Field Manager's Report

Mr. Wright gave an overview of the field manager's report, copy of which was included in the agenda package and outlined a proposal from Yellowstone for maintenance of traffic while installing mulch.

On MOTION by Mr. Masherella seconded by Ms. Asquith with all in favor the proposal from Yellowstone Landscape for maintenance of traffic was approved.

1. Consideration of Tree Pruning Proposal from Yellowstone Landscape

This item was tabled.

2. Consideration of Pool Resurfacing Proposals

i. Spies Pool

This item was tabled.

3. Consideration of Proposals for Clubhouse Column and Roof Repairs from M.E.S. Professional, Inc.

This item was tabled.

4. Consideration of Proposals for Clubhouse Column and Roof Repairs from M.E.S. Professionals, Inc.

This item was tabled.

D. Amenity Report

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

TENTH ORDER OF BUSINESS Supervisor's Requests

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS October 18, 2024

Mr. Showe noted the next meeting would be held on October 18, 2024.

THIRTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Ms. Steuck seconded by Mr. Masherella with all in favor the meeting adjourned at 10:56 a.m.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

Jingle Bell Lights LLC
P.O Box 143
Winter Park, FL 32790 US
info@jinglebelllights.net

Estimate

ADDRESS
Alexandra Penagos
Randal Park CDD
6200 Lee Vista Blvd, Orlando
Fl 32822. Suite 300

ESTIMATE # 3146
DATE 09/29/2024

ACTIVITY	QTY	RATE	AMOUNT
REINSTALL Re-Install and Takedown of Holiday Décor the 2025-2027 season.	1	9,970.70	9,970.70

We will replace any decor or lighting as needed at no additional charge except specialty items.

The reinstall price for the following year is $9,970.70

A fee of 3% will be added for payments using credit cards.

SUBTOTAL	9,970.70
TAX	0.00
TOTAL	**$9,970.70**

Accepted By

Accepted Date

SECTION V

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 24, 2024

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, 2024. 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, 2024. 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 2024 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 relaying 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 $4,700 for the September 30, 2024 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 may be 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, 2024 must be provided to us no later than January 1, 2025, in order for us to complete the engagement by March 31, 2025.

Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by March 15, 2025 for the District's review, and a final draft audit report by March 31, 2025 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 2022 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: District Manager

Date: 9/24/24

Florida Institute of Certified Public Accountants

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

AICPA 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 VI

SECTION A

From: **Morgan Smith** msmith@gmscfl.com
Subject: Fwd: Randal Park - Swim Vendors
Date: October 11, 2024 at 11:14 AM
To:

Begin forwarded message:

From: PoolSkool USA <poolskoolusa@yahoo.com>
Subject: Re: Randal Park - Swim Vendors
Date: October 9, 2024 at 3:12:48 PM EDT
To: Jason Showe <jshowe@gmscfl.com>
Cc: Kristen Trucco <ktrucco@lathamluna.com>, Stacie Vanderbilt <svanderbilt@gmscfl.com>, Syanne Hall <shall@gmscfl.com>, Alexandra Penagos <apenagos@gmscfl.com>, Jarett Wright <jwright@gmscfl.com>

Hi Jason,

I will give you the best information that I can. I no longer have access to the SwimKids USA software program that I used for many years to run the back end of my business. So, I do not have any fancy reports that I can send you. I do not trust Alan or any of the data that he gave you. After Alan Messing abruptly decided to triple the fee that I had paid him for 15 years to use his software program plus backpay (during the middle of the season), my then refusal to pay the increase, led to him cutting me off from the software program immediately. All of my customer accounts are in that software program. A lot of families were already registered for the season. We were able to scramble and figure out a quick system to continue keeping track of families, and were able to continue business as usual from the customer point of view, but certainly not the most efficient way to run this business. I am currently working with a programmer on a new software program that will be completed by the end of the year.

Here are the answers to the questions below:

1) Yes, we do give at least a 10% discount to Randal Park families. Sometimes if we have another special running for example value package discount or returning customer discount, we will give them that instead if that is a better deal for them. But, we do make sure that they always get at least their 10% discount off the class price.

2) Residents vs. non-residents. I do not have any rosters from the first half of the season, as those are in the SwimKids USA software program and will not be released to me. But, here is what I do have:

Weekdays: Residents:12 Non-Residents:18
Weekends July: Residents: 18 Non-residents: 16
Weekends August: Residents: 18 Non-residents: 15
Weekends September: Residents: 12 Non-residents: 14

3) I have attached the CPR and First Aid certifications for the instructors who have taught at Randal Park for the past 3 summers. If you would like me to send you the CPR and First Aid for the teachers that taught in Randal Park in 2016, 2017 & 2018, I can do that as well. I also attached our head instructor's certification as well since she has filled in a couple times. And an instructor who did sub a few times at Randal Park. Unfortunately, for the swim instructor certification, I am unable to provide you with the actual certificates because their swim instructor certification from this summer was with SwimKids USA's certification program. All instructors went through a 42 hour training program that is run in-house where they are trained and certified in swim instruction. The dates for the training program in 2024 were April 20th, 21st, 27th, 28th, May 4th & 5th. They are still currently certified. Moving forward we will be utilizing a different program for instructor certifications since we are no longer affiliated with SwimKids USA and I will provide those to you at the beginning of the season next summer before they enter the pool.

4) Yes, we possibly could discuss doing a resident only program. We do this at another community in Winter Garden. They pay us anytime they do not meet our agreed upon minimum.

community in Winter Garden. They pay us anytime they do not meet our agreed upon minimum, which is 25 students per session, up to $4000 a season. We offer only weekends at their pool and only for the months of June, July, and August. We offer less schedule options so that we can better fill their classes, and they help promote us a lot through all different types of marketing.

5) In an email from Alex last week she asked for the proposal. So, I have attached that here as well to keep everything on one email. This is the proposal that we discussed at the last meeting. This gives the option to stay with the 10% discount, or a flat rate of $500 per month. As mentioned at the meeting, I cannot match the $2000 per month offer that you were presented by SwimKids USA, as we would have to drastically raise prices to do this. Well, I could match it, but I would have to pass that added expense off to the customer, and I really don't want to do that. Drowning is the leading cause of death in the state of Florida, so we want to make it both affordable and convenient for families to get their kids in lessons.

If you have any other questions, or would like to meet individually or for me to attend another board meeting, I am more than happy to do that. We would love to continue to have Randal Park as a part of our PoolSkool USA family.

Thank you,

Kim Albert
President, PoolSkool USA
352-394-3040
http://www.PoolSkoolUSA.com

Follow us on Facebook!
https://www.facebook.com/poolskoolusa

PoolSkool USA's Proposal

To: Randal Park CDD

From: Kim Albert
President, PoolSkool USA Inc.
352-394-3040
www.PoolSkoolUSA.com
PoolSkoolUSA@yahoo.com

Objective:
To renew our agreement with Randal Park CDD and continue to provide swim lessons at Randal Park community pool.

History:
We have been contracting with communities throughout the Central Florida area to provide the amenity of swim lessons for 15 years. We have provided swim lessons at Randal Park for a combined 6 total summers!

(We taught at Randal Park 2015-2017, I believe there was a different swim lesson provider for a few years, and then you invited us back in 2022 and we taught 2022-2024)

With drownings being the leading cause of death for children under the age of five, it has always been our goal to make it as convenient and affordable as possible for parents to teach their children to swim. And the most convenient way, is to have swim lessons within their own community.

Compensation:
Option #1:
In our current agreement, we offering a 10% discount for the residents. We can continue to do this or we could change to a flat fee where we pay Randal Park CDD for pool usage.

Option #2:
We can give you a flat $500 per month that we are utilizing the pool.

Other Benefits:

- We have a long standing relationship with your residents and they are comfortable with our registration process. I speak with each family personally. They are also comfortable with our insturctors and the current curriculum path they are on.

- We have been in the Central Florida area for 15 years, so we long standing relationships with our instructors. We have a full staff of teachers consisting of 18 staff members. We also have a list of back-up substitute teachers who previously taught with us who we can bring on board if needed to help cover any unexpected staffing issues such as illness or any other unforeseen circumstances that may arise.

- I myself, the owner of PoolSkool USA, am local. I live in the Central Florida area and am often out and about rotating through the pools. Checking to make sure customers are happy, kids are getting through skills, pools are happy and all is going as it should. I am also close enough, that if needed I can jump in and sub for a teacher should an emergency happen.

Details about the Program:

- Our season each summer is May – September. We open registration in January. At the Randal Park pool we would like to continue to offer both a weekend and weekday schedule.

	STAY AT HOME PARENTS	WORKING FAMILIES
Days	Monday – Thursdays	Saturday and Sunday
Time	8:00am – 1:30pm	8:00am – 12:00pm
	June – mid July (6 weeks)	May – September

- Our class sizes are limited to 6 children in a class.

- Each class is 30 minutes. We teach multiple classes a day to accommodate the different ages and swimming levels of the children. There is a 10 minute break in between each class so that we do not overwhelm your pool.

- We use just a small section of the pool & your pool is still open to recreational swimmers while we are conducting lessons.

- We handle all registrations and day-to-day administrations.

- We teach children starting at age 1 through adults. We teach everything from infant swimming, to survival swimming, to stroke technique.

Conclusion:

In conclusion, I would like to thank you for your consideration. We have so enjoyed working with Randal Park for so many years and hope that this relationship can continue. I look forward to working with you and hope to continue to have Randal Park as a part of our PoolSkool USA family!

American Red Cross
Training Services

Certificate of Completion

Emily Wolf

has successfully completed requirements for

Adult and Pediatric First Aid/CPR/AED

Date Completed: 5/30/2024
Validity Period: 2 Years

Conducted by: Vital Medical Training, LLC

To verify certificate, scan code or visit redcross.org/digitalcertificate and enter ID.

Learn and be inspired at LifesavingAwards.org

01IQTGO

Certificate
OF COMPLETION

IN RECOGNITION OF SUCCESSFUL COMPLETION IN:
CPR / AED / First-Aid
(Adult / Child / Infant / Choking)
AED / Injury & Universal Precautions

THIS CERTIFICATE IS PROUDLY PRESENTED TO:

Lauren Brown

The above mentioned Student is now certified in the above mentioned course by demonstrating proficiency in the subject by passing the examination in accordance with the Terms & Conditions of National CPR Foundation - Valid for 2 years. Course administered in accordance with the **2020** ECC/ILCOR and AHA® guidelines. ID#:**BDC73E**

Completion: **April 26, 2023**
Instructor: **Paul J. Scruton**

COURSE PROVIDED BY:
NationalCPRFoundation™

Signature: Paul Scruton

American Red Cross
Training Services

Certificate of Completion

Charles Lawhorn

has successfully completed requirements for

Adult, Child and Baby First Aid/CPR/AED Online (Eligible for Skills Session within 90 days)

Date Completed: 4/19/2024
Validity Period: 2 Years

Conducted by: American Red Cross

To verify certificate, scan code or visit redcross.org/digitalcertificate and enter ID.

Learn and be inspired at LifesavingAwards.org

01H1GN2

American
CPR Care Association

A597639

This Recognizes That

Dannielle Petras

Has Completed the Requirements for

CPR/AED, Standard First Aid, and Bloodborne Pathogens (BLS)

American CPR Care Association

04/17/2024	04/17/2026
Date Completed	Valid Until

Instructor Signature

Holder's Signature

Call **911** in case of a medical emergency Call **1-888-808-9109** in a poison emergency
For CPR/AED or First Aid training information Call **1-888-808-9109** or visit **cprcare.com**

American
CPR Care Association

American CPR Care Association
Renewal Recommended every 2 years

American Red Cross
Training Services

Certificate of Completion

Dawn Wolf

has successfully completed requirements for

Adult and Pediatric First Aid/CPR/AED

Date Completed: 5/13/2024
Validity Period: 2 Years

Conducted by: American Red Cross

To verify certificate, scan code or visit redcross.org/digitalcertificate and enter ID.

Learn and be inspired at LifesavingAwards.org

01HR699

SECTION B

From: **Morgan Smith** msmith@gmscfl.com
Subject: Fwd: Randal Park - Swim Vendors
Date: October 11, 2024 at 11:12 AM
To:

Begin forwarded message:

From: SwimKids USA Swim School <swimkidsusa@aol.com>
Subject: Re: Fwd: Randal Park - Swim Vendors
Date: October 10, 2024 at 1:00:19 PM EDT
To: Jason Showe <jshowe@gmscfl.com>
Cc: Kristen Trucco <ktrucco@lathamluna.com>, Stacie Vanderbilt <svanderbilt@gmscfl.com>, Syanne Hall <shall@gmscfl.com>, Alexandra Penagos <apenagos@gmscfl.com>, Jarett Wright <jwright@gmscfl.com>

Good afternoon Jason and Board members,
I hope this email finds you well and safe. Unfortunately, my house in Tampa suffered significant damage in the hurricane, as well as our year round facility in Volusia County.

Therefore, I was wondering if we could go ahead and reschedule the swim vendor presentation to the board to the November board meeting in lieu of next week's meeting. Much of the data will need to be retrieved once we can enter the office and home. We are currently making arrangements to find housing.
Is there any opposition to doing that? If there is, I will do my best to get the information to you for the meeting.

Kindest regards

Alan Messing
President, SwimKids USA
(813)991.6258
swimkidsusa.com

On Monday, October 7, 2024, 9:49 AM, Jason Showe <jshowe@gmscfl.com> wrote:

Alan,

See below for additional information for Board

Sincerely,

Jason M. Showe
Senior District Manager
Governmental Management
Services, Central Florida
219 E. Livingston St
Orlando, FL 32801
407-841-5524 X 105 - Office
407-839-1526 - Fax
407-470-8825 - Cell
jshowe@gmscfl.com

History.—s. 1, ch. 2006-232.

Begin forwarded message:

From: Kristen Trucco <ktrucco@lathamluna.com>
Subject: Randal Park - Swim Vendors
Date: September 20, 2024 at 12:21:14 PM EDT
To: Jason Showe <jshowe@gmscfl.com>
Cc: Jan Carpenter <JCarpenter@lathamluna.com>, Audeliz Matos <amatos@lathamluna.com>

Jason, below are some questions from me for the two swim vendors. If you would like us to assist in discussing with them instead please just let us know.

-documentation to support or deny the information alleged in the handouts today (including evidence that the 10% discount for residents has or has not been applied for all prior years of service; total count of residents vs. non-residents enrolled in classes)
-evidence of certifications or licenses of prior swim instructors
-For informational purposes only: would your company be interested in a contract that limits the lessons to residents within the CDD (and non-residents who pay the CDD the CDD's non-resident user fee for use of the CDD's amenities) (and their guests): _____ ; If yes, can you provide an estimate of the anticipated cost to the CDD for such a contract? _____

Thank you,

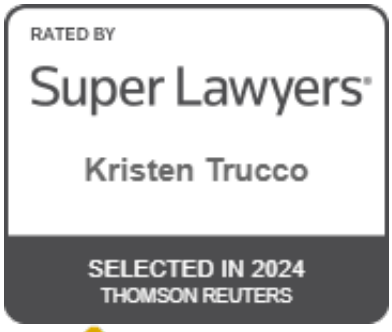
Kristen Trucco, Esq.

LATHAM, LUNA, EDEN & BEAUDINE, LLP
ATTORNEYS AT LAW

RATED BY Super Lawyers Kristen Trucco SELECTED IN 2024 THOMSON REUTERS

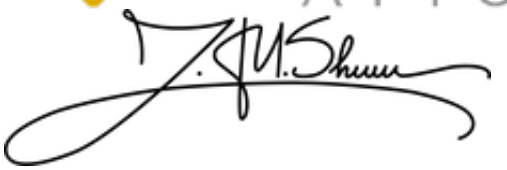
201 S. Orange Avenue, Suite 1400
Orlando, Florida 32801
407-481-5800 Main
407-481-5806 Direct
630-453-3871 Cell
407-481-5801 Fax
ktrucco@lathamluna.com
www.lathamluna.com

NOTIFY THE SENDER AT THE ABOVE ADDRESS OR AT (407) 481-5800, AND THEN DELETE THIS MESSAGE. THANK YOU.



LATHAM, LUNA,
EDEN & BEAUDINE,

ATTORNEYS AT LAW



SECTION VII

SECTION B

SECTION 1

This item will be provided under separate cover

SECTION 2

Randal Park

Community Development District

Unaudited Financial Reporting

August 31, 2024

Table of Contents

Randal Park

Community Development District

Combined Balance Sheet

August 31, 2024

	General Fund	*Capital Reserve Fund*	*Debt Service Fund*	*Capital Projects Fund*	*Totals Governmental Funds*
Assets:					
Cash:					
Operating Account	$ 716,243	$ -	$ -	$ -	$ 716,243
Debit Card	$ 4,394	$ -	$ -	$ -	$ 4,394
Investments:					
State Board Administration	$ -	$ 414,570	$ -	$ -	$ 414,570
Series 2012					
Reserve	$ -	$ -	$ 409,851	$ -	$ 409,851
Revenue	$ -	$ -	$ 490,491	$ -	$ 490,491
Interest	$ -	$ -	$ 157	$ -	$ 157
Prepayment	$ -	$ -	$ 10,850	$ -	$ 10,850
Sinking Fund	$ -	$ -	$ 48	$ -	$ 48
Series 2015					
Reserve	$ -	$ -	$ 601,271	$ -	$ 601,271
Revenue	$ -	$ -	$ 647,638	$ -	$ 647,638
Interest	$ -	$ -	$ 228	$ -	$ 228
Prepayment	$ -	$ -	$ 4,315	$ -	$ 4,315
Construction	$ -	$ -	$ -	$ 479	$ 479
Series 2018					
Reserve	$ -	$ -	$ 60,131	$ -	$ 60,131
Revenue	$ -	$ -	$ 76,052	$ -	$ 76,052
Interest	$ -	$ -	$ 76	$ -	$ 76
Capital Interest	$ -	$ -	$ 2,788	$ -	$ 2,788
Construction	$ -	$ -	$ -	$ 52	$ 52
Cost of Issuance	$ -	$ -	$ -	$ 8	$ 8
Due from Colonial Properties	$ 8,479	$ -	$ -	$ -	$ 8,479
Due from Capital Reserve	$ 30,529	$ -	$ -	$ -	$ 30,529
Due from General Fund	$ -	$ -	$ 31,258	$ -	$ 31,258
Prepaid Expenses	$ 6,696	$ -	$ -	$ -	$ 6,696
Total Assets	**$ 766,340**	**$ 414,570**	**$ 2,335,154**	**$ 539**	**$ 3,516,603**
Liabilities:					
Accounts Payable	$ 17,970	$ -	$ -	$ -	$ 17,970
Due to Debt Service	$ 31,258	$ -	$ -	$ -	$ 31,258
Due to General Fund	$ -	$ 30,529	$ -	$ -	$ 30,529
Total Liabilites	**$ 49,229**	**$ 30,529**	**$ -**	**$ -**	**$ 79,757**
Fund Balance:					
Assigned for:					
Capital Reserves	$ -	$ 384,041	$ -	$ -	$ 384,041
Nonspendable:					
Deposits and Prepaid Items	$ 6,696	$ -	$ -	$ -	$ 6,696
Restricted for:					
Debt Service 2012	$ -	$ -	$ 922,623	$ -	$ 922,623
Debt Service 2015	$ -	$ -	$ 1,270,151	$ -	$ 1,270,151
Debt Service 2018	$ -	$ -	$ 142,380	$ -	$ 142,380
Capital Projects - Series 2015	$ -	$ -	$ -	$ 479	$ 479
Capital Projects - Series 2018	$ -	$ -	$ -	$ 60	$ 60
Unassigned	$ 710,416	$ -	$ -	$ -	$ 710,416
Total Fund Balances	**$ 717,112**	**$ 384,041**	**$ 2,335,154**	**$ 539**	**$ 3,436,846**
Total Liabilities & Fund Balance	$ 766,340	$ 414,570	$ 2,335,154	$ 539	$ 3,516,603

Randal Park

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Special Assessments	$ 1,151,680	$ 1,151,680	$ 1,188,132	$ 36,452
Colonial Properties Contribution	$ 52,768	$ 48,371	$ 51,797	$ 3,426
Miscellaneous Revenue	$ 1,000	$ 917	$ 1,165	$ 249
Activities	$ 5,000	$ 4,583	$ 2,740	$ (1,844)
Rentals	$ 9,000	$ 9,000	$ 18,800	$ 9,800
Total Revenues	**$ 1,219,448**	**$ 1,214,551**	**$ 1,262,634**	**$ 48,083**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 11,000	$ 9,061	$ 1,939
FICA Expense	$ 918	$ 842	$ 750	$ 92
Annual Audit	$ 4,600	$ 4,600	$ 4,600	$ -
Trustee Fees	$ 12,500	$ 7,417	$ 7,417	$ -
Dissemination Agent	$ 10,500	$ 10,500	$ 9,725	$ 775
Arbitrage	$ 1,800	$ 1,800	$ 4,200	$ (2,400)
Engineering	$ 10,000	$ 9,167	$ 240	$ 8,927
Attorney	$ 20,000	$ 18,333	$ 9,304	$ 9,029
Assessment Administration	$ 5,300	$ 5,300	$ 5,300	$ -
Management Fees	$ 46,515	$ 42,639	$ 42,639	$ -
Information Technology	$ 1,908	$ 1,749	$ 2,105	$ (356)
Website Maintenance	$ 1,272	$ 1,166	$ 1,166	$ -
Telephone	$ 100	$ 92	$ -	$ 92
Postage	$ 1,000	$ 917	$ 674	$ 243
Insurance	$ 8,175	$ 8,175	$ 8,173	$ 2
Printing & Binding	$ 1,500	$ 1,375	$ 384	$ 991
Legal Advertising	$ 2,250	$ 2,063	$ 780	$ 1,282
Other Current Charges	$ 1,500	$ 1,375	$ 812	$ 563
Office Supplies	$ 200	$ 183	$ 7	$ 177
Property Appraiser	$ 800	$ -	$ -	$ -
Property Taxes	$ 300	$ 300	$ 241	$ 59
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Subtotal General & Administrative	**$ 143,313**	**$ 129,166**	**$ 107,751**	**$ 21,415**
Operations & Maintenance				
Contract Services:				
Field Management	$ 19,936	$ 18,275	$ 18,275	$ -
Mitigation Monitoring	$ 19,200	$ 19,200	$ 19,200	$ -
Landscape Maintenance	$ 314,671	$ 288,448	$ 288,448	$ -
Lake Maintenance	$ 11,640	$ 10,670	$ 9,790	$ 880
Security Patrol	$ 41,250	$ 37,813	$ 23,008	$ 14,805
Repairs & Maintenance				
Facility Maintenance	$ 32,411	$ 29,710	$ 29,710	$ -
Repairs & Maintenance	$ 30,000	$ 27,500	$ 9,947	$ 17,553
Operating Supplies	$ 9,800	$ 8,983	$ 7,699	$ 1,285
Shade Project Expenses	$ -	$ -	$ 4,766	$ (4,766)
Landscape Replacement	$ 15,000	$ 13,750	$ 12,648	$ 1,102
Irrigation Repairs	$ 10,000	$ 9,167	$ 9,318	$ (151)
Fountain Repairs	$ 3,000	$ 2,750	$ 2,405	$ 345
Pressure Washing	$ 9,000	$ 9,000	$ 9,000	$ -
Subtotal Operations & Maintenance	**$ 515,908**	**$ 475,265**	**$ 444,213**	**$ 31,053**

Randal Park

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Utilities				
Utilities - Common Area	$ 30,000	$ 27,500	$ 21,804	$ 5,696
Streetlighting	$ 110,000	$ 100,833	$ 94,343	$ 6,490
Amenity Center				
Amenity Management	$ 96,124	$ 88,113	$ 88,114	$ -
Pool Attendants	$ 15,500	$ 14,208	$ 7,711	$ 6,498
Pool Permit	$ 550	$ 550	$ 545	$ 5
Cable TV/Internet/Telephone	$ 4,415	$ 4,047	$ 3,457	$ 590
Utilities - Amenity Center	$ 23,310	$ 21,368	$ 18,195	$ 3,173
Refuse Service	$ 2,880	$ 2,640	$ 2,520	$ 120
Amenity Center Access Cards	$ 1,000	$ 917	$ 940	$ (23)
HVAC Maintenance	$ 574	$ 526	$ 1,072	$ (546)
Special Events	$ 15,000	$ 15,000	$ 20,574	$ (5,574)
Holiday Decorations	$ 9,500	$ 9,500	$ 9,720	$ (220)
Security Monitoring	$ 1,953	$ 1,790	$ 2,136	$ (346)
Janitorial Services	$ 25,000	$ 22,917	$ 26,839	$ (3,922)
Pool Maintenance	$ 28,800	$ 26,400	$ 25,350	$ 1,050
Pool Chemicals & Repairs	$ 19,450	$ 17,829	$ 16,681	$ 1,148
Fitness Repairs & Maintenance	$ 5,000	$ 5,000	$ 23,382	$ (18,382)
Amenity Repairs & Maintenance	$ 5,000	$ 5,000	$ 9,509	$ (4,509)
Pest Control	$ 11,500	$ 10,542	$ 616	$ 9,926
Other				
Property Insurance	$ 50,747	$ 50,747	$ 47,874	$ 2,873
Contingency	$ 10,000	$ 9,167	$ 3,071	$ 6,096
Subtotal Operations & Maintenance	**$ 466,302**	**$ 434,594**	**$ 424,453**	**$ 10,141**
Total Expenditures	**$ 1,125,523**	**$ 1,039,025**	**$ 976,417**	**$ 62,609**
Excess (Deficiency) of Revenues over Expenditures	$ 93,925		$ 286,216	
Other Financing Uses:				
Transfer Out - Capital Reserve	$ 93,925	$ 93,925	$ 93,925	$ -
Total Other Financing Uses	**$ 93,925**	**$ 93,925**	**$ 93,925**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 192,291**	
Fund Balance - Beginning	$ -		$ 524,820	
Fund Balance - Ending	$ -		$ 717,112	

Randal Park

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues				
Interest	$ 500	$ 500	$ 16,406	$ 15,906
Total Revenues	**$ 500**	**$ 500**	**$ 16,406**	**$ 15,906**
Expenditures:				
Capital Outlay	$ 25,000	$ 25,000	$ 30,529	$ (5,529)
Total Expenditures	**$ 25,000**	**$ 25,000**	**$ 30,529**	**$ (5,529)**
Excess (Deficiency) of Revenues over Expenditures	**$ (24,500)**		**$ (14,122)**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ 93,925	$ 93,925	$ 93,925	$ -
Total Other Financing Sources (Uses)	**$ 93,925**	**$ 93,925**	**$ 93,925**	**$ -**
Net Change in Fund Balance	**$ 69,425**		**$ 79,803**	
Fund Balance - Beginning	**$ 295,740**		**$ 304,239**	
Fund Balance - Ending	**$ 365,165**		**$ 384,041**	

Randal Park

Community Development District

Debt Service Fund Series 2012

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Assessments	$ 396,407	$ 396,407	$ 408,955	$ 12,547
Interest	$ 100	$ 100	$ 37,743	$ 37,643
Prepayment	$ -	$ -	$ 10,824	
Total Revenues	**$ 396,507**	**$ 396,507**	**$ 457,521**	**$ 50,190**
Expenditures:				
Interest Payment - 11/01	$ 141,538	$ 141,538	$ 141,538	$ -
Principal Payment - 11/01	$ 115,000	$ 115,000	$ 115,000	$ -
Interest Payment - 05/01	$ 138,016	$ 138,016	$ 138,016	$ -
Total Expenditures	**$ 394,553**	**$ 394,553**	**$ 394,553**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 1,954		$ 62,968	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	$ -	$ -	$ -	$ -
Net Change in Fund Balance	**$ 1,954**		**$ 62,968**	
Fund Balance - Beginning	$ 440,856		$ 859,656	
Fund Balance - Ending	$ 442,810		$ 922,623	

Randal Park

Community Development District

Debt Service Fund Series 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Assessments	$ 589,600	$ 589,600	$ 608,268	$ 18,668
Interest	$ 125	$ 125	$ 51,653	$ 51,528
Prepayment	$ -	$ -	$ 2,761	
Total Revenues	**$ 589,725**	**$ 589,725**	**$ 662,682**	**$ 70,196**
Expenditures:				
Interest Payment - 11/01	$ 198,999	$ 198,940	$ 198,940	$ -
Principal Payment - 11/01	$ 185,000	$ 185,000	$ 185,000	$ -
Interest Payment - 05/01	$ 195,068	$ 195,009	$ 195,009	$ -
Total Expenditures	**$ 579,066**	**$ 578,949**	**$ 578,949**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 10,659		$ 83,734	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	$ -	$ -	$ -	$ -
Net Change in Fund Balance	**$ 10,659**		**$ 83,734**	
Fund Balance - Beginning	$ 577,837		$ 1,186,417	
Fund Balance - Ending	$ 588,496		$ 1,270,151	

Randal Park

Community Development District

Debt Service Fund Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Assessments	$ 117,674	$ 117,674	$ 121,403	$ 3,730
Interest	$ 50	$ 50	$ 5,988	$ 5,938
Total Revenues	**$ 117,724**	**$ 117,724**	**$ 127,392**	**$ 9,668**
Expenditures:				
Interest Payment - 11/01	$ 41,683	$ 41,683	$ 41,683	$ -
Principal Payment - 05/01	$ 30,000	$ 30,000	$ 30,000	$ -
Interest Payment - 05/01	$ 41,683	$ 41,683	$ 41,683	$ -
Total Expenditures	**$ 113,365**	**$ 113,365**	**$ 113,365**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 4,359		$ 14,027	
Fund Balance - Beginning	$ 66,102		$ 128,353	
Fund Balance - Ending	$ 70,461		$ 142,380	

Randal Park

Community Development District

Combined Capital Project Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Series 2015	Series 2018	Total
Revenues			
Interest	$ 22	$ 3	$ 25
Total Revenues	**$ 22**	**$ 3**	**$ 25**
Expenditures:			
Capital Outlay	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ 22**	**$ 3**	**$ 25**
Fund Balance - Beginning	**$ 457**	**$ 57**	**$ 514**
Fund Balance - Ending	**$ 479**	**$ 60**	**$ 539**

Randal Park

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments	$ -	$ 69,054	$ 214,603	$ 41,191	$ 733,412	$ 51,343	$ 6,223	$ 14,223	$ 25,465	$ 4,577	$ 28,040	$ -	$ 1,188,132
Colonial Properties Contribution	$ 4,249	$ 4,221	$ 4,230	$ 4,232	$ 4,234	$ 4,380	$ 4,625	$ 4,288	$ 4,394	$ 4,321	$ 8,624	$ -	$ 51,797
Miscellaneous Revenue	$ -	$ 80	$ 50	$ 135	$ 150	$ 75	$ 110	$ -	$ 220	$ 180	$ 165	$ -	$ 1,165
Activities	$ -	$ -	$ 1,850	$ -	$ -	$ -	$ 650	$ -	$ -	$ 120	$ 120	$ -	$ 2,740
Rentals	$ 500	$ 500	$ 2,000	$ 1,250	$ 1,050	$ 2,000	$ 2,000	$ 750	$ 2,500	$ 2,000	$ 4,250	$ -	$ 18,800
Total Revenues	**$ 4,749**	**$ 73,855**	**$ 222,732**	**$ 46,807**	**$ 738,846**	**$ 57,799**	**$ 13,608**	**$ 19,261**	**$ 32,579**	**$ 11,198**	**$ 41,199**	**$ -**	**$ 1,262,634**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 800	$ 800	$ 800	$ 1,000	$ -	$ 800	$ 800	$ 1,800	$ -	$ 1,400	$ 861	$ -	$ 9,061
FICA Expense	$ 61	$ 61	$ 61	$ 77	$ -	$ 61	$ 61	$ 138	$ -	$ 107	$ 122	$ -	$ 750
Annual Audit	$ -	$ -	$ -	$ 4,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,600
Trustee Fees	$ -	$ -	$ 4,000	$ -	$ -	$ 2,250	$ -	$ -	$ 1,167	$ -	$ -	$ -	$ 7,417
Dissemination Agent	$ 975	$ 875	$ 875	$ 875	$ 875	$ 875	$ 875	$ 875	$ 875	$ 875	$ 875	$ -	$ 9,725
Arbitrage	$ -	$ -	$ -	$ 3,000	$ -	$ -	$ 600	$ -	$ 600	$ -	$ -	$ -	$ 4,200
Engineering	$ -	$ -	$ -	$ -	$ 240	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 240
Attorney	$ 473	$ 821	$ 397	$ 1,159	$ 1,200	$ 957	$ 1,630	$ 622	$ 572	$ 417	$ 1,058	$ -	$ 9,304
Assessment Administration	$ 5,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,300
Management Fees	$ 3,876	$ 3,876	$ 3,876	$ 3,876	$ 3,876	$ 3,876	$ 3,876	$ 3,876	$ 3,876	$ 3,876	$ 3,876	$ -	$ 42,639
Information Technology	$ 159	$ 159	$ 159	$ 159	$ 159	$ 159	$ 159	$ 159	$ 159	$ 515	$ 159	$ -	$ 2,105
Website Maintenance	$ 106	$ 106	$ 106	$ 106	$ 106	$ 106	$ 106	$ 106	$ 106	$ 106	$ 106	$ -	$ 1,166
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 15	$ 77	$ 50	$ 6	$ 91	$ 38	$ 52	$ 92	$ 111	$ 97	$ 44	$ -	$ 674
Insurance	$ 8,173	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,173
Printing & Binding	$ 26	$ 29	$ 20	$ 9	$ 92	$ 35	$ 25	$ 48	$ 35	$ 53	$ 13	$ -	$ 384
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 193	$ 587	$ -	$ 780
Other Current Charges	$ 40	$ 290	$ 76	$ 75	$ 43	$ 77	$ 42	$ 42	$ 42	$ 43	$ 42	$ -	$ 812
Office Supplies	$ 1	$ 0	$ 1	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 0	$ 0	$ -	$ 7
Property Appraiser	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ -	$ 241	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 241
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Subtotal General & Administrative	**$ 20,181**	**$ 7,337**	**$ 10,420**	**$ 14,942**	**$ 6,683**	**$ 9,236**	**$ 8,226**	**$ 7,758**	**$ 7,543**	**$ 7,683**	**$ 7,744**	**$ -**	**$ 107,751**
Operations & Maintenance													
Contract Services:													
Field Management	$ 1,661	$ 1,661	$ 1,661	$ 1,661	$ 1,661	$ 1,661	$ 1,661	$ 1,661	$ 1,661	$ 1,661	$ 1,661	$ -	$ 18,275
Mitigation Monitoring	$ 4,800	$ -	$ -	$ -	$ -	$ 9,600	$ -	$ -	$ -	$ 4,800	$ -	$ -	$ 19,200
Landscape Maintenance	$ 26,223	$ 26,223	$ 26,223	$ 26,223	$ 26,223	$ 26,223	$ 26,223	$ 26,223	$ 26,223	$ 26,223	$ 26,223	$ -	$ 288,448
Lake Maintenance	$ 890	$ 890	$ 890	$ 890	$ 890	$ 890	$ 890	$ 890	$ 890	$ 890	$ 890	$ -	$ 9,790
Security Patrol	$ 4,178	$ 1,443	$ 3,778	$ 2,061	$ 1,623	$ 2,198	$ 1,099	$ 1,718	$ 1,786	$ 1,782	$ 1,345	$ -	$ 23,008
Repairs & Maintenance													
Facility Maintenance	$ 2,701	$ 2,701	$ 2,701	$ 2,701	$ 2,701	$ 2,701	$ 2,701	$ 2,701	$ 2,701	$ 2,701	$ 2,701	$ -	$ 29,710
Repairs & Maintenance	$ -	$ -	$ 201	$ 29	$ 5,796	$ -	$ 549	$ 2,875	$ 297	$ 200	$ -	$ -	$ 9,947
Operating Supplies	$ 1,055	$ 306	$ 2,008	$ 612	$ 516	$ 612	$ 264	$ 870	$ 806	$ -	$ 651	$ -	$ 7,699
Shade Project Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,766	$ -	$ 4,766
Landscape Replacement	$ -	$ 3,562	$ -	$ 250	$ 6,320	$ -	$ 1,127	$ 168	$ -	$ -	$ 1,221	$ -	$ 12,648
Irrigation Repairs	$ 772	$ 450	$ 1,962	$ 1,530	$ -	$ -	$ 607	$ -	$ 1,999	$ 1,998	$ -	$ -	$ 9,318
Fountain Repairs	$ -	$ 1,860	$ 175	$ -	$ -	$ 185	$ -	$ -	$ 185	$ -	$ -	$ -	$ 2,405
Pressure Washing	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,000
Subtotal Operations & Maintenance	**$ 51,280**	**$ 39,095**	**$ 39,598**	**$ 35,956**	**$ 45,730**	**$ 44,070**	**$ 35,121**	**$ 37,105**	**$ 36,547**	**$ 40,255**	**$ 39,457**	**$ -**	**$ 444,213**

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	$ 2,267	$ 1,141	$ 1,709	$ 1,428	$ 2,035	$ 1,790	$ 1,627	$ 2,503	$ 2,850	$ 2,071	$ -	$ 21,804
Streetlighting	$ 8,548	$ 8,548	$ 8,548	$ 8,548	$ 8,593	$ 8,593	$ 8,593	$ 8,593	$ 8,593	$ 8,593	$ 8,593	$ -	$ 94,343
Amenity Center													
Amenity Management	$ 8,010	$ 8,010	$ 8,010	$ 8,010	$ 8,010	$ 8,010	$ 8,010	$ 8,010	$ 8,010	$ 8,010	$ 8,010	$ -	$ 88,114
Pool Attendants	$ 1,268	$ -	$ -	$ -	$ -	$ 390	$ 203	$ -	$ 1,553	$ 2,190	$ 2,108	$ -	$ 7,711
Pool Permit	$ -	$ -	$ -	$ -	$ -	$ -	$ 545	$ -	$ -	$ -	$ -	$ -	$ 545
Cable TV/Internet/Telephone	$ 598	$ -	$ 303	$ 607	$ -	$ 303	$ 329	$ 658	$ -	$ 658	$ -	$ -	$ 3,457
Utilities - Amenity Center	$ 1,587	$ 1,693	$ 1,609	$ 1,770	$ 1,853	$ 1,716	$ 1,666	$ 1,625	$ 1,583	$ 1,769	$ 1,324	$ -	$ 18,195
Refuse Service	$ 222	$ 230	$ 230	$ 230	$ 230	$ 230	$ 230	$ 230	$ 230	$ 230	$ 230	$ -	$ 2,520
Amenity Center Access Cards	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 940	$ -	$ 940
HVAC Maintenance	$ -	$ 223	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 803	$ 45	$ -	$ 1,072
Special Events	$ 389	$ 3,205	$ 10,168	$ 930	$ 345	$ 2,400	$ 832	$ 1,223	$ 504	$ 580	$ -	$ -	$ 20,574
Holiday Decorations	$ -	$ 9,472	$ -	$ -	$ 248	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,720
Security Monitoring	$ 155	$ 155	$ 155	$ 209	$ 209	$ 209	$ 209	$ 209	$ 209	$ 209	$ 209	$ -	$ 2,136
Janitorial Services	$ 1,976	$ 2,312	$ 1,760	$ 2,750	$ 1,697	$ 1,971	$ 2,244	$ 3,375	$ 2,541	$ 3,811	$ 2,402	$ -	$ 26,839
Pool Maintenance	$ 2,250	$ 2,250	$ 2,250	$ 2,250	$ 2,250	$ 2,250	$ 2,250	$ 2,250	$ 2,250	$ 2,250	$ 2,850	$ -	$ 25,350
Pool Chemicals & Repairs	$ 972	$ 750	$ 905	$ 3,062	$ 750	$ 750	$ 750	$ 2,599	$ 3,113	$ 2,169	$ 862	$ -	$ 16,681
Fitness Repairs & Maintenance	$ 179	$ -	$ -	$ 22,162	$ -	$ -	$ -	$ -	$ 35	$ 967	$ 39	$ -	$ 23,382
Amenity Repairs & Maintenance	$ 87	$ -	$ -	$ 7,726	$ -	$ -	$ 54	$ 395	$ -	$ 1,086	$ 161	$ -	$ 9,509
Pest Control	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ -	$ 616
Other													
Property Insurance	$ 47,874	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 47,874
Contingency	$ 593	$ -	$ -	$ -	$ -	$ 120	$ 219	$ 1,311	$ 21	$ 212	$ 594	$ -	$ 3,071
Subtotal Operations & Maintenance	**$ 77,146**	**$ 39,171**	**$ 35,135**	**$ 60,019**	**$ 25,669**	**$ 29,034**	**$ 27,980**	**$ 32,162**	**$ 31,200**	**$ 36,442**	**$ 30,495**	**$ -**	**$ 424,453**
Total Expenditures	**$ 148,606**	**$ 85,603**	**$ 85,153**	**$ 110,917**	**$ 78,082**	**$ 82,339**	**$ 71,326**	**$ 77,025**	**$ 75,291**	**$ 84,379**	**$ 77,697**	**$ -**	**$ 976,417**
Excess Revenues (Expenditures)	$ (143,857)	$ (11,748)	$ 137,580	$ (64,109)	$ 660,765	$ (24,540)	$ (57,718)	$ (57,764)	$ (42,712)	$ (73,181)	$ (36,498)	$ -	$ 286,216
Other Financing Sources/Uses:													
Transfer In/(Out) - Capital Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 93,925	$ -	$ -	$ 93,925
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 93,925**	**$ -**	**$ -**	**$ 93,925**
Net Change in Fund Balance	**$ (143,857)**	**$ (11,748)**	**$ 137,580**	**$ (64,109)**	**$ 660,765**	**$ (24,540)**	**$ (57,718)**	**$ (57,764)**	**$ (42,712)**	**$ (167,106)**	**$ (36,498)**	**$ -**	**$ 192,291**

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 :	$409,851
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)
Less : November 1, 2023 (Mandatory)	($115,000)
Current Bonds Outstanding	**$4,165,000**

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 :	$601,271
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)
Less : November 1, 2023 (Mandatory)	($185,000)
Current Bonds Outstanding	**$7,675,000**

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 :	$60,131
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)
Less : May 1, 2024 (Mandatory)	($30,000)
Current Bonds Outstanding	**$1,620,000**

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

								51.06%	17.58%	26.14%	5.22%	100.00%
Date	*Distribution*	*Distribution Period*	*Gross Amount*	*Commissions*	*Discount/Penalty*	*Interest*	*Net Receipts*	*O&M Portion*	*Series 2012 Debt Service*	*Series 2015 Debt Service*	*Series 2018 Debt Service*	*Total*
11/3/23	#1	5/15/23-10/21/23	$6,884.29	$0.00	-$361.43	$0.00	$6,522.86	$3,330.82	$1,146.47	$1,705.23	$340.34	$6,522.86
11/13/23	#2	10/21/23-11/01/23	$42,229.88	$0.00	-$1,689.21	$0.00	$40,540.67	$20,701.62	$7,125.49	$10,598.27	$2,115.29	$40,540.67
11/28/23	#3	11/02/23-11/07/023	$91,841.63	$0.00	-$3,673.70	$0.00	$88,167.93	$45,021.93	$15,496.53	$23,049.13	$4,600.34	$88,167.93
12/05/23	#4	11/08/23 - 11/15/23	$74,440.76	$0.00	-$2,977.66	$0.00	$71,463.10	$36,491.80	$12,560.46	$18,682.11	$3,728.73	$71,463.10
12/12/23	#5	11/16/23-11/19/23	$232,786.69	$0.00	-$9,311.57	$0.00	$223,475.12	$114,114.96	$39,278.33	$58,421.55	$11,660.28	$223,475.12
12/19/23	#6	11/20/23-11/22/23	$129,048.96	$0.00	-$5,162.01	$1,438.92	$125,325.87	$63,996.19	$22,027.47	$32,763.07	$6,539.14	$125,325.87
01/12/24	#7	11/23/23-11/28/23	$84,026.44	$0.00	-$3,361.10	$0.00	$80,665.34	$41,190.81	$14,177.87	$21,087.78	$4,208.88	$80,665.34
02/16/24	#8	12/2/2023	$1,496,829.65	$0.00	-$60,564.14	$0.00	$1,436,265.51	$733,412.18	$252,440.24	$375,472.97	$74,940.12	$1,436,265.51
03/15/24	#9	11/28/23-12/01/23	$104,068.21	$0.00	-$3,520.63	$0.00	$100,547.58	$51,343.45	$17,672.39	$26,285.46	$5,246.28	$100,547.58
04/11/24	#10	12/4/23-12/8/23	$12,668.33	$0.00	-$480.77	$0.00	$12,187.56	$6,223.43	$2,142.10	$3,186.12	$635.91	$12,187.56
05/15/24	#11	12/09/23-12/31/23	$28,765.89	$0.00	-$913.50	$0.00	$27,852.39	$14,222.50	$4,895.38	$7,281.25	$1,453.26	$27,852.39
06/12/24	#12	01/01/24-02/15/24	$42,168.83	$0.00	-$748.00	$8,447.78	$49,868.61	$25,464.83	$8,764.98	$13,036.80	$2,602.00	$49,868.61
07/11/24	#13	6/13/24	$8,702.67	$0.00	$0.00	$261.08	$8,963.75	$4,577.24	$1,575.48	$2,343.32	$467.70	$8,963.74
08/15/24	#14	02/16/24-04/30/24	$54,909.10	$0.00	($134.23)	$136.99	$54,911.86	$28,040.11	$9,651.39	$14,355.22	$2,865.14	$54,911.86
		TOTAL	**$ 2,409,371.33**	**$ -**	**$ (92,897.95)**	**$ 10,284.77**	**$ 2,326,758.15**	**$ 1,188,131.87**	**$ 408,954.58**	**$ 608,268.28**	**$ 121,403.41**	**$ 2,326,758.14**

103%	**Net Percent Collected**
0	**Balance Remaining to Collect**