Rolling Oaks Community Development District

Agenda

May 26, 2022

AGENDA

Community Development District

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

May 19, 2022

Board of Supervisors Rolling Oaks Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of Rolling Oaks Community Development District will be held <u>Thursday</u>, <u>May 26</u>, <u>2022 at 1:00 PM at Margaritaville Resort Orlando</u>, <u>8000 Fins Up Circle</u>, <u>Kissimmee</u>, <u>Florida 34747</u>. Following is the advance agenda for the meeting:

- 1. Roll Call
- 2. Public Comment Period
- 3. Approval of Minutes of the March 24, 2022 Meeting
- 4. Consideration of Resolution 2022-05 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing
- 5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of Number of Registered Voters: 50
 - iv. Designation of November 17, 2022 as the Landowners' Meeting Date
- 6. Supervisor's Requests
- 7. Next Meeting Date June 23, 2022
- 8. Adjournment

The second order of business of the Board of Supervisors meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is approval of the minutes of the November 17, 2021 Board of Supervisors meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration Resolution 2022-05 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing. A copy of the resolution is enclosed for your review.

The fifth order of business is Staff Reports. Section C is the District Manager's Report. Section 1 includes the check register being submitted for approval. Section 2 is the balance sheet and income statement for your review. Section 3 is the presentation of the number of registered

voters. Section 4 is the designation of November 17, 2022 as the landowners' meeting date. The instructions, sample agenda and landowners' proxy are enclosed for your review.

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

Sincerely,

George S. Flint District Manager

George Flint

CC: Vivek Babbar, District Counsel Dave Schmitt, District Engineer

Enclosures

MINUTES

MINUTES OF MEETING ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Rolling Oaks Community Development District was held Thursday, **March 24, 2022** at 1:00 p.m. at the Coral Reef Room, Margaritaville Resort Orlando, 8000 Fins Up Circle, Kissimmee, Florida.

Present and constituting a quorum were:

John Chiste Chairman by telephone

Jared Bouskila Vice Chairman

Cora DiFiore Assistant Secretary by telephone

Peter Brown Assistant Secretary Steven Dougherty Assistant Secretary

Also present were:

George Flint Manager

Vivek Babbar Attorney by telephone

Dave Schmitt Engineer

FIRST ORDER OF BUSINESS Roll Call

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

SECOND ORDER OF BUSINESS Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS Approval of the Minutes of the November 17, 2021 Meeting

2021 Meeting

On MOTION by Mr. Bouskila seconded by Mr. Brown with all in favor the minutes of the November 17, 2021 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Ratification of First Amendment to the Landscape Maintenance Agreement with REW

Mr. Flint stated next is ratification of the first amendment to the landscape maintenance agreement with REW. This was executed earlier in the fiscal year and since we didn't have a board meeting, I asked the chair to execute the addendum and we are asking the board to ratify his actions in doing that.

On MOTION by Mr. Brown seconded by Mr. Bouskila with all in favor the first amendment to the agreement to the REW landscape maintenance contract was ratified.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2022-03 Authorizing and Approving the Conveyance of the Phase 7 Lift Station Lands and Improvements to Toho

Mr. Flint stated next is Resolution 2022-03 authorizing and approving the conveyance of the Phase 7 lift station lands and improvements to Toho Water Authority.

Mr. Babbar stated the resolution goes through the same facts we talked about before and were also included in the deed, affidavit, the bill of sale and all the documents required for conveyance of public infrastructure. I recommend a motion to approve in substantial form, that way if there are any changes requested by Toho, we will incorporate those in the final form.

Mr. Flint asked did you also want the board to authorize Phase 8 lift station to be included in the same resolution

Mr. Babbar stated I was going to do it by separate resolution. I would request that they approve basically the same form of resolution. I didn't draft one yet because I didn't want to do it ahead of comments, but essentially, they are looking for the same approval as well, but those documents are a little different from Phase 7.

On MOTION by Mr. Brown seconded by Mr. Bouskila with all in favor Resolution 2022-03 Authorizing and Approving the Conveyance of the Phase 7 Lift Station Lands and Improvements in Toho was approved in substantial form.

Mr. Flint stated next would be approval of Resolution 2022-04 dealing with the Phase 8 lift station. We will note for the record there are no members of the public present to provide any comment on this item since it was added to the agenda.

On MOTION by Mr. Bouskila seconded by Mr. Dougherty with all in favor district counsel was authorized to draft Resolution 2022-04 conveying the Phase 8 lift station and the chair or vice chair were authorized to execute the resolution when prepared and in final form.

SIXTH ORDER OF BUSINESS Consideration of Drainage Fee Agreement with RCID

Mr. Flint stated we added consideration of a drainage fee agreement with RCID, however, subsequent to adding this our counsel was requested by RCID's counsel that action be deferred on the item until some details get worked out. There are three parties to the agreement, Rolling Oaks Splendid, the CDD and RCID. All parties need to come to agreement on the terms of the agreement and I believe there are still some things to be worked out. If there is no objection from the board, we will defer this item and add it to the next agenda.

SEVENTH ORDER OF BUSINESS Staff Reports

A. Attorney – Presentation of Memo for Stormwater Needs Analysis Report

Mr. Babbar stated I circulated a memo before and the stormwater needs analysis report is now a requirement and our engineer has a proposal to accomplish that.

We did monitor the session and there are a few things that could have impacted the CDD but the legislators focused on a few hot button issues so a lot of the bills got tabled. One was House Bill 7049 and that allows meeting notices on the county's website or a prior website designated by the county for notices. Once signed by the governor it will be effective January 1, 2023. It is going to be interesting to see how the county's sites get implemented, it is not mandatory in any sense. We will review other bills to see if they added anything that may impact CDDs.

B. Engineer – Consideration of Proposal for Stormwater Needs Analysis Report

Mr. Schmitt stated you have the proposal that was requested for the new requirement and I can answer any questions.

Mr. Flint stated it is for a fixed fee of \$9,000 plus other direct costs, which I believe is reasonable compared to other proposals I have seen.

On MOTION by Mr. Dougherty seconded by Mr. Chiste with all in favor the proposal from Dave Schmitt Engineering, LLC in the fixed fee amount of \$9,000 plus other direct costs for the preparation of the stormwater needs analysis report was approved.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Bouskila seconded by Mr. Dougherty 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.

ii. Ratification of Requisition No. 5

Mr. Flint stated requisition no. 5 is payable to Rolling Oaks Splendid for \$2,281,083.53 for the series 2018 improvements. The requisition has been signed by the district engineer and by the chairman and transmitted to the trustee and has been funded. There is additional detail behind the requisition supporting the amount.

On MOTION by Mr. Bouskila seconded by Mr. Dougherty with all in favor requisition no. 5 was ratified.

EIGHTH ORDER OF BUSINESS Supervisor's Requests

There being none, the next item followed.

NINTH ORDER OF BUSINESS Next Meeting Date – April 28, 2022

- Mr. Flint stated the next meeting is April 28, 2022 and we will get the with chair and vice chair prior to that meeting.
 - Mr. Brown stated we will have agenda items for that meeting.
 - Mr. Flint stated we may have the proposed budget on that agenda as well.

On MOTION by Mr. Bro favor the meeting adjourn	own seconded by Mr. Bouskila with all in led at 1:12 p.m.	
	-	
Secretary/Assistant Secretary	Chairman/Vice Chairman	

SECTION IV

RESOLUTION 2022-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Rolling Oaks Community Development District ("**District**") prior to June 15, 2022, a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT:

- 1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 25, 2022

HOUR: 1:00 p.m.

LOCATION: Margaritaville Resort Orlando

8000 Fins Up Circle

Kissimmee, Florida 34747

- 3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County at least 60 days prior to the hearing set above.
- 4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

- 5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.
- 6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.
- 7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 26th DAY OF MAY, 2022.

ATTEST:		LING OAK ELOPMENT D	S COMMUNITY ISTRICT
	By:		
Secretary	Its:		

Community Development District

Proposed Budget FY 2023



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Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2022	Actuals Thru 4/30/22	Projected Next 5 Months	Projected Thru 9/30/22	Proposed Budget FY2023
Revenues					
Assessments	\$225,536	\$219,974	\$5,562	\$225,536	\$539,586
Miscellaneous Income	\$0	\$5,049	\$0	\$5,049	\$0
Developer Contributions	\$267,801	\$40,843	\$221,973	\$262,815	\$45,457
Total Revenues	\$ 493,337	\$ 265,866	\$ 227,535	\$ 493,400	\$ 585,044
Expenditures					
<u>Administrative</u>					
Supervisor Fees	\$12,000	\$3,800	\$4,000	\$7,800	\$12,000
FICA Expense	\$918	\$291	\$306	\$597	\$918
Engineering	\$10,000	\$0	\$9,000	\$9,000	\$10,000
Attorney	\$15,000	\$3,706	\$4,653	\$8,359	\$15,000
Arbitrage	\$900	\$900	\$0	\$900	\$1,350
Dissemination	\$7,000	\$4,083	\$2,917	\$7,000	\$8,000
Assessment Administration	\$10,000	\$10,000	\$0	\$10,000	\$10,000
Annual Audit	\$4,000	\$0	\$3,450	\$3,450	\$3,675
Trustee Fees	\$7,000	\$7,000	\$0	\$7,000	\$11,041
Management Fees	\$36,050	\$21,029	\$15,021	\$36,050	\$37,853
Information Technology	\$800	\$467	\$333	\$800	\$1,000
Website Maintenance	\$475	\$277	\$198	\$475	\$594
Telephone	\$150	\$0	\$50	\$50	\$100
Postage	\$800	\$310	\$395	\$705	\$800
Insurance	\$6,483	\$6,405	\$0	\$6,405	\$7,686
Printing & Binding	\$800	\$327	\$233	\$560	\$800
Legal Advertising	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Other Current Charges	\$2,000	\$276	\$250	\$526	\$2,000
Office Supplies	\$125	\$54	\$72	\$126	\$130
Property Appraiser Fee	\$180	\$229	\$0	\$229	\$300
Property Taxes	\$150	\$8	\$0	\$8	\$80
Meeting Room	\$750	\$419	\$558	\$977	\$1,674
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Administrative Expenditures	\$ 117,756	\$ 59,755	\$ 43,437	\$ 103,191	\$ 127,176

Community Development District

Proposed Budget General Fund

		Adopted Budget		Actuals Thru		Projected Next	I	Projected Thru	I	Proposed Budget
Description		FY2022	4	1/30/22		5 Months	(9/30/22		FY2023
<u>Field Operations</u>										
Property Insurance		\$0		\$7,265		\$0		\$7,265		\$8,718
Electric		\$0		\$4,808		\$4,000		\$8,808		\$9,689
Streetlights		\$110,000		\$58,955		\$43,000		\$101,955		\$112,151
Utilities- Water& Sewer		\$85,000		\$28,536		\$27,500		\$56,036		\$85,000
Landscape Maintenance		\$85,560		\$57,410		\$45,025		\$102,435		\$113,400
Landscape Enhancements		\$22,500		\$47,049		\$0		\$47,049		\$50,000
Landscape Irrigation		\$6,500		\$2,978		\$2,127		\$5,105		\$6,500
Lawn Mowing/Trimming		\$26,400		\$8,800		\$17,600		\$26,400		\$27,720
Lake Maintenance		\$32,251		\$21,052		\$14,104		\$35,156		\$37,321
Contingency		\$7,370		\$0		\$0		\$0		\$7,370
Field Operations Expenditures	\$	375,581	\$	236,853	\$	153,356	\$	390,209	\$	457,868
Total Ermonditunes	ď	402 227	đ	206 600	¢	106 703	¢	402 400	¢	FOF 044
Total Expenditures	\$	493,337	\$	296,608	\$	196,793	\$	493,400	\$	585,044
Excess Revenues/(Expenditures)	\$	-	\$	(30,742)	\$	30,741.95	\$	(0)	\$	-

FY2023

Net Assessments \$539,586 Add: Discounts & Collections \$34,442

Gross Assessments

\$574,028

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	663.00	663	1.00	\$331,553.04	\$500.08	\$532.00
Condo	240.00	300	0.80	\$120,019.20	\$400.06	\$425.60
Apartment	176.00	352	0.50	\$88,014.08	\$250.04	\$266.00
	1079.00	1315		\$539,586.32		

Community Development District

General Fund Budget

REVENUES:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Developer Contributions

The District will enter into a Deficit Funding Agreement with the Developer to fund any General Fund expenditures remaining once all assessment funds have been utilized.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to received \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from the Board of Supervisor checks.

Engineering

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

<u>Arbitrage</u>

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2016 & Series 2018 Special Assessment Revenue Bonds and any additional bond issuance in 2023.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues.

Community Development District

General Fund Budget

Assessment Administration

The District has contracted with Governmental Management Services-CF, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

<u>Annual Audit</u>

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Trustee Fees

The District will pay annual trustee fees for the Series 2016 & Series 2018 Special Assessment Revenue Bonds that are deposited with a Trustee at Regions Bank. This will also include an additional bond issued in 2023.

Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, budget preparation, all financial reporting, annual audit, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

<u>Postage</u>

The District incurs charges for mailing of agenda packages, overnight deliveries, checks for vendors and other required correspondence.

<u>Insurance</u>

The District's general liability and public officials liability insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Community Development District

General Fund Budget

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc in a newspaper of general circulation.

Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Property Appraiser

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

Property Taxes

Represents a fee charged by the Osceola County Tax Collector's Office for all assessable property within the District.

Meeting Room

Represents the fee charged by Margaritaville Resort Orlando for room rental.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Field Operations:

Property Insurance

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Electric

Represents estimated costs for electrical accounts with Duke Energy for entrance lighting, irrigation meters and other District areas.

<u> Utilities – Water & Sewer</u>

Represents estimated costs for water & sewer services with Toho Water Authority.

Community Development District

General Fund Budget

<u>Landscape Maintenance</u>

The District will incur monthly landscape expenses, which include mowing, edging, and string-trimming from REW Landscape Corp.

<u>Description</u>	-	<u>Monthly</u>	<u>Annually</u>
Landscape Maintenance	\$	9,450.00	\$ 113,400.00
Total			\$ 113,400.00

Landscape Enhancements

Represents estimated costs for landscape enhancements from REW Landscape Corp.

Landscape Irrigation

Represents estimated costs for any miscellaneous landscape irrigation repairs needed for the District from REW Landscape Corp.

Lawn Mowing/Trimming

This represents the mowing of the Pond #4 banks. The District has contracted Lawnmasters Landscaping Of Orlando Inc.

Lake Maintenance

The District will also provide monthly aquatic management services for inspection and treatment of lakes throughout the District from Solitude Lake Management Services.

<u>Description</u>	- :	<u>Monthly</u>	<u>Annually</u>			
Maintenance	\$	1,989.94	\$	23,879.28		
Midge Treatment	\$	465.42	\$	5,585.04		
	Qua	rterly				
Lake Assessment	\$	1,212.31	\$	4,849.24		
	Sen	niannually				
Aeration Maintenance	\$	614.97	\$	1,229.94		
Contingency			\$	1,777.50		
Total			\$	37,321.00		

Contingency

Represents any additional field expense that may not have been provided for in the budget.

Community Development District

Proposed Budget Debt Service Fund Series 2016

Description	Adopted Budget FY2022	Actuals Thru 4/30/22		Projected Next 5 Months	Total Thru 9/30/22	Proposed Budget FY2023
Revenues	112022	1,00,22	•	3 Pronuis	<i>7</i> 700722	112020
Assessments - Tax Roll	\$1,014,751	\$989,726		\$25,025	\$1,014,751	\$1,125,001
Assessments - Direct	\$114,750	\$82,688		\$32,062	\$114,750	\$114,750
Interest	\$500	\$207		\$148	\$355	\$500
Carry Forward Surplus	\$796,901	\$796,705		\$0	\$796,705	\$807,468
Total Revenues	\$ 1,926,902	\$ 1,869,326	\$	57,235	\$ 1,926,561	\$ 2,047,720
Expenditures						
Interest - 11/01	\$434,853	\$434,853		\$0	\$434,853	\$429,116
Principal - 11/01	\$255,000	\$255,000		\$0	\$255,000	\$265,000
Interest - 05/01	\$429,116	\$0		\$429,116	\$429,116	\$423,153
Total Expenditures	\$ 1,118,969	\$ 689,853	\$	429,116	\$ 1,118,969	\$ 1,117,269
Other Financing Sources/(Uses)						
Transfer In(Out)	\$0	(\$124)		\$0	(\$124)	\$0
Total Other Financing Sources/(Uses)	\$ -	\$ (124)	\$	-	\$ (124)	\$ -
Excess Revenues/(Expenditures)	\$ 807,934	\$ 1,179,349	\$	(371,881)	\$ 807,468	\$ 930,451

Principal 11/1/23 \$ 275,000 Interest 11/1/23 \$ 423,153 Total \$ 698,153

Unit Type	Units		Gr	oss Per Unit	Total
Single Family		500	\$	2,393.62	\$ 1,196,810.00
Less: Discount/Collection (6%)					\$ (71,808.60)
Net Annual Assessment					\$ 1.125.001

Rolling Oaks Community Development District Series 2016 Special Assessment Bonds **Amortization Schedule**

Date		Balance	Prinicpal	Interest		Total
			•			
11/01/22	\$	14,695,000.00	\$ 265,000.00	\$ 429,115.63	\$	1,123,231.25
05/01/23	\$	14,430,000.00	\$ -	\$ 423,153.13		
11/01/23	\$	14,430,000.00	\$ 275,000.00	\$ 423,153.13	\$	1,121,306.25
05/01/24	\$	14,155,000.00	\$ -	\$ 415,934.38		
11/01/24	\$	14,155,000.00	\$ 290,000.00	\$ 415,934.38	\$	1,121,868.75
05/01/25	\$	13,865,000.00	\$ -	\$ 408,321.88		
11/01/25	\$	13,865,000.00	\$ 305,000.00	\$ 408,321.88	\$	1,121,643.75
05/01/26	\$	13,560,000.00	\$ -	\$ 400,315.63		
11/01/26	\$	13,560,000.00	\$ 320,000.00	\$ 400,315.63	\$	1,120,631.25
05/01/27	\$	13,240,000.00	\$ -	\$ 391,915.63		
11/01/27	\$	13,240,000.00	\$ 340,000.00	\$ 391,915.63	\$	1,123,831.25
05/01/28	\$	12,900,000.00	\$ -	\$ 382,990.63		
11/01/28	\$	12,900,000.00	\$ 355,000.00	\$ 382,990.63	\$	1,120,981.25
05/01/29	\$	12,545,000.00	\$ -	\$ 373,671.88		
11/01/29	\$	12,545,000.00	\$ 375,000.00	\$ 373,671.88	\$	1,122,343.75
05/01/30	\$	12,170,000.00	\$ -	\$ 362,656.25		
11/01/30	\$	12,170,000.00	\$ 395,000.00	\$ 362,656.25	\$	1,120,312.50
05/01/31	\$ \$	11,775,000.00	\$ -	\$ 351,053.13		
11/01/31	\$	11,775,000.00	\$ 420,000.00	\$ 351,053.13	\$	1,122,106.25
05/01/32	\$	11,355,000.00	\$ -	\$ 338,715.63		
11/01/32	\$	11,355,000.00	\$ 445,000.00	\$ 338,715.63	\$	1,122,431.25
05/01/33	\$	10,910,000.00	\$ -	\$ 325,643.75		
11/01/33	\$	10,910,000.00	\$ 470,000.00	\$ 325,643.75	\$	1,121,287.50
05/01/34	\$	10,440,000.00	\$ -	\$ 311,837.50		
11/01/34	\$	10,440,000.00	\$ 500,000.00	\$ 311,837.50	\$	1,123,675.00
05/01/35	\$	9,940,000.00	\$ -	\$ 297,150.00		
11/01/35	\$	9,940,000.00	\$ 530,000.00	\$ 297,150.00	\$	1,124,300.00
05/01/36	\$	9,410,000.00	\$ -	\$ 281,581.25		
11/01/36	\$	9,410,000.00	\$ 560,000.00	\$ 281,581.25	\$	1,123,162.50
05/01/37	\$	8,850,000.00	\$ -	\$ 265,131.25		
11/01/37	\$	8,850,000.00	\$ 590,000.00	\$ 265,131.25	\$	1,120,262.50
05/01/38	\$	8,260,000.00	\$ -	\$ 247,800.00		
11/01/38	\$	8,260,000.00	\$ 625,000.00	\$ 247,800.00	\$	1,120,600.00
05/01/39	\$	7,635,000.00	\$ · <u>-</u>	\$ 229,050.00		
11/01/39	\$	7,635,000.00	\$ 665,000.00	\$ 229,050.00	\$	1,123,100.00
05/01/40	\$	6,970,000.00	\$ · -	\$ 209,100.00		, ,
11/01/40	\$	6,970,000.00	\$ 705,000.00	\$ 209,100.00	\$	1,123,200.00
05/01/41	\$	6,265,000.00	\$ -	\$ 187,950.00		, ,
11/01/41	\$	6,265,000.00	\$ 745,000.00	\$ 187,950.00	\$	1,120,900.00
05/01/42	\$	5,520,000.00	\$ -	\$ 165,600.00	•	, ==,-==
11/01/42	\$	5,520,000.00	\$ 790,000.00	\$ 165,600.00	\$	1,121,200.00
05/01/43	\$	4,730,000.00	\$ -	\$ 141,900.00	*	_,, _
11/01/43	\$	4,730,000.00	\$ 840,000.00	\$ 141,900.00	\$	1,123,800.00
05/01/44	\$	3,890,000.00	\$ -	\$ 116,700.00	+	1,120,000,00
11/01/44	\$	3,890,000.00	\$ 890,000.00	\$ 116,700.00	\$	1,123,400.00
05/01/45	\$	3,000,000.00	\$ -	\$ 90,000.00	+	1,120,10000
11/01/45	\$	3,000,000.00	\$ 940,000.00	\$ 90,000.00	\$	1,120,000.00
05/01/46	\$	2,060,000.00	\$ -	\$ 61,800.00	+	1,120,000,00
11/01/46	\$	2,060,000.00	\$ 1,000,000.00	\$ 61,800.00	\$	1,123,600.00
05/01/47	\$	1,060,000.00	\$ _,_ 5 0,0 0 0.0 0	\$ 31,800.00	7	_,0,000.00
11/01/47	\$	1,060,000.00	\$ 1,060,000.00	\$ 31,800.00	\$	1,123,600.00
,,	•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
			\$ 14,695,000.00	\$ 14,052,659.38	\$	29,176,775.00

Community Development District

Proposed Budget Debt Service Fund Series 2018

Description	Adopted Budget FY2022	Actuals Thru 4/30/22	Projected Next 5 Months		Total Thru 9/30/22		Proposed Budget FY2023
Revenues							
Assessments	\$900,000	\$675,000	\$225,000		\$900,000		\$899,947
Interest	\$5,000	\$136	\$97		\$233		\$5,000
Carry Forward Surplus	\$594,355	\$594,275	\$0		\$594,275		\$600,800
Total Revenues	\$ 1,499,356	\$ 1,269,411	\$ 225,097	\$	1,494,508	\$	1,505,747
Expenditures							
Interest - 11/01	\$346,547	\$346,547	\$0		\$346,547		\$342,063
Principal - 11/01	\$205,000	\$205,000	\$0		\$205,000		\$215,000
Interest - 05/01	\$342,063	\$0	\$342,063		\$342,063		\$337,359
Total Expenditures	\$ 893,609	\$ 551,547	\$ 342,063	\$	893,610	\$	894,422
Other Financing Sources/(Uses)							
Transfer In(Out)	\$0	(\$99)	\$0		(\$99)		\$0
Total Other Financing Sources/(Uses)	\$ -	\$ (99)	\$	\$	(99)	\$	
Excess Revenues/(Expenditures)	\$ 605,746	\$ 717,765	\$ (116,965) \$	600,800	\$	611,325
				ъ.	. 144/4/22	.	005.000
					ncipal 11/1/23 erest 11/1/23		225,000 337,359
				1111		Ψ	007,000

Unit Type	Units		Total		
Single Family		163	\$ 2,393.62	\$	390,159.65
Condo		300	\$ 1,890.77	\$	567,231.00
Less: Discount/Collection (6%)				\$	(57,443.44)
Net Annual Assessment				\$	899,947

\$

Total

562,359

Rolling Oaks Community Development District Series 2018 Special Assessment Bonds **Amortization Schedule**

Date		Balance		Prinicpal		Interest		Total
		4051000						
11/01/22	\$	12,760,000.00	\$	215,000.00	\$	342,062.50	\$	899,125.00
05/01/23	\$	12,545,000.00	\$	-	\$	337,359.38	Φ.	000 540 55
11/01/23	\$	12,545,000.00	\$	225,000.00	\$	337,359.38	\$	899,718.75
05/01/24	\$	12,320,000.00	\$	-	\$	332,437.50	Φ.	00407500
11/01/24	\$	12,320,000.00	\$	230,000.00	\$	332,437.50	\$	894,875.00
05/01/25	\$	12,090,000.00	\$	-	\$	326,831.25	Φ.	000 ((0 50
11/01/25	\$	12,090,000.00	\$	245,000.00	\$	326,831.25	\$	898,662.50
05/01/26	\$	11,845,000.00	\$	-	\$	320,859.38	Φ.	00654055
11/01/26	\$	11,845,000.00	\$	255,000.00	\$	320,859.38	\$	896,718.75
05/01/27	\$	11,590,000.00	\$	270,000,00	\$ \$	314,643.75	ď	000 207 50
11/01/27	\$	11,590,000.00	\$	270,000.00		314,643.75	\$	899,287.50
05/01/28	\$	11,320,000.00	\$	-	\$	308,062.50	ď	007 125 00
11/01/28	\$	11,320,000.00	\$	280,000.00	\$	308,062.50	\$	896,125.00
05/01/29	\$	11,040,000.00	\$	205 000 00	\$	301,237.50	ď	007 475 00
11/01/29	\$	11,040,000.00	\$	295,000.00	\$	301,237.50	\$	897,475.00
05/01/30	\$	10,745,000.00	\$	210,000,00	\$	293,309.38	ď	006 610 75
11/01/30	\$	10,745,000.00	\$	310,000.00	\$	293,309.38	\$	896,618.75
05/01/31	\$	10,435,000.00	\$	225 000 00	\$	284,978.13	ď	00405625
11/01/31	\$	10,435,000.00	\$	325,000.00	\$	284,978.13	\$	894,956.25
05/01/32	\$	10,110,000.00	\$	245,000,00	\$	276,243.75	ď	007.407.50
11/01/32	\$	10,110,000.00	\$	345,000.00	\$	276,243.75	\$	897,487.50
05/01/33	\$	9,765,000.00	\$	265,000,00	\$	266,971.88	ď	000 042 75
11/01/33	\$	9,765,000.00	\$	365,000.00	\$	266,971.88	\$	898,943.75
05/01/34	\$	9,400,000.00	\$	205 000 00	\$	257,162.50	ď	000 225 00
11/01/34	\$	9,400,000.00	\$	385,000.00	\$	257,162.50	\$	899,325.00
05/01/35	\$	9,015,000.00	\$	405,000,00	\$	246,815.63	Φ.	000 (04 05
11/01/35	\$	9,015,000.00	\$	405,000.00	\$	246,815.63	\$	898,631.25
05/01/36	\$	8,610,000.00	\$	425 000 00	\$	235,931.25	Φ.	00606050
11/01/36	\$	8,610,000.00	\$	425,000.00	\$	235,931.25	\$	896,862.50
05/01/37	\$	8,185,000.00	\$	450,000,00	\$	224,509.38	Φ.	000 040 55
11/01/37	\$	8,185,000.00	\$	450,000.00	\$	224,509.38	\$	899,018.75
05/01/38	\$	7,735,000.00	\$	475 000 00	\$	212,415.63	ď	000 021 25
11/01/38	\$	7,735,000.00	\$	475,000.00	\$	212,415.63	\$	899,831.25
05/01/39	\$	7,260,000.00	\$	-	\$	199,650.00	ď	000 200 00
11/01/39	\$	7,260,000.00	\$	500,000.00	\$	199,650.00	\$	899,300.00
05/01/40	\$	6,760,000.00	\$	-	\$	185,900.00	ď	007 000 00
11/01/40	\$ \$	6,760,000.00	\$	525,000.00	\$	185,900.00	\$	896,800.00
05/01/41	\$ \$	6,235,000.00	\$ \$	-	\$ \$	171,462.50	\$	007.025.00
11/01/41		6,235,000.00		555,000.00		171,462.50	Ф	897,925.00
05/01/42 11/01/42	\$	5,680,000.00	\$	-	\$	156,200.00	ď	007.400.00
	\$	5,680,000.00 5,095,000.00	\$	585,000.00	\$	156,200.00 140,112.50	\$	897,400.00
05/01/43	\$		\$	615,000.00	\$		ď	005 225 00
11/01/43	\$ \$	5,095,000.00 4,480,000.00	\$	015,000.00	\$	140,112.50	\$	895,225.00
05/01/44	ф ф	4,480,000.00	\$	650,000.00	\$	123,200.00	ď	906 400 00
11/01/44	\$	3,830,000.00	\$	050,000.00	\$	123,200.00 105,325.00	\$	896,400.00
05/01/45	\$		\$	685,000.00	\$		ď	905 650 00
11/01/45 05/01/46	\$ \$	3,830,000.00 3,145,000.00	\$ ¢	005,000.00	\$	105,325.00	\$	895,650.00
	\$ \$	3,145,000.00	\$ \$	725,000.00	\$ \$	86,487.50 86,487.50	\$	897,975.00
11/01/46 05/01/47	\$ \$	2,420,000.00		7 43,000.00	\$		Ф	07,770
	ф Ф		\$	765 000 00		66,550.00	¢	000 100 00
11/01/47	\$ \$	2,420,000.00	\$	765,000.00	\$	66,550.00	\$	898,100.00
05/01/48		1,655,000.00	\$	-	\$	45,512.50	¢	006 025 00
11/01/48	\$ \$	1,655,000.00	\$ ¢	805,000.00	\$ \$	45,512.50 23,375.00	\$	896,025.00
05/01/49 11/01/49	\$ \$	850,000.00 850,000.00	\$ \$	- 850,000.00	\$ \$	23,375.00 23,375.00	\$	896,750.00
11/01/47	φ	030,000.00						
			\$	12,965,000.00	\$	13,064,306.25	\$	26,029,306.25

SECTION V

SECTION C

SECTION 1

Rolling Oaks Community Development District

Summary of Check Register

March 18, 2022 to April 30, 2022

Fund	Date	Check No.'s	Amount
General Fund			
	3/25/22	378-379	\$ 2,428.69
	3/31/22	380	\$ 5,757.90
	4/8/22	381-382	\$ 9,144.54
	4/15/22	383-384	\$ 6,912.98
	4/22/22	385-386	\$ 24,794.19

Total Amount	\$	49,038.30
	-	,

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/25/22 PAGE 1
*** CHECK DATES 03/18/2022 - 04/30/2022 *** ROLLING OAKS GENERAL FUND

CHECK BILLS	01, 50, 2022	BANK A GENERAL	FUND			
CHECK VEND# DATE	INVOICEEXPENSE DATE INVOICE YRMO DPT	TO ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK
3/25/22 00025	3/03/22 28942 202202 320 MOWING/CLEANING FE	-53800-46203		*	2,200.00	
	MOWING/CLEANING FE	LAWNMASTERS	LANDSCAPING OF C	DRLANDO		2,200.00 000378
3/25/22 00008	3/08/22 2018541 202203 310	-51300-49100		*	228.69	
	9/03/21 20301 202108 310	OSCEOLA COU	NTY PROPERTY APPR	RAISER		228.69 000379
3/31/22 00003	9/03/21 20301 202108 310 REVIEW AGENDA PACK			*	484.50	
	9/27/21 20421 202109 310 REVIEW AGENDA PACK	-51300-31500		*	484.50	
		-51300-31500		*	1,083.00	
		-51300-31500		*	769.50	
		-51300-31500		*	827.40	
		-51300-31500		*	171.00	
	3/04/22 21163 202202 310 REVIEW/REPLY EMAIL	-51300-31500		*	370.50	
	3/23/22 21299 202203 310	-51300-31500		*	1,567.50	
	REVIEW FITO DOCUMEN	STRALEY ROB	IN VERICKER			5,757.90 000380
4/08/22 00027	3/31/22 03312022 202203 310 NAUTICAL WHEELER 3	-51300-49300		*	139.54	
	William William S	MARGARITAVI	LLE RESORT			139.54 000381
4/08/22 00028	4/01/22 INV12181 202204 320 LANDSCAPE MAINT AP	-53800-46200		*	9,005.00	
	DANDSCAFE MAINT AF	REW LAWN &	IRRIGATION			9,005.00 000382
4/15/22 00028	4/08/22 INV12267 202204 320 REPLACE POP UPS/NO	-53800-46201		*	175.00	
	REPLACE POP UPS/NO	REW LAWN &	IRRIGATION			175.00 000383
4/15/22 00019	3/01/22 P1-A00/6 202203 320	-53800-47000		*	1,989.94	
	LAKE MAINTENANCE M 3/01/22 PI-A0076 202203 320	-53800-47000		*	465.41	
	LAKE MAINTENANCE M 4/01/22 PI-A0078 202204 320	-53800-47000		*	1,212.31	
	QRTLY LAKE MAINT 4 4/01/22 PI-A0078 202204 320 LAKE MAINTENANCE A	-53800-47000		*	1,989.94	
						

ROAK ROLLING OAKS IARAUJO

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER *** CHECK DATES 03/18/2022 - 04/30/2022 *** ROLLING OAKS GENERAL FUND BANK A GENERAL FUND	CHECK REGISTER	RUN 5/25/22	PAGE 2
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
4/01/22 PI-A0078 202204 320-53800-47000	*	465.41	
LAKE MAINTENACE APR 22 4/01/22 PI-A0078 202204 320-53800-47000	*	614.97	
AERATOR MAINT APR 22 SOLITUDE LAKE MANAGEMENT			6,737.98 000384
4/22/22 00001 4/01/22 102 202204 310-51300-34000	*	3,004.17	
MANAGEMENT FEES APR 22 4/01/22 102 202204 310-51300-35200	*	39.58	
WEBSITE ADMIN APR 22 4/01/22 102 202204 310-51300-35100	*	66.67	
INFORMATION TECH APR 22 4/01/22 102 202204 310-51300-31300	*	583.33	
DISSEMINATION SVCS APR 22 4/01/22 102 202204 310-51300-51000	*	.15	
OFFICE SUPPLIES APR 22 4/01/22 102 202204 310-51300-42000	*	43.39	
POSTAGE APR 22 4/01/22 102 202204 310-51300-42500	*	6.90	
COPIES APR 22 GOVERNMENTAL MANAGEMENT SERVICE	S		3,744.19 000385
	*	12,350.00	
LANDSCAPE ENHANCEMENTS 4/19/22 INV12326 202204 320-53800-46202	*	8,700.00	
REMOVE/REPLACE SOD REW LAWN & IRRIGATION			21,050.00 000386
TOTAL FOR BA	NK A	49,038.30	

TOTAL FOR REGISTER

49,038.30

ROAK ROLLING OAKS IARAUJO

SECTION 2

Community Development District

Unaudited Financial Reporting April 30, 2022



Table of Contents

1	Balance Sheet
2-3	General Fund
4	Series 2016 Debt Service
5	Series 2018 Debt Service
6	Series 2016 Capital Projects
7	Series 2018 Capital Projects
8	Month to Month
9	Assessment Receipt Schedule
10	Long Term Debt Schedule
11	Series 2016 Construction Schedule
12	Series 2018 Construction Schedule

Rolling Oaks Community Development District

Combined Balance Sheet

April 30, 2022

		General Debt Service		Capital Projects		Totals		
		Fund		Fund		Fund	Gove	rnmental Funds
Assets:								
Cash:								
Operating Account - Suntrust	\$	120,592	\$	-	\$	-	\$	120,592
Investments		·						·
Series 2016								
Reserve	\$	-	\$	1,124,764	\$	-	\$	1,124,764
Revenue	\$	-	\$	653,080	\$	-	\$	653,080
Interest	\$	-	\$	429,116	\$	-	\$	429,116
Sinking Fund	\$	-	\$	1	\$	-	\$	1
Construction	\$	-	\$	-	\$	1,397	\$	1,397
Series 2018								
Reserve	\$	-	\$	899,877	\$	-	\$	899,877
Revenue	\$	_	\$	375,702	\$	-	\$	375,702
Interest	\$	-	\$	342,063	\$	-	\$	342,063
Construction	\$	-	\$	-	\$	165	\$	165
Costs Of Issuance	\$	-	\$	-	\$	-	\$	-
Due From General Fund	\$	-	\$	97,152	\$	-	\$	97,152
Total Assets	\$	120,592	\$	3,921,754	\$	1,562	\$	4,043,909
Liabilities:								
	¢		ф		ф		ф	
Accounts Payable Due To Debt	\$ \$	97,152	\$ \$	-	\$ \$	-	\$ \$	97,152
Due 10 Debt	Ф	97,132	Ф	-	Ф	-	Ф	97,132
Total Liabilities	\$	97,152	\$	-	\$	-	\$	97,152
Fund Balances:								
Unassigned	\$	23,440	\$	_	\$	_	\$	23,440
Assigned for Debt Service 2016	\$	23,140	\$	2,304,112	\$	_	\$	2,304,112
Assigned for Debt Service 2018	\$	_	\$	1,617,642	\$	_	\$	1,617,642
Assigned for Capital Projects 2016	\$	_	\$	-	\$	1,397	\$	1,397
Assigned for Capital Projects 2018	\$	<u>-</u>	\$	_	\$	165	\$	1,577
71351ghed for Cupital Frojects 2010	Ψ		Ψ		Ψ	103	Ψ	103
Total Fund Balances	\$	23,440	\$	3,921,754	\$	1,562	\$	3,946,757
Total Liabilities & Fund Balance	\$	120,592	\$	3,921,754	\$	1,562	\$	4,043,909

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2022

	Adopted	Pro	rated Budget		Actual	
	Budget	Thr	ru 04/30/22	Thr	ru 04/30/22	Variance
Revenues						
Assessments	\$ 225,536	\$	219,974	\$	219,974	\$ -
Miscellaneous Income	\$ -	\$	-	\$	5,049	\$ 5,049
Developer Contributions	\$ 267,801	\$	40,843	\$	40,843	\$ -
Total Revenues	\$ 493,337	\$	260,817	\$	265,866	\$ 5,049
Expenditures:						
General & Administrative:						
Supervisor Fees	\$ 12,000	\$	7,000	\$	3,800	\$ 3,200
FICA Expense	\$ 918	\$	536	\$	291	\$ 245
Engineering	\$ 10,000	\$	5,833	\$	-	\$ 5,833
Attorney	\$ 15,000	\$	8,750	\$	3,706	\$ 5,044
Arbitrage	\$ 900	\$	900	\$	900	\$ -
Dissemination	\$ 7,000	\$	4,083	\$	4,083	\$ 0
Assessment Administration	\$ 10,000	\$	10,000	\$	10,000	\$ -
Annual Audit	\$ 4,000	\$	-	\$	-	\$ -
Trustee Fees	\$ 7,000	\$	7,000	\$	7,000	\$ -
Management Fees	\$ 36,050	\$	21,029	\$	21,029	\$ (0)
Information Technology	\$ 800	\$	467	\$	467	\$ (0)
Website Maintenance	\$ 475	\$	277	\$	277	\$ 0
Telephone	\$ 150	\$	88	\$	-	\$ 88
Postage	\$ 800	\$	467	\$	310	\$ 157
Insurance	\$ 6,483	\$	6,483	\$	6,405	\$ 78
Printing & Binding	\$ 800	\$	467	\$	327	\$ 140
Legal Advertising	\$ 2,000	\$	1,167	\$	-	\$ 1,167
Other Current Charges	\$ 2,000	\$	1,167	\$	276	\$ 891
Office Supplies	\$ 125	\$	73	\$	54	\$ 19
Property Appraiser Fee	\$ 180	\$	229	\$	229	\$ -
Property Taxes	\$ 150	\$	8	\$	8	\$ -
Meeting Room	\$ 750	\$	438	\$	419	\$ 19
Dues, Licenses & Subscriptions	\$ 175	\$	175	\$	175	\$ -
Total General & Administrative:	\$ 117,756	\$	76,635	\$	59,755	\$ 16,880

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	F	Prorated Budget		Actual	
	Budget	7	Γhru 04/30/22	T	hru 04/30/22	Variance
Operations and Maintenance Expenses						
Field Operations						
Property Insurance	\$ -	\$	-	\$	7,265	\$ (7,265)
Utility-Electric	\$ 110,000	\$	64,167	\$	63,763	\$ 404
Utility-Water and Sewer	\$ 85,000	\$	49,583	\$	28,536	\$ 21,048
Landscape Maintenance	\$ 85,560	\$	49,910	\$	57,410	\$ (7,500)
Landscape Enhancements	\$ 22,500	\$	22,500	\$	47,049	\$ (24,549)
Landscape Irrigation	\$ 6,500	\$	3,792	\$	2,978	\$ 814
Lawn Mowing/Trimming	\$ 26,400	\$	15,400	\$	8,800	\$ 6,600
Lake Maintenance	\$ 32,251	\$	18,813	\$	21,052	\$ (2,239)
Contingency	\$ 7,370	\$	4,299	\$	-	\$ 4,299
Total Operations and Maintenance:	\$ 375,581	\$	228,464	\$	236,853	\$ (8,389)
Total Expenditures	\$ 493,337	\$	305,099	\$	296,608	\$ 8,491
Excess Revenues (Expenditures)	\$ 0			\$	(30,742)	
Fund Balance - Beginning	\$ -			\$	54,182	
Fund Balance - Ending	\$ 0			\$	23,440	

Community Development District

Debt Service Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	P	rorated Budget		Actual	
	Budget	Т	hru 04/30/22	Т	hru 04/30/22	Variance
Revenues						
Assessments - Tax Roll	\$ 1,014,751	\$	989,726	\$	989,726	\$ -
Assessments - Direct	\$ 114,750	\$	82,688	\$	82,688	\$ -
Interest	\$ 500	\$	207	\$	207	\$ -
Total Revenues	\$ 1,130,001	\$	1,072,620	\$	1,072,620	\$ -
Expenditures:						
Interest - 11/01	\$ 434,853	\$	434,853	\$	434,853	\$ -
Principal - 11/01	\$ 255,000	\$	255,000	\$	255,000	\$ -
Interest - 05/01	\$ 429,116	\$	-	\$	-	\$ -
Total Expenditures	\$ 1,118,968	\$	689,853	\$	689,853	\$ -
Other Sources/(Uses)						
Transfer In/Out	\$ -	\$	-	\$	(124)	\$ (124)
Total Other Financing Sources (Uses)	\$ -	\$	-	\$	(124)	\$ (124)
Excess Revenues (Expenditures)	\$ 11,033			\$	382,644	
Fund Balance - Beginning	\$ 796,901			\$	1,921,469	
Fund Balance - Ending	\$ 807,934			\$	2,304,112	

Community Development District

Debt Service Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	P	rorated Budget		Actual	
	Budget	Т	hru 04/30/22	T	hru 04/30/22	Variance
Revenues						
Assessments - Direct	\$ 900,000	\$	675,000	\$	675,000	\$ -
Interest	\$ 5,000	\$	136	\$	136	\$ -
Total Revenues	\$ 905,000	\$	675,136	\$	675,136	\$ -
Expenditures:						
Interest - 11/01	\$ 346,547	\$	346,547	\$	346,547	\$ -
Principal - 11/01	\$ 205,000	\$	205,000	\$	205,000	\$ -
Interest - 05/01	\$ 342,063	\$	-	\$	-	\$ -
Total Expenditures	\$ 893,609	\$	551,547	\$	551,547	\$ -
Other Sources/(Uses)						
Transfer in/Out	\$ -	\$	-	\$	(99)	\$ (99)
Total Other Financing Sources (Uses)	\$ -	\$	-	\$	(99)	\$ (99)
Excess Revenues (Expenditures)	\$ 11,391			\$	123,490	
Fund Balance - Beginning	\$ 594,355			\$	1,494,152	
Fund Balance - Ending	\$ 605,746			\$	1,617,642	

Community Development District

Capital Projects Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted		Prorated Budget	Actual	
	Budget		Thru 04/30/22	Thru 04/30/22	Variance
Revenues					
Interest	\$	-	\$ -	\$ 0	\$ 0
Total Revenues	\$	-	\$ -	\$ 0	\$ 0
Expenditures:					
Capital Outlay	\$	-	\$ -	\$ -	\$ -
Total Expenditures	\$	-	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)					
Transfer In/Out	\$	-	\$ -	\$ 124	\$ 124
Total Other Financing Sources (Uses)	\$		\$ -	\$ 124	\$ 124
Excess Revenues (Expenditures)	\$	-		\$ 124	
Fund Balance - Beginning	\$	-		\$ 1,273	
Fund Balance - Ending	\$	-		\$ 1,397	

Community Development District

Capital Projects Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted		Prorated Budget		Actual	
	Budget		Thru 04/30/22	Th	ru 04/30/22	Variance
Revenues						
Interest	\$	-	\$ -	\$	85	\$ 85
Total Revenues	\$	-	\$ -	\$	85	\$ 85
Expenditures:						
Capital Outlay	\$	-	\$ -	\$	2,281,084	\$ (2,281,084)
Total Expenditures	\$	-	\$ -	\$	2,281,084	\$ (2,281,084)
Other Financing Sources/(Uses)						
Transfer In/Out	\$	-	\$ -	\$	99	\$ 99
Total Other Financing Sources (Uses)	\$	-	\$ -	\$	99	\$ 99
Excess Revenues (Expenditures)	\$			\$	(2,280,900)	
Fund Balance - Beginning	\$	-		\$	2,281,065	
Fund Balance - Ending	\$	-		\$	165	

Community Development District Month to Month

	0ct	Nov	Dec	Ja	n	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues														
Assessments	\$ -	\$ 33,602 \$	158,692	\$	6,087 \$	7,148 \$	3,999 \$	10,446 \$	- \$	- \$	- \$	- \$	- \$	219,9
Miscellaneous Income	\$ 5,049	\$ - \$		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	5,04
Developer Contributions	\$ 31,540	\$ - \$	-	\$	9,303 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	40,84
Total Revenues	\$ 36,589	\$ - \$	-	\$	9,303 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	265,86
Expenditures:														
General & Administrative:														
Supervisor Fees	\$ 1,000	\$ 800 \$	1,000	\$	- \$	- \$	1,000 \$	- \$	- \$	- \$	- \$	- \$	- \$	3,8
FICA Expense	\$ 77	\$ 61 \$	77	\$	- \$	- \$	77 \$	- \$	- \$	- \$	- \$	- \$	- \$	29
Engineering	\$ -	\$ - \$	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Attorney	\$ -	\$ 770 \$			- \$	371 \$	1,568 \$	- \$	- \$	- \$	- \$	- \$	- \$	3,70
Arbitrage	\$ -	\$ 900 \$			- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	90
Dissemination	\$	\$ 583 \$	583		583 \$	583 \$	583 \$	583 \$	- \$	- \$	- \$	- \$	- \$	4,08
Assessment Administration	\$ 10,000	\$ - \$		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	10,00
Annual Audit	\$ 10,000	\$ - \$		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	10,00
Trustee Fees	\$ -	\$ 7,000 \$		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	7,00
	2004													
Management Fees	\$ 3,004	\$ 3,004 \$		\$	3,004 \$	3,004 \$	3,004 \$	3,004 \$	- \$	- \$	- \$	- \$	- \$	21,02
Information Technology	\$	\$ 67 \$		\$	67 \$	67 \$	67 \$	67 \$	- \$	- \$	- \$	- \$	- \$	46
Website Maintenance	\$ 40	\$ 40 \$		\$	40 \$	40 \$	40 \$	40 \$	- \$	- \$	- \$	- \$	- \$	27
Telephone	\$ -	\$ - \$		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Postage	\$ 6	\$ 50 \$			78 \$	3 \$	25 \$	43 \$	- \$	- \$	- \$	- \$	- \$	31
Insurance	\$	\$ - \$		-	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	6,40
Printing & Binding	\$ 115	\$ 46 \$		\$	- \$	- \$	- \$	7 \$	- \$	- \$	- \$	- \$	- \$	32
Legal Advertising	\$ -	\$ - \$	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Other Current Charges	\$	\$ 35 \$		\$	39 \$	38 \$	30 \$	38 \$	- \$	- \$	- \$	- \$	- \$	27
Office Supplies	\$ 18	\$ 18 \$	18	\$	0 \$	0 \$	0 \$	0 \$	- \$	- \$	- \$	- \$	- \$	5
Property Appraiser Fee	\$ -	\$ - \$	-	\$	- \$	- \$	229 \$	- \$	- \$	- \$	- \$	- \$	- \$	22
Property Taxes	\$ -	\$ 8 \$		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Meeting Room	\$ 140	\$ 140 \$	-	\$	- \$	- \$	140 \$	- \$	- \$	- \$	- \$	- \$	- \$	41
Dues, Licenses & Subscriptions	\$ 175	\$ - \$	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	17
Total General & Administrative:	\$ 21,673	\$ 13,521 \$	6,100	\$	3,811 \$	4,106 \$	6,762 \$	3,783 \$	- \$	- \$	- \$	- \$	- \$	59,75
Operations and Maintenance Expenses														
Field Operations														
Property Insurance	\$ 7,265	\$ - \$	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	7,2
Utility - Electric	\$ 12,390	\$ 7,658 \$	7,173	\$	4,518 \$	13,393 \$	9,283 \$	9,349 \$	- \$	- \$	- \$	- \$	- \$	63,76
Jtility - Water & Sewer	\$ 4,966	\$ 5,483 \$	4,337	\$	3,457 \$	2,317 \$	2,781 \$	5,195 \$	- \$	- \$	- \$	- \$	- \$	28,53
Landscape Maintenance	\$ 7,130	\$ 7,130 \$	7,130	\$	9,005 \$	9,005 \$	9,005 \$	9,005 \$	- \$	- \$	- \$	- \$	- \$	57,41
andscape Enhancements	\$ -	\$ 11,424 \$	5,625	\$	- \$	8,950 \$	- \$	21,050 \$	- \$	- \$	- \$	- \$	- \$	47,04
Landscape Irrigation	\$ -	\$ 774 \$	203		491 \$	1,334 \$	- \$	175 \$	- \$	- \$	- \$	- \$	- \$	2,97
Lawn Mowing/Trimming	\$ 2,200	\$ 2,200 \$		\$	2,200 \$	2,200 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	8,80
Lake Maintenance	\$	\$ 2,295 \$	2,295		3,428 \$	2,295 \$	2,455 \$	4,283 \$	- \$	- \$	- \$	- \$	- \$	21,05
Contingency	\$ -	\$ - \$		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$,
Total Operations and Maintenance Expenses	\$ 37,954	\$ 36,964 \$	26,762	\$ 2	23,098 \$	39,494 \$	23,524 \$	49,057 \$	- \$	- \$	- \$	- \$	- \$	236,85
Fotal Expenditures	\$ 59,627	\$ 50,485 \$	32,862	\$ 2	26,909 \$	43,600 \$	30,285 \$	52,840 \$	- \$	- \$	- \$	- \$	- \$	296,60

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2022

Gross Assessments \$ 239,932.00 \$ 1,079,522.62 \$ 1,319,454.62 Net Assessments \$ 225,536.08 \$ 1,014,751.26 \$ 1,240,287.34

ON ROLL ASSESSMENTS

							18.18%	81.82%	100.00%
Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	2016 Debt Service	Total
				· · · · · ·		·			
11/22/21	ACH	\$190,165.30	(\$3,803.30)	(\$7,454.53)	\$0.00	\$178,907.47	\$32,532.86	\$146,374.61	\$178,907.47
11/26/21	ACH	\$6,339.66	(\$126.78)	(\$331.36)	\$0.00	\$5,881.52	\$1,069.51	\$4,812.01	\$5,881.52
12/08/21	ACH	\$874,760.38	(\$17,495.19)	(\$34,290.25)	\$0.00	\$822,974.94	\$149,651.24	\$673,323.70	\$822,974.94
12/22/21	ACH	\$52,661.16	(\$1,014.61)	(\$1,930.92)	\$0.00	\$49,715.63	\$9,040.38	\$40,675.25	\$49,715.63
01/10/22	ACH	\$32,181.82	(\$643.65)	(\$946.15)	\$0.00	\$30,592.02	\$5,562.91	\$25,029.11	\$30,592.02
01/10/22	ACH	\$3,033.33	(\$60.67)	(\$89.17)	\$0.00	\$2,883.49	\$524.34	\$2,359.15	\$2,883.49
02/10/22	ACH	\$40,958.68	(\$819.17)	(\$831.46)	\$0.00	\$39,308.05	\$7,147.85	\$32,160.20	\$39,308.05
03/10/22	ACH	\$2,221.80	(\$44.44)	\$0.00	\$0.00	\$2,177.36	\$395.94	\$1,781.42	\$2,177.36
03/10/22	ACH	\$20,479.34	(\$409.59)	(\$258.05)	\$0.00	\$19,811.70	\$3,602.60	\$16,209.10	\$19,811.70
04/08/22	ACH	\$55,586.78	(\$1,111.73)	\$0.00	\$0.00	\$54,475.05	\$9,905.84	\$44,569.21	\$54,475.05
04/08/22	ACH	\$3,033.31	(\$60.67)	\$0.00	\$0.00	\$2,972.64	\$540.55	\$2,432.09	\$2,972.64
	TOTAL	\$ 1,281,421.56	\$ (25,589.80)	\$ (46,131.89) \$	-	\$ 1,209,699.87	\$ 219,974.02	\$ 989,725.85	\$ 1,209,699.87

	98%	Net Percent Collected
\$	30,587.47	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Rolling Oaks Splendid,	LLC		Т	'otal	\$110,250.15	\$900,000.00
Date	Due	Check	Net	Amount	Series 2016	Series 2018
Received	Date	Number	Assessed	Received	Debt	Debt
2/25/22	12/1/21	197902	\$505,125.07	\$505,125.07	\$55,125.07	\$450,000.00
4/8/22	2/1/22	198067	\$252,562.54	\$252,562.54	\$27,562.54	\$225,000.00
·	5/1/22		\$253,687.50			
	<u> </u>	<u> </u>	\$1,011,375.11	\$757,687.61	\$82,687.61	\$675,000.00

Community Development District

LONG TERM DEBT REPORT

SERIES 2016, SPECIAL ASSESSMENT BONDS

INTEREST RATES: 4.500%, 5.250%, 5.875%, 6.000%

MATURITY DATE: 11/1/2047

RESERVE FUND DEFINITION MAXIMUM ANNUAL DEBT SERVICE

RESERVE FUND REQUIREMENT \$1,124,706
RESERVE FUND BALANCE \$1,124,764

BONDS OUTSTANDING - 12/15/16 \$15,640,000

 LESS: PRINCIPAL PAYMENT 11/1/18
 (\$220,000)

 LESS: PRINCIPAL PAYMENT 11/1/19
 (\$230,000)

 LESS: PRINCIPAL PAYMENT 11/1/20
 (\$240,000)

LESS: PRINCIPAL PAYMENT 11/1/21 (\$255,000)

CURRENT BONDS OUTSTANDING \$14,695,000

SERIES 2018, SPECIAL ASSESSMENT BONDS

INTEREST RATES: 4.375%, 4.875%, 5.375%, 5.500%

MATURITY DATE: 11/1/2049

RESERVE FUND DEFINITION MAXIMUM ANNUAL DEBT SERVICE

RESERVE FUND REQUIREMENT \$899,831
RESERVE FUND BALANCE \$899,877

BONDS OUTSTANDING - 11/8/18 \$13,160,000
LESS: PRINCIPAL PAYMENT 11/1/20 (\$195,000)
LESS: PRINCIPAL PAYMENT 11/1/21 (\$205,000)

CURRENT BONDS OUTSTANDING \$12,760,000

Community Development District

Special Assessment Bonds, Series 2016

	Requisition #	Contractor	Description	Re	quisitions
iscal Year 2021	l				
		TOTAL		\$	-
iscal Year 2021	1				
10/1/20		Transfer		\$	1,213.5
11/1/20		Interest		\$	0.0
12/1/20		Interest		\$	0.0
1/1/21		Interest		\$	0.0
2/1/21		Interest		\$	0.0
3/1/21		Interest		\$	0.0
		Interest		\$	0.0
4/1/21		Transfer		\$	55.8
4/1/21		Interest		\$	0.0
5/1/21		Interest		\$	0.0
6/1/21				\$	0.0
7/1/21		Interest			
8/1/21		Interest		\$	0.0
9/1/21		Interest		\$	0.0
		TOTAL		\$	1,269.4
		A		.	2.0
		=	struction Fund at 09/30/2020	\$	3.8
			nd Transfer In thru 09/30/21	\$	1,269.4
		Requisitio	ns Paid thru 09/30/21	\$	-
		Remaining Acq	uisition/Construction Fund	\$	1,273.29
		Remaining Acq	uisition/Construction Fund	\$	1,273.29
Date	Requisition #	Remaining Acq Contractor	uisition/Construction Fund Description		1,273.29 quisitions
					-
iscal Year 2022		Contractor		Re	-
iscal Year 2022 iscal Year 2022		Contractor		Re	quisitions -
iscal Year 2022 iscal Year 2022		Contractor TOTAL		Re	quisitions - 56.7
iscal Year 2022 iscal Year 2022 10/1/21 10/1/21		Contractor TOTAL Transfer		\$ \$ \$ \$	quisitions - 56.7 0.0
iscal Year 2022 iscal Year 2022 10/1/21 10/1/21 11/1/21		Contractor TOTAL Transfer Interest		\$ \$ \$ \$ \$	quisitions 56.7 0.0 0.0
iscal Year 2022 iscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21		Contractor TOTAL Transfer Interest Interest Interest Interest		\$ \$ \$ \$ \$ \$	quisitions 56.7 0.0 0.0 0.0
iscal Year 2022 iscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22		Contractor TOTAL Transfer Interest Interest		\$ \$ \$ \$ \$	quisitions 56.7 0.0 0.0 0.0 0.0
iscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22		TOTAL Transfer Interest Interest Interest Interest Interest Interest Interest Interest		\$ \$ \$ \$ \$ \$ \$	56.7 0.0 0.0 0.0 0.0
iscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22		TOTAL Transfer Interest Interest Interest Interest Interest Interest Interest Interest Interest		\$ \$ \$ \$ \$ \$ \$ \$ \$	56.7 0.0 0.0 0.0 0.0 0.0
iscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22		TOTAL Transfer Interest Interest Interest Interest Interest Interest Interest Interest		\$ \$ \$ \$ \$ \$ \$	56.7 0.0 0.0 0.0 0.0 0.0 0.0
iscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22		TOTAL Transfer Interest		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	56.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22		TOTAL Transfer Interest Transfer TOTAL	Description	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	56.70 0.00 0.00 0.00 0.00 0.00 67.00
Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22		TOTAL Transfer Interest Transfer TOTAL Acquisition/Cons	Description	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	56.70 0.00 0.00 0.00 0.00 0.00 67.00 123.8
Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22		TOTAL Transfer Interest	Description	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

Community Development District

Special Assessment Bonds, Series 2018

	Requisition #	Contractor	Description		Requisitions
Fiscal Year 2021	4	GMS	Inv#82 - Construction Accounting	\$	3,500.00
	=	TOTAL		\$	3,500.00
	=	101112		-	5,500.00
iscal Year 2021					
10/1/20		Interest		\$	18.78
11/1/20		Interest		\$	19.40
12/1/20		Interest		\$	18.78
1/1/21		Interest		\$	19.40
2/1/21		Interest		\$	19.40
3/1/21		Interest		\$	17.53
4/1/21		Interest		\$	19.38
5/1/21		Interest		\$	18.75
6/1/21		Interest		\$	19.37
7/1/21		Interest		\$	18.75
8/1/21		Interest		\$	19.38
9/1/21		Interest		\$	19.38
	<u>-</u>	TOTAL		\$	228.30
			Acquisition/Construction Fund at 09/30/20	\$	2,284,336.48
			Interest Earned 09/30/21	\$	228.30
			Requisitions Paid thru 09/30/21	\$	(3,500.00
			Requisitions Faid thi 0 05/30/21	Ф	(3,300.00
			Remaining Acquisition/Construction Fund	\$	2,281,064.78
Date	Requisition #	Contractor	Description]	Requisitions
iscal Year 2022					
Fiscal Year 2022	5	Rolling Oaks Splend	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$	2,281,083.53
		Rolling Oaks Splend	lid, LLC Public facility roadway, drainage, and utility infrastructure		2,281,083.53 2,281,083.53
12/1/21	5 - =		lid, LLC Public facility roadway, drainage, and utility infrastructure		
12/1/21 Siscal Year 2022	5 - =		lid, LLC Public facility roadway, drainage, and utility infrastructure	\$	2,281,083.53
12/1/21 Fiscal Year 2022 10/1/21	5 - =	TOTAL Transfer	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$	2,281,083.53 45.36
12/1/21 Siscal Year 2022 10/1/21 10/1/21	5 - =	TOTAL Transfer Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$	2,281,083.53 45.36 18.75
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21	5 - =	TOTAL Transfer Interest Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21	5 - =	TOTAL Transfer Interest Interest Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22	5 - =	TOTAL Transfer Interest Interest Interest Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22	5 - =	Transfer Interest Interest Interest Interest Interest Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$	45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22	5 - =	Transfer Interest Interest Interest Interest Interest Interest Interest Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$ \$	45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22	5 - =	Transfer Interest Interest Interest Interest Interest Interest Interest Interest Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22	5 - =	TOTAL Transfer Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22 5/1/22	5 - =	TOTAL Transfer Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22 5/1/22 6/1/22	5 - =	TOTAL Transfer Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22 5/1/22 6/1/22 7/1/22	5 - =	TOTAL Transfer Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22 5/1/22 6/1/22 7/1/22 8/1/22	5 - =	TOTAL Transfer Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$ \$ \$	45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22 5/1/22 6/1/22 7/1/22	5 - =	TOTAL Transfer Interest	lid, LLC Public facility roadway, drainage, and utility infrastructure	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	45.36 18.75 19.38 41.56 5.00 - 0.01 53.62
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22 5/1/22 6/1/22 7/1/22 8/1/22	5 - =	TOTAL Transfer Interest		\$ \$ \$ \$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56 5.00 - 0.01 53.62
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22 5/1/22 6/1/22 7/1/22 8/1/22	5 - =	TOTAL Transfer Interest	Acquisition/Construction Fund at 09/30/21	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	45.36 18.75 19.38 41.56 5.00
12/1/21 Fiscal Year 2022 10/1/21 10/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22 5/1/22 6/1/22 7/1/22 8/1/22	5 - =	TOTAL Transfer Interest		\$ \$ \$ \$ \$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56 5.00 - 0.01 53.62
10/1/21 10/1/21 11/1/21 11/1/21 12/1/21 1/1/22 2/1/22 3/1/22 4/1/22 4/1/22 5/1/22 6/1/22 7/1/22 8/1/22	5 - =	TOTAL Transfer Interest	Acquisition/Construction Fund at 09/30/21	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,281,083.53 45.36 18.75 19.38 41.56 5.00 - 0.01 53.62

SECTION 3



MARY JANE ARRINGTON OSCEOLA COUNTY SUPERVISOR OF ELECTIONS



April 19, 2022

Ms. Monica Virgen
Recording Secretary
Rolling Oaks Community Development District
219 E. Livingston St.
Orlando, FL 32801

RE: Rolling Oaks Community Development District – Registered Voters

Dear Ms. Virgen:

Thank you for your letter of April 15, 2022, requesting confirmation of the number of registered voters within the Rolling Oaks Community Development District as of April 15, 2022.

The number of registered voters within the Rolling Oaks CDD is 50 as of April 15, 2022.

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

Respectfully yours,

Mary Jane Arrington
Supervisor of Elections



SECTION 4

INSTRUCTIONS

At the Board meeting, when the landowner's election is announced, instructions on how landowners may participate in the election, along with a sample proxy, shall be provided.

At a landowners meeting, landowners shall organize by electing a chair who shall conduct the meeting. The chair may be any person present at the meeting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions.

Nominations are made from the floor.

After all nominations are made, a ballot is distributed and votes are cast

Each landowner is entitled to one vote for each acre he owns or portion of an acre.

SAMPLE AGENDA

- 1. Determination of Number of Voting Units Represented
- 2. Call to Order
- 3. Election of a Chairman for the Purpose of Conducting the Landowners Meeting
- 4. Nominations for the Position of Supervisor
- 5. Casting of Ballots
- 6. Ballot Tabulation
- 7. Landowners Questions and Comments
- 8. Adjournment

LANDOWNER PROXY LANDOWNERS MEETING – November 17, 2022

ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT OSCEOLA COUNTY, FLORIDA

NOW ALL PERSONS BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints: Proxy Holder For and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Rolling Oaks Community Development District to be held at Margaritaville Resort Orlando, 8000 Fins Up Circle, Kissimmee, Florida 34747 on November 17, 2022 at 1:00 PM, and at any continuances or adjournments thereof, according to the number of acres of un-platted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may be considered at said meeting including, but not limited to, the election of members of the Governing Board. Said Proxy Holder may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting. Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the annual meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the annual meeting prior to the Proxy Holder exercising the voting rights conferred herein. Print or type name of Landowner Signature of Landowner **Parcel Description** Authorized Votes* Acreage (must be street address, tax parcel ID number,

*Pursuant to section 190.006 (2)(b), Florida Statutes (2007), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto.

or legal description attached)

Total Number of Authorized Votes:

Please note that a particular real property is entitled to only one vote for each eligible acre of lands or fraction thereof; two (2) or more person who own real property in common that is one acre or less are together entitled to only one vote for that real property. If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g., bylaws, corporate resolution, etc.). If more than one parcel, each must be listed or described.