

*Rolling Oaks
Community Development District*

Agenda

February 26, 2026

AGENDA

Rolling Oaks

Community Development District

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

February 19, 2026

**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 **Thursday, February 26, 2026, at 1:00 PM at the Embassy Suites by Hilton Orlando Sunset Walk, 3151 Sunset Walk Drive, Kissimmee, Florida 34747.** Following is the advance agenda for the meeting:

Zoom Webinar Information:

Link: <https://us06web.zoom.us/j/85744403825>
Webinar ID: 857 4440 3825
Call-in Number: 1-305-224-1968

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the October 23, 2025 Board of Supervisors Meeting
4. Consideration of Resolution 2026-01 Relating to the General Election and Qualifying Period Procedures
5. Consideration of Resolution 2026-02 Authorizing Chair, Vice Chair, and District Manager Spending Limits
6. Discussion of Kissimmee Topographic Survey of 8133 Surf Street
7. Ratification of Auditing Services Agreement with DiBartolomeo, McBee, Hartley & Barnes for Fiscal Year 2025
8. Ratification of Data Sharing and Usage Agreement with Osceola County Property Appraiser
9. Ratification of First Amendment to the Aquatic Management Agreement with Solitude
10. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager's Report
 - i. Consideration of McMaster Landscape Proposal for Removal and Replacement of One Palm
 - ii. Consideration of McMaster Landscape Proposal for Removal and Replacement of Three Palms

- iii. Consideration of Yellowstone Landscape Proposal for Removal and Replacement of Two Palms
- iv. Ratification of McMaster Landscape Proposal for Date Palm Trimming
- v. Ratification of McMaster Landscape Proposal for Sabal Palm Trimming

11. Supervisor's Requests

12. Next Meeting Date - March 26, 2026 at Margaritaville Resort Orlando

13. Adjournment

Sincerely,

Tricia Adams

Tricia Adams
District Manager

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, **October 23, 2025** at 3:36 p.m. in the Continental Drifter Room, Margaritaville Resort Orlando, 8000 Fins Up Circle, Kissimmee, Florida.

Present and constituting a quorum were:

John Chiste <i>by Zoom</i>	Chairman
Jared Bouskila	Vice Chairman
Cora DiFiore <i>by Zoom</i>	Assistant Secretary
Peter Brown	Assistant Secretary
Penny Lozano	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Cari Webster <i>by Zoom</i>	District Counsel
Ashley Hilyard	Field Services

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 3:36 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

**Approval of the Minutes of the September 25,
2025 Meeting**

On MOTION by Mr. Bouskila seconded by Ms. Lozano with all in favor the Minutes of the September 25, 2025 Meeting were approved as presented.
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FOURTH ORDER OF BUSINESS

Review and Ranking of Proposals for Landscape Maintenance Service and Selection of Vendor

Ms. Adams stated we did an informal bid for landscape services and received four proposals from Floralawn, Helping Hand Lawn Care, McMaster Landscape and Yellowstone Landscape. Our field staff did provide a comparative analysis to aid the board in discussing and evaluating these proposals.

Mr. Chiste joined the meeting at this time by Zoom.

After discussion, the board took the following action.

On MOTION by Mr. Brown seconded by Mr. Bouskila with all in favor McMaster Landscape was Ranked No. 1 and Staff was Authorized to Enter into an Agreement for Landscape Maintenance services.

On MOTION by Mr. Brown seconded by Mr. Bouskila with all in favor Authorizing Staff to Send a Letter of Termination to Yellowstone in Accordance with the Agreement, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Aquatic Service Maintenance Renewals with Solitude for Fiscal Year 2026

Ms. Adams stated this is the time of year where we have agreement renewals with some of our service providers. We have engaged with Solitude in the past for aerator maintenance, lake maintenance and midge management. In the past they performed an additional service, water quality testing, however, we did verify with the district engineer that is not a required service. The test results have been the same for years and the vendor does not see any need to continue that service. Approval of the service contracts is implicit of district counsel preparing the form of agreement or the form of agreement addendum.

On MOTION by Mr. Bouskila seconded by Ms. Lozano with all in favor the Maintenance Renewals with Solitude for Aerator Maintenance in the Amount of \$1,383.52, Lake Maintenance in the Amount of \$26,862,92 and Midge Management in the Amount of \$14,980.44 for a total of \$43,224.88 were approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Webster stated the ethics training has to be done every year by December 31st. Something that changed this year is that districts are now required to review their rules of procedure every five years and report it to the State. I will be looking at the current rules to see if it is within that timeline, if there is a review required and if anything needs to be changed, we will bring that back to the board.

B. Engineer

Ms. Adams stated the engineer was available earlier today but not at this time and he wanted me to convey to the board that he is working on the survey for the area that appears to be low, where water is ponding nearby Surf Street.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Bouskila seconded by Mr. Brown 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.

D. Field Manager’s Report

Ms. Hilyard reviewed the field manager’s report, copy of which was provided in the agenda package.

SEVENTH ORDER OF BUSINESS

Supervisor’s Requests

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Next Meeting Date – January 22, 2026 at Embassy Suites by Hilton Orlando Sunset Walk

Ms. Adams stated the next meeting will be held January 22, 2026.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Bouskila seconded by Ms. Lozano with all in favor the meeting adjourned at 3:52 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT REGARDING THE ELECTION OF BOARD MEMBERS IN THE UPCOMING GENERAL ELECTION.

WHEREAS, the Rolling Oaks Community Development District (the “**District**”) is a local unit of special-purpose government situated in Osceola County, Florida (the “**County**”);

WHEREAS, the Board of Supervisors of the District (the “**Board**”) is the governing body of the District and each Board member is elected or appointed to a specific seat on the Board and the terms are staggered so that there is always an election every 2 years for certain seats on the Board;

WHEREAS, Section 190.003(17), *Florida Statutes* defines a “**qualified elector**” as someone who is at least 18 years of age, a citizen of the United States, a legal resident of Florida and of the District, and who registers to vote with the County Supervisor of Elections where the District is located;

WHEREAS, after the transition to qualified elector seats each Board member has a 4-year term and as their term expires their seats will be up for election pursuant to Sections 190.006(3)(a) 2.b. and 2.c, *Florida Statutes*;

WHEREAS, the following Board seats will be up for election in the upcoming 2026 General Election and all seats will have 4-year terms:

Seat No. 3, Currently held by Cora DiFiore
Seat No. 5, Currently held by Penny Lozano

NOW, THEREFORE BE IT RESOLVED BY THE BOARD THAT:

Section 1. General Election. The seats designated above will be up for election in the upcoming General Election (with election day being the first Tuesday of November) by the qualified electors residing within the boundaries of the District.

Section 2. Qualifying Period. The period of qualifying as a candidate to serve as a member on the Board is noon, Monday June 8, 2026 through noon, Friday June 12, 2026. This Resolution shall serve as the District’s notice of the qualifying period, pursuant to Section 190.006(3)(b), *Florida Statutes*. Interested candidates should contact the County Supervisor of Elections for further information.

Section 3. Conduction and Procedure of Election.

- a. Other than supplying the seats up for election to the County Supervisor of Elections, the District is not involved in the election.
- b. The election shall be conducted according to the requirements of general law and law governing special district elections.

- c. Candidates seeking election shall conduct their campaigns in accordance with the provisions of Chapter 106, *Florida Statutes* and shall file qualifying papers and qualify for individual seats in accordance with Section 99.061, *Florida Statutes*.
- d. The election shall be held at the precinct polling places designated by the County Supervisor of Elections.
- e. The polls shall be opened and closed as provided by law, including, but not limited to Section 100.011, *Florida Statutes*.
- f. The ballot shall contain the names of the candidates to be voted upon, pursuant to Section 101.151, *Florida Statutes*.
- g. The Department of State shall make out a notice stating what offices are to be filled at the general election, pursuant to Section 100.021 *Florida Statutes*.

Section 4. Election Costs. The District shall be responsible for paying the District's proportionate share of the regular election costs, if any, pursuant to Section 100.011, *Florida Statutes*.

Section 5. Effective Date and Transmittal. This Resolution shall become effective upon its passage and the District Manager is authorized to transmit a copy of this Resolution to the County Supervisor of Elections.

This Resolution is duly passed and adopted on February 26, 2026.

Attest:

**Rolling Oaks
Community Development District**

Print Name: _____
 Secretary / Assistant Secretary

Print Name: _____
 Chairperson / Vice Chairperson

SECTION V

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT CONFIRMING AUTHORIZATION TO PAY INVOICES FOR WORK PREVIOUSLY APPROVED; AUTHORIZING THE CHAIR OR VICE-CHAIR OF THE BOARD OF SUPERVISORS AND THE DISTRICT MANAGER TO ENTER INTO CONTRACTS AND DISBURSE FUNDS FOR PAYMENT OF CERTAIN EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF SUPERVISORS; PROVIDING FOR A MONETARY THRESHOLD; AND PROVIDING FOR THE REPEAL OF PRIOR SPENDING AUTHORIZATIONS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Rolling Oaks Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes;

WHEREAS, Section 190.011(5), Florida Statutes, authorizes the District to adopt resolutions which may be necessary for the conduct of District business;

WHEREAS, the Board of Supervisors of the District (the “**Board**”) typically meets monthly to conduct the business of the District, including approval of proposals, authorizing the entering into of agreements or contracts, and authorizing the payment of District operating and maintenance expenses;

WHEREAS, the Board contracted with the District Manager to timely pay the District’s vendors and perform other management functions;

WHEREAS, the Board desires to confirm that the District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously authorized by the Board and such payments do not need to be approved by the Board prior to payment unless the agreements specifically requires Board approval prior to payment;

WHEREAS, the Board recognizes that certain time sensitive, emergency issues, or routine matters may arise from time to time that require approval outside of regular monthly meetings;

WHEREAS, to conduct the business of the District in an efficient manner, recurring, non-recurring and other disbursements for goods and services must be processed and paid in a timely manner; and

WHEREAS, the Board has determined that it is in the best interests of the District, and is necessary for the efficient administration of District operations; the health, safety, and welfare of the residents within the District; and the preservation of District assets or facilities, to authorize limited spending authority, between regular monthly meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

1. **Authorization to Pay Invoices for Work Previously Approved.** The District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously authorized by the Board, in accordance with such agreements and upon verifying completion of said

work, and such payments do not need to be approved or ratified by the Board at a future meeting.

2. **Limited Spending Authorization.** The Board hereby authorizes the individuals stated below to exercise their best judgment to enter into contracts and disburse funds up to the amounts stated below, without prior Board approval for expenses (1) that are required to provide for the health, safety, and welfare of the residents within the District or (2) to remedy an unforeseen disruption in services relating to the District's facilities or assets and such disruption would result in significantly higher expenses unless the work is approved immediately. Any expenses authorized pursuant to this section shall be submitted to the Board at the next scheduled meeting for ratification.
 - a. The District Manager may authorize such expenses up to \$5,000.00 per proposal/event.
 - b. The Chair (or Vice-Chair if the Chair is unavailable) may authorize such expenses up to \$7,500.00 per proposal/event.
 - c. Only for emergency situations where there was first an attempt to hold an emergency meeting but quorum could not be established within 48 hours, the District Manager and Chair (or Vice-Chair if the Chair is unavailable) may jointly authorize such expenses up to \$15,000.00 per proposal/event.
3. **Ratification of Spending Authorization at Future Meeting.** Any payment made pursuant to this Resolution shall be submitted to the Board at the next scheduled meeting for approval and ratification under the Check Run Summary.
4. **Repeal of Prior Spending Authorizations.** All prior spending authorizations approved by resolution or motion of the Board are hereby repealed.
5. **Effective Date.** This Resolution shall become effective immediately upon its adoption.

Passed and Adopted on February 26, 2026.

ATTEST:

**ROLLING OAKS COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____
Secretary/ Assistant Secretary

John Chiste
Chair of the Board of Supervisors

SECTION VI

From: Tricia Adams tadams@gmscfl.com
Subject: Fwd: EHO-18 RE: 8133 Surf Street - Kissimmee Topographic Survey
Date: January 6, 2026 at 4:42 PM
To: Syanne Hall shall@gmscfl.com



Begin forwarded message:

On Dec 31, 2025, at 2:37 PM, Dave Schmitt <dave.schmitt@dseorl.com> wrote:

Hello, we have reviewed in the field and the survey and there is a low spot as indicated, not much. There is a difference in the datums from the approved plans and the provided survey, but everything is relative. It appears, the parking area in this location was not built per plan and although there is mostly positive slope, not enough, to match the approved plans, which is why the water is ponding. We recommend that area of the parking lot be redone to get the correct slope- may be able to do will just milling and repaving (some with a little thicker asphalt) since we are talking a tenth or two to match the approved plans. We can discuss further on the next CDD call or prior to if you would like.

Dave Schmitt, P.E.

Dave Schmitt Engineering, Inc.

12301 Lake Underhill Road – Suite 241

Orlando, FL 32828

407-207-9088

407-207-9089 fax

dave.schmitt@dseorl.com

SECTION VII

October 27, 2025

Rolling Oaks Community Development District
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Rolling Oaks Community Development District, ("the District") for the fiscal year ended September 30, 2025 and with an option for additional annual renewals. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund (general fund, debt service fund, capital projects fund), and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Accounting standards generally accepted in the United States of America (GAAP) 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 (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. Budgetary comparison schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. 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.

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, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Rolling Oaks Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional 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.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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 of each opinion unit 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 and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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.

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

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. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 15 following the fiscal year for which the audit is conducted.

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.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are not to exceed \$3,500. The fee estimate 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 or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. 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 expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.

- c. Ensure that public records that 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 completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District’s custodian of public records, in a format that is compatible with the information technology systems of the District.
- e. If auditor 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, phone: (407) 841-5524.

Reporting

We will issue a written report upon completion of our audit of Rolling Oaks Community Development District’s financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are 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 opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Rolling Oaks 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 DiBartolomeo, McBee, Hartley & Barnes 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 attached copy and return it to us.

DiBartolomeo, McBee, Hartley & Barnes

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

RESPONSE:

This letter correctly sets forth the understanding of Rolling Oaks Community Development District.

Signature: Signed by:
Tricia Adams
3F3E5FA5C67E43B...

Title: District Manager/Assistant Secretary

Date: 2025-11-04

SECTION VIII



KATRINA SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

Rolling Oaks CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Rolling Oaks CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in FS 119.071.

Please note the referenced statute was amended as of October 1, 2021. The paragraph below reflects the changes.

The confidentiality of personal identifying and location information including: names, mailing addresses, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2026**, and shall run until **December 31, 2026**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER

Signature: _____

Print: Katrina S. Scarborough

Date: _____

Rolling Oaks CDD

Signature: Tricia S. Adams

Print: Tricia Adams

Title: District Manager

Date: 1/12/26

Please return this signed **original copy** no later than **January 31, 2026**

SECTION IX

First Amendment to the Aquatic Management, Mosquito and Midge Fly Treatment, Water Quality Testing, and Aeration Services Agreement

This First Amendment to the Aquatic Management, Mosquito and Midge Fly Treatment, Water Quality Testing, and Aeration Services Agreement (this “**First Amendment**”) is made and entered into as of October 1, 2025, by and between the **Rolling Oaks Community Development District** (the “**District**”) and **Solitude Lake Management, LLC**, a Virginia limited liability company (the “**Contractor**”).

Background Information:

The District and the Contractor entered into the Aquatic Management, Mosquito and Midge Fly Treatment, Water Quality Testing, and Aeration Services Agreement dated October 1, 2024 (the “**Agreement**”). Unless otherwise expressly defined herein, capitalized terms used herein have the meanings assigned to them in the Agreement. The parties desire to modify the scope of services and the compensation as described below.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Contractor agree as follows:

1. **Incorporation of Background Information.** The background information stated above is true and correct and by this reference is incorporated by reference as a material part of this Amendment.
2. **Modification of Compensation.**
 - a. The District agrees to compensate the Contractor for the work described above in the amounts broken out below:
 - i. For the Aquatic Management Services: \$2,238.41 per month.
 - ii. For the Mosquito and Midge Fly Treatment Services: \$1,248.37 per month.
 - iii. For the Aeration Maintenance services: \$691.76 per service (2 services per year).
3. **Change to Scope of Services.** Water Quality Testing services are hereby removed from the Scope of Services.
4. **Change to Term of this Agreement.** The term of this Agreement shall run through September 30, 2026, and shall not auto-renew unless agreed to in writing by both parties.
5. **Ratification of all Other Terms of the Agreement.** Except as hereby modified, the terms and conditions of the Agreement are hereby ratified and confirmed. The District and the Contractor each has the authority to execute this Amendment and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Amendment so that this Amendment constitutes a legal and binding obligation of each party hereto.

IN WITNESS WHEREOF the undersigned have executed this First Amendment effective as of the date written above.

Solitude Lake Management, LLC,
a Virginia limited liability company


Name: Cory Fye
Title: Senior Director

**Rolling Oaks
Community Development District**

DocuSigned by:

John Christe
Chair of the Board of Supervisors

Affidavit for Anti-Human Trafficking

Section 787.06(13), Florida Statutes

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

Before me the undersigned authority personally appeared Trina L. Duncan, who being duly sworn, deposes and says (the "Affiant");

1. Affiant is over 18 years of age and has personal knowledge of the facts and certifications set forth herein.
2. Affiant is the Business Manager (Title) of Solitude Lake Management, LLC (the "Company") and as such is authorized to make this Affidavit for and on behalf of the Company, its directors and officers.
3. Company does not use coercion for labor or services as defined in Section 787.06, Florida Statutes.
4. Company intends to execute, renew, or extend a contract between Company and the Rolling Oaks Community Development District ("CDD").
5. This declaration is made pursuant to section 92.525(1)(c), Florida Statutes. I understand that making a false statement in this declaration may subject me to criminal penalties.

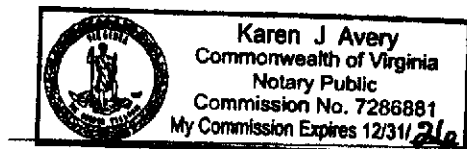
I state that I and the Company understand and acknowledge that the above representations are material and important, and will be relied on by the above referenced CDD to which this affidavit is submitted. I and the Company understand that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the CDD of the true facts.

Under penalties of perjury, I declare that I have read the foregoing Affidavit for Anti-Human Trafficking and that the facts stated in it are true.

Trina L. Duncan
Signature of Affiant

Sworn before me on November 14, 2024

Karen J. Avery
Notary Public Signature



Notary Stamp

SECTION X

SECTION C

SECTION i

Rolling Oaks Community Development District

Summary of Check Register

October 15, 2025 to February 13, 2026

Fund	Date	Check No.'s	Amount
General Fund - Truist			
	10/20/25	732-734	\$ 4,075.00
	10/31/25	735	\$ 422.50
	11/11/25	736-737	\$ 105.35
	11/20/25	738-741	\$ 52,864.72
	12/9/25	742-744	\$ 24,845.53
	12/16/25	745-749	\$ 1,458,140.93
	12/29/25	750	\$ 780.00
	1/13/26	751-752	\$ 332,972.11
	1/22/26	753-754	\$ 6,811.43
	2/3/26	755-759	\$ 241,092.20
		Total:	\$ 2,122,109.77
General Fund - Autopay			
		Autodrafts	\$ 96,047.55
		Total:	\$ 96,047.55
Supervisor Fees			
	<u>October 2025 Meeting</u>		
	Cora Difiore	50356	\$ 184.70
	Jared E Bouskill	50357	\$ 184.70
	John F Chiste	50358	\$ 184.70
	Penny A Lozano	50359	\$ 184.70
	Peter C Brown	50360	\$ 184.70
		Total:	\$ 923.50
Total Amount			\$ 2,219,080.82

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/20/25	00032	10/01/25	13442	202509	310-51300	31100	ENGINEERING SVCS-SEP25 DAVE SCHMITT ENGINEERING, INC.	*	400.00	400.00	000732
10/20/25	00002	10/01/25	93276	202510	310-51300	54000	SPECIAL DISTRICT FEE FY26 FLORIDA DEPARTMENT OF COMMERCE	*	175.00	175.00	000733
10/20/25	00012	9/29/25	126571	202510	310-51300	32300	TRUSTEE FEE S2018 FY26 REGIONS BANK	*	3,500.00	3,500.00	000734
10/31/25	00003	10/22/25	27388	202509	310-51300	31500	ATTORNEY SVCS-SEP25 STRALEY ROBIN VERICKER	*	422.50	422.50	000735
11/11/25	00017	11/11/25	R042527-	202511	310-51300	49200	FINS UP CIR PROP TAX FY26 11/11/25 R042527- 202511 310-51300-49200 INSPIRATION PROP TAX FY26 BRUCE VICKERS OSCEOLA TAX COLLECTOR	*	3.80	5.35	000736
11/11/25	00032	11/01/25	13527	202510	310-51300	31100	ENGINEERING SVCS-OCT25 DAVE SCHMITT ENGINEERING, INC.	*	100.00	100.00	000737
11/20/25	99999	11/20/25	VOID	202511	000-00000	00000	VOID CHECK *****INVALID VENDOR NUMBER*****	C	.00	.00	000738
11/20/25	00001	9/15/25	173	202510	310-51300	31700	ASSESS ROLL CERT-FY26	*	10,500.00		
		10/01/25	174	202510	310-51300	34000	MANAGEMENT FEES-OCT25	*	3,647.92		
		10/01/25	174	202510	310-51300	35200	WEBSITE ADMIN-OCT25	*	67.00		
		10/01/25	174	202510	310-51300	35100	INFORMATION TECH-OCT25	*	112.67		
		10/01/25	174	202510	310-51300	31300	DISSEMINATION SVCS-OCT25	*	721.00		
		10/01/25	174	202510	310-51300	51000	OFFICE SUPPLIES-OCT25	*	.12		
		10/01/25	174	202510	310-51300	42000	POSTAGE-OCT25	*	153.24		
		10/01/25	175	202510	320-53800	34000	FIELD MANAGEMENT-OCT25	*	2,008.50		

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/01/25		176		202511 320-53800-34000		*	2,008.50		
					FIELD MANAGEMENT-NOV25				
11/01/25		177		202511 310-51300-34000		*	3,647.92		
					MANAGEMENT FEES-NOV25				
11/01/25		177		202511 310-51300-35200		*	67.00		
					WEBSITE ADMIN-NOV25				
11/01/25		177		202511 310-51300-35100		*	112.67		
					INFORMATION TECH-NOV25				
11/01/25		177		202511 310-51300-31300		*	721.00		
					DISSEMINATION SVCS-NOV25				
11/01/25		177		202511 310-51300-51000		*	1.47		
					OFFICE SUPPLIES-NOV25				
11/01/25		177		202511 310-51300-42000		*	101.94		
					POSTAGE-NOV25				
11/01/25		177		202511 310-51300-42500		*	2.10		
					COPIES-NOV25				
					GOVERNMENTAL MANAGEMENT SERVICES-CF			23,873.05	000739
11/20/25	00012	10/28/25	127528	202510 310-51300-32300		*	3,500.00		
					TRUSTEE FEE S2016 FY26				
		10/28/25	127529	202510 310-51300-32300		*	3,500.00		
					TRUSTEE FEE S2022 FY26				
					REGIONS BANK			7,000.00	000740
11/20/25	00038	10/01/25	1013778	202510 320-53800-46200		*	21,991.67		
					LANDSCAPE MAINT-OCT25				
					YELLOWSTONE LANDSCAPE-SOUTHEAST LLC			21,991.67	000741
12/09/25	00051	11/14/25	25ANC094	202511 310-51300-31100		*	2,000.00		
					ENGINEERING SVCS-NOV25				
					ALLEN & COMPANY INC.			2,000.00	000742
12/09/25	00003	11/20/25	27530	202510 310-51300-31500		*	585.00		
					ATTORNEY SVCS-OCT25				
					STRALEY ROBIN VERICKER			585.00	000743
12/09/25	00038	11/01/25	1032862	202511 320-53800-46200		*	21,991.67		
					LANDSCAPE MAINT-NOV25				
		11/17/25	1034977	202511 320-53800-46201		*	268.86		
					RPLC HEADS AND NOZZLE				
					YELLOWSTONE LANDSCAPE-SOUTHEAST LLC			22,260.53	000744
12/16/25	00001	10/31/25	178	202510 320-53800-49000		*	2,681.34		
					REINSTALL SIGN/POND TRASH				
		12/01/25	179	202512 320-53800-34000		*	2,008.50		
					FIELD MANAGEMENT-DEC25				

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/01/25		180	202512 310-51300-34000						MANAGEMENT FEES-DEC25	*	3,647.92		
12/01/25		180	202512 310-51300-35200						WEBSITE ADMIN-DEC25	*	67.00		
12/01/25		180	202512 310-51300-35100						INFORMATION TECH-DEC25	*	112.67		
12/01/25		180	202512 310-51300-31300						DISSEMINATION SVCS-DEC25	*	721.00		
12/01/25		180	202512 310-51300-51000						OFFICE SUPPLIES-DEC25	*	.12		
12/01/25		180	202512 310-51300-42000						POSTAGE-DEC25	*	8.26		
GOVERNMENTAL MANAGEMENT SERVICES-CF											9,246.81	000745	
12/16/25	00046	12/01/25	INV/2025 202512 320-53800-46200						LANDSCAPE MAINT-DEC25	*	12,569.60		
MCMaster LANDSCAPE, LLC											12,569.60	000746	
12/16/25	00013	12/16/25	12162025 202512 300-20700-10300						TSFR TAX RECEIPT S16 FY25	*	7,477.57		
		12/16/25	12162025 202512 300-20700-10300						TSFR TAX RECEIPT S18 FY25	*	5,990.71		
ROLLING OAKS CDD C/O REGIONS BANK											13,468.28	000747	
12/16/25	00013	12/16/25	12162025 202512 300-20700-10300						TSFR TAX RECEIPT S16 FY26	*	782,472.71		
		12/16/25	12162025 202512 300-20700-10300						TSFR TAX RECEIPT S18 FY25	*	626,883.53		
ROLLING OAKS CDD C/O REGIONS BANK											1,409,356.24	000748	
12/16/25	00038	12/02/25	1046590 202512 320-53800-46202						REMOVE DEAD PALMS	*	13,500.00		
YELLOWSTONE LANDSCAPE-SOUTHEAST LLC											13,500.00	000749	
12/29/25	00003	12/23/25	27706 202511 310-51300-31500						ATTORNEY SVCS-NOV25	*	780.00		
STRALEY ROBIN VERICKER											780.00	000750	
1/13/26	00046	1/01/26	INV/2026 202601 320-53800-46200						LANDSCAPE MAINT-JAN26	*	12,569.60		
MCMaster LANDSCAPE, LLC											12,569.60	000751	
1/13/26	00013	1/13/26	01132026 202601 300-20700-10300						TSFR DEBT ASSESS S2016	*	177,887.04		
		1/13/26	01132026 202601 300-20700-10300						TSFR DEBT ASSESS S2018	*	142,515.47		
ROLLING OAKS CDD C/O REGIONS BANK											320,402.51	000752	
ROAK ROLLING OAKS BOH													

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/22/26	00001	1/01/26	181	202601	320	53800	34000		FIELD MANAGEMENT-JAN26	*	2,008.50		
		1/01/26	183	202601	310	51300	34000		MANAGEMENT FEES-JAN26	*	3,647.92		
		1/01/26	183	202601	310	51300	35200		WEBSITE ADMIN-JAN26	*	67.00		
		1/01/26	183	202601	310	51300	35100		INFORMATION TECH-JAN26	*	112.67		
		1/01/26	183	202601	310	51300	31300		DISSEMINATION SVCS-JAN26	*	721.00		
		1/01/26	183	202601	310	51300	51000		OFFICE SUPPLIES-JAN26	*	.15		
		1/01/26	183	202601	310	51300	42000		POSTAGE-JAN26	*	59.19		
GOVERNMENTAL MANAGEMENT SERVICES-CF												6,616.43	000753
1/22/26	00003	1/14/26	27774	202512	310	51300	31500		ATTORNEY SVCS-DEC25	*	195.00		
STRALEY ROBIN VERICKER												195.00	000754
2/03/26	00046	1/12/26	INV/2026	202601	320	53800	46201		REPLACE 6" & 12" SPRAY	*	387.50		
		2/01/26	INV/2026	202602	320	53800	46200		LANDSCAPE MAINT-FEB26	*	12,569.60		
MCMASTER LANDSCAPE, LLC												12,957.10	000755
2/03/26	00013	2/03/26	02032026	202602	300	20700	10300		ASSESSMENT TSFR S2016	*	676.77		
		2/03/26	02032026	202602	300	20700	10300		ASSESSMENT TSFR S2016	*	542.20		
ROLLING OAKS CDD C/O REGIONS BANK												1,218.97	000756
2/03/26	00052	2/03/26	02032026	202602	300	15100	10100		TSFR TRUIST GF TO SBA GF	*	215,000.00		
STATE BOARD OF ADMINISTRATION C/O												215,000.00	000757
2/03/26	00019	1/21/26	PSI23369	202601	320	53800	47000		LAKE MAINTENANCE-JAN26	*	2,238.41		
		1/22/26	PSI23370	202510	320	53800	47000		LAKE MAINTENANCE-OCT25	*	2,238.41		
		1/22/26	PSI23370	202511	320	53800	47000		LAKE MAINTENANCE-NOV25	*	2,238.41		
		1/22/26	PSI23370	202512	320	53800	47000		LAKE MAINTENANCE-DEC25	*	2,238.41		
SOLITUDE LAKE MANAGEMENT LLC DBA												8,953.64	000758
ROAK ROLLING OAKS BOH													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/03/26	00038	12/02/25 1046591	202512 320-53800-46201 IRRIGATION REPAIR 12.2.25	YELLOWSTONE LANDSCAPE-SOUTHEAST LLC	*	2,962.49	2,962.49 000759
TOTAL FOR BANK A						2,122,109.77	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/20/25	00024	9/24/25	9100 843 202509 320-53800-43200 000 SPLENDID CHINA-SEP25						DUKE ENERGY	*	1,887.37	1,887.37	080008
10/22/25	00024	9/26/25	9100 843 202509 320-53800-43200 8100 FINS UP CIR-SEP25						DUKE ENERGY	*	1,421.90	1,421.90	080009
10/22/25	00024	9/26/25	9101 525 202509 320-53800-43200 00 FINS UP CIR LITE-SEP25						DUKE ENERGY	*	826.53	826.53	080010
10/22/25	00024	9/26/25	9101 548 202509 320-53800-43200 8000 FINS UP CIR-SEP25						DUKE ENERGY	*	1,352.13	1,352.13	080011
10/22/25	00024	9/29/25	9100 843 202509 320-53800-43200 000 SPLENDID CHINA-SEP25						DUKE ENERGY	*	906.54	906.54	080012
10/31/25	00024	10/02/25	9100 843 202509 320-53800-43200 3200 INSPIRATION DR-SEP25						DUKE ENERGY	*	3,359.80	3,359.80	080013
10/31/25	00024	10/02/25	9100 843 202509 320-53800-43200 000 FINS UP CIR-SEP25						DUKE ENERGY	*	1,863.46	1,863.46	080014
10/31/25	00024	10/02/25	9101 474 202509 320-53800-43200 0 FINS UP CIR LITE2-SEP25						DUKE ENERGY	*	1,731.17	1,731.17	080015
11/19/25	00024	10/02/25	9101 474 202509 320-53800-43200 0 FINS UP CIR LITE2-SEP25						DUKE ENERGY	V	1,731.17-	1,731.17-	080015
10/31/25	00024	10/06/25	9101 525 202509 320-53800-43200 00 FUNIE STEED RD-SEP25						DUKE ENERGY	*	1,297.59	1,297.59	080016
10/31/25	00050	9/25/25	00267220 202509 320-53800-43100 3200 INSPRIATION-SEP25						TOHO WATER AUTHORITY	*	6,125.25	6,125.25	080017
10/31/25	00050	9/25/25	00267220 202509 320-53800-43100 3190 MARGARITAVILLE-SEP25						TOHO WATER AUTHORITY	*	53.87	53.87	080018

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/31/25	00050	9/25/25 00267220	202509 320-53800-43100		2990 MACAW ST-SEP25 TOHO WATER AUTHORITY	*	74.03	74.03 080019
10/31/25	00050	9/25/25 00267220	202509 320-53800-43100		8100 FINS UP ODD-SEP25 TOHO WATER AUTHORITY	*	27.57	27.57 080020
10/31/25	00050	9/25/25 00267220	202509 320-53800-43100		8100 FINS UP BLOCK-SEP25 TOHO WATER AUTHORITY	*	993.79	993.79 080021
10/31/25	00050	9/25/25 00267220	202509 320-53800-43100		8000 FINS UP EVEN-SEP25 TOHO WATER AUTHORITY	*	155.90	155.90 080022
10/31/25	00050	9/25/25 00267220	202509 320-53800-43100		8000 BLCK RANGE ODD-SEP25 TOHO WATER AUTHORITY	*	87.04	87.04 080023
10/31/25	00050	9/26/25 00267220	202509 320-53800-43100		8000 BLCK RANGE ODD-SEP25 TOHO WATER AUTHORITY	*	30.70	30.70 080024
10/31/25	00024	10/02/25 8184-09.	202509 320-53800-43200		0 FINS UP CIR LITE-SEP25 DUKE ENERGY	*	872.03	872.03 080025
11/24/25	00024	10/10/25 0858-09.	202509 320-53800-43200		000 FINS UP CIRCLE-SEP25 DUKE ENERGY	*	711.45	711.45 080026
11/24/25	00024	10/27/25 6688-10.	202510 320-53800-43200		000 SPLENDID CHINA-OCT25 DUKE ENERGY	*	1,887.37	1,887.37 080027
11/24/25	00024	10/29/25 0317-10.	202510 320-53800-43200		8000 FINS UP CIR-OCT25 DUKE ENERGY	*	1,352.13	1,352.13 080028
11/24/25	00024	10/29/25 5611-10.	202510 320-53800-43200		8100 FINS UP CIR-OCT25 DUKE ENERGY	*	1,421.90	1,421.90 080029
11/24/25	00024	10/29/25 8992-10.	202510 320-53800-43200		00 FINS UP CIR LITE-OCT25 DUKE ENERGY	*	826.53	826.53 080030

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/24/25	00024	10/30/25 6836-10.	202510 320-53800-43200		000 SPLENDID CHINA-OCT25	*	906.54	
					DUKE ENERGY			906.54 080031
11/24/25	00024	11/03/25 5851-10.	202510 320-53800-43200		3200 INSPIRATION DR-OCT25	*	3,359.80	
					DUKE ENERGY			3,359.80 080032
11/24/25	00024	11/04/25 6175-10.	202510 320-53800-43200		000 FINS UP CIR-OCT25	*	1,863.46	
					DUKE ENERGY			1,863.46 080033
11/24/25	00024	11/04/25 8184-10.	202510 320-53800-43200		0 FINS UP CIR LITE-OCT25	*	859.14	
					DUKE ENERGY			859.14 080034
11/24/25	00024	11/06/25 7636-10.	202510 320-53800-43200		00 FUNIE STEED RD-OCT25	*	1,297.59	
					DUKE ENERGY			1,297.59 080035
11/24/25	00024	11/10/25 0858-10.	202510 320-53800-43200		000 FINS UP CIRCLE-OCT25	*	711.45	
					DUKE ENERGY			711.45 080036
11/24/25	00024	11/10/25 5314-10.	202510 320-53800-43000		81411 FINS UP CIR-OCT25	*	60.88	
					DUKE ENERGY			60.88 080037
11/24/25	00024	11/10/25 5843-10.	202510 320-53800-43000		29891 MACAW ST-OCT25	*	153.68	
					DUKE ENERGY			153.68 080038
11/24/25	00024	11/10/25 6448-10.	202510 320-53800-43000		3190 MARGARITAVILLE-OCT25	*	92.78	
					DUKE ENERGY			92.78 080039
11/24/25	00024	11/11/25 5083-10.	202510 320-53800-43000		30501 PARROT HEAD-OCT25	*	59.32	
					DUKE ENERGY			59.32 080040
11/24/25	00024	11/11/25 5588-10.	202510 320-53800-43000		80871 SURF ST-OCT25	*	265.75	
					DUKE ENERGY			265.75 080041
11/24/25	00024	11/24/25 6688-11.	202511 320-53800-43200		000 SPLENDID CHINA-NOV25	*	1,887.37	
					DUKE ENERGY			1,887.37 080042

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/24/25	00024	10/10/25 5314-09.	202509 320-53800-43000		81411 FINS UP CIR-SEP25	*	63.00	
					DUKE ENERGY			63.00 080043
11/24/25	00024	10/10/25 5843-09.	202509 320-53800-43000		29891 MACAW ST-OCT25	*	174.06	
					DUKE ENERGY			174.06 080044
11/24/25	00024	10/10/25 6448-09.	202509 320-53800-43000		3190 MARGARITAVILLE-SEP25	*	116.61	
					DUKE ENERGY			116.61 080045
11/24/25	00024	10/13/25 5083-09.	202509 320-53800-43000		30501 PARROT HEAD-SEP25	*	56.64	
					DUKE ENERGY			56.64 080046
11/24/25	00024	10/13/25 5588-09.	202509 320-53800-43000		80871 SURF ST-SEP25	*	325.50	
					DUKE ENERGY			325.50 080047
11/24/25	00050	10/27/25 4769-10.	202510 320-53800-43100		8000 BLOCK RANGE-OCT25	*	27.57	
					TOHO WATER AUTHORITY			27.57 080048
11/24/25	00050	10/27/25 6269-10.	202510 320-53800-43100		3190 MARGARITAVILLE-OCT25	*	53.87	
					TOHO WATER AUTHORITY			53.87 080049
11/24/25	00050	10/27/25 6279-10.	202510 320-53800-43100		2990 MACAW ST-OCT25	*	84.11	
					TOHO WATER AUTHORITY			84.11 080050
11/24/25	00050	10/27/25 8319-10.	202510 320-53800-43100		8100 FINS UP BLOCK-OCT25	*	27.57	
					TOHO WATER AUTHORITY			27.57 080051
11/24/25	00050	10/27/25 8329-10.	202510 320-53800-43100		8100 FINS UP BLOCK-OCT25	*	1,053.79	
					TOHO WATER AUTHORITY			1,053.79 080052
11/24/25	00050	10/28/25 9509-10.	202510 320-53800-43100		8000 BLOCK RANGE-OCT25	*	27.57	
					TOHO WATER AUTHORITY			27.57 080053
11/24/25	00050	11/05/25 3289-10.	202510 320-53800-43100		3200 INSPIRATION DR-OCT25	*	31.62	
					TOHO WATER AUTHORITY			31.62 080054

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/24/25	00050	10/27/25 3959-10.	202510 320-53800-43100		TOHO WATER AUTHORITY	*	180.94	180.94 080055
		8000 FINS UP EVEN-OCT25						
11/24/25	00050	10/06/25 3289-09.	202509 320-53800-43100		TOHO WATER AUTHORITY	*	27.57	27.57 080056
		3200 INSPIRATION DR-SEP25						
12/16/25	00024	11/25/25 0317-11.	202511 320-53800-43200		DUKE ENERGY	*	1,352.13	1,352.13 080057
		8000 FINS UP CIR-NOV25						
12/16/25	00024	11/25/25 5611-11.	202511 320-53800-43200		DUKE ENERGY	*	1,421.90	1,421.90 080058
		8100 FINS UP CIR-NOV25						
12/16/25	00024	11/25/25 8992-11.	202511 320-53800-43200		DUKE ENERGY	*	826.53	826.53 080059
		00 FINS UP CIR LITE-NOV25						
12/16/25	00024	11/26/25 6836-11.	202511 320-53800-43200		DUKE ENERGY	*	906.54	906.54 080060
		000 SPLENDID CHINA-NOV25						
12/16/25	00024	12/01/25 5851-11.	202511 320-53800-43200		DUKE ENERGY	*	3,359.80	3,359.80 080061
		3200 INSPIRATION DR-NOV25						
12/16/25	00024	12/02/25 6175-11.	202511 320-53800-43200		DUKE ENERGY	*	1,863.46	1,863.46 080062
		000 FINS UP CIR-NOV25						
12/16/25	00024	12/02/25 8184-11.	202511 320-53800-43200		DUKE ENERGY	*	859.14	859.14 080063
		0 FINS UP CIR LITE-NOV25						
12/16/25	00024	12/04/25 7636-11.	202511 320-53800-43200		DUKE ENERGY	*	1,297.59	1,297.59 080064
		00 FUNIE STEED RD-NOV25						
12/16/25	00024	12/09/25 0858-11.	202511 320-53800-43200		DUKE ENERGY	*	711.45	711.45 080065
		000 FINS UP CIRCLE-NOV25						
12/16/25	00024	12/09/25 5314-11.	202511 320-53800-43000		DUKE ENERGY	*	56.07	56.07 080066
		81411 FINS UP CIR-NOV25						

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/16/25	00024	12/09/25	5843-11. 29891 MACAW ST-NOV25	202511	320	53800	43000		DUKE ENERGY	*	144.10	144.10	080067
12/16/25	00024	12/09/25	6448-11. 3190 MARGARITAVILLE-NOV25	202511	320	53800	43000		DUKE ENERGY	*	85.67	85.67	080068
12/16/25	00024	12/10/25	5083-11. 30501 PARROT HEAD-NOV25	202511	320	53800	43000		DUKE ENERGY	*	299.75	299.75	080069
12/16/25	00024	12/10/25	5588-11. 80871 SURF ST-NOV25	202511	320	53800	43000		DUKE ENERGY	*	266.69	266.69	080070
12/16/25	00050	11/26/25	3959-11. 8000 FINS UP EVEN-NOV25	202511	320	53800	43100		TOHO WATER AUTHORITY	*	232.10	232.10	080071
12/16/25	00050	11/26/25	4769-11. 8000 BLOCK RANGE OD-NOV25	202511	320	53800	43100		TOHO WATER AUTHORITY	*	363.70	363.70	080072
12/16/25	00050	11/26/25	6269-11. 3190 MARGARITAVILLE-NOV25	202511	320	53800	43100		TOHO WATER AUTHORITY	*	57.91	57.91	080073
12/16/25	00050	11/26/25	6279-11. 2990 MACAW ST GRD 2-NOV25	202511	320	53800	43100		TOHO WATER AUTHORITY	*	79.57	79.57	080074
12/16/25	00050	11/26/25	8319-11. 8100 FIN UP ODD RMC-NOV25	202511	320	53800	43100		TOHO WATER AUTHORITY	*	368.14	368.14	080075
12/16/25	00050	11/26/25	8329-11. 8100 FIN UP ODD RMC-NOV25	202511	320	53800	43100		TOHO WATER AUTHORITY	*	1,069.70	1,069.70	080076
12/16/25	00050	11/26/25	9509-11. 8000 BLOCK RNGE RMA-NOV25	202511	320	53800	43100		TOHO WATER AUTHORITY	*	74.58	74.58	080077
12/22/25	00050	12/04/25	3289-11. 3200 INSPIRATION DR-NOV25	202511	320	53800	43100		TOHO WATER AUTHORITY	*	31.62	31.62	080078

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/22/25	00050	11/25/25	2539-09.	202509	320-53800-43100		3100 ROLLING OAKS-SEP25	*	216.75		
		11/25/25	2539-10.	202510	320-53800-43100		3100 ROLLING OAKS-OCT25	*	216.75		
		11/25/25	2539-11.	202511	320-53800-43100		3100 ROLLING OAKS-NOV25	*	216.76		
										650.26	080079
1/09/26	00024	12/23/25	6688-12.	202512	320-53800-43200		000 SPLENDID CHINA-DEC25	*	1,887.37		
										1,887.37	080080
1/09/26	00024	12/29/25	0317-12.	202512	320-53800-43200		8000 FINS UP CIR-DEC25	*	1,352.13		
										1,352.13	080081
1/09/26	00024	12/29/25	5611-12.	202512	320-53800-43200		8100 FINS UP CIR-DEC25	*	1,421.90		
										1,421.90	080082
1/09/26	00024	12/29/25	8992-12.	202512	320-53800-43200		00 FINS UP CIR LITE-DEC25	*	826.53		
										826.53	080083
1/09/26	00024	12/30/25	6836-12.	202512	320-53800-43200		000 SPLENDID CHINA-DEC25	*	906.54		
										906.54	080084
1/09/26	00024	1/02/26	5851-12.	202512	320-53800-43200		3200 INSPRIATION DR-DEC25	*	3,359.80		
										3,359.80	080085
1/09/26	00024	1/06/26	6175-12.	202512	320-53800-43200		000 FINS UP CIR-DEC25	*	1,875.03		
										1,875.03	080086
1/09/26	00024	1/06/26	8184-12.	202512	320-53800-43200		0 FINS UP CIR LITE-DEC25	*	866.05		
										866.05	080087
1/09/26	00024	1/07/26	7636-12.	202512	320-53800-43200		00 FUNIE STEED RD-DEC25	*	1,301.26		
										1,301.26	080088
1/09/26	00050	12/26/25	3959-12.	202512	320-53800-43100		8000 FINS UP CIR EV-DEC25	*	323.73		
										323.73	080089

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/09/26	00050	12/26/25	4769-12. 8000 BLCK RANGE ODD-DEC25	202512	320	53800	43100		TOHO WATER AUTHORITY	*	1,841.22	1,841.22	080090
1/09/26	00050	12/26/25	6269-12. 3190 MARGARITAVILLE-DEC25	202512	320	53800	43100		TOHO WATER AUTHORITY	*	57.91	57.91	080091
1/09/26	00050	12/26/25	6279-12. 2990 MACAW ST GRD2-DEC25	202512	320	53800	43100		TOHO WATER AUTHORITY	*	79.57	79.57	080092
1/09/26	00050	12/26/25	8319-12. 8100 FINS UP BLOCK-DEC25	202512	320	53800	43100		TOHO WATER AUTHORITY	*	260.74	260.74	080093
1/09/26	00050	12/26/25	8329-12. 8100 FINS UP BLOCK-DEC25	202512	320	53800	43100		TOHO WATER AUTHORITY	*	957.90	957.90	080094
1/09/26	00050	12/29/25	9509-12. 8000 BLCK RANGE ODD-DEC25	202512	320	53800	43100		TOHO WATER AUTHORITY	*	31.62	31.62	080095
1/23/26	00024	1/12/26	0858-12. 000 FINS UP CIRCLE-DEC25	202512	320	53800	43200		DUKE ENERGY	*	717.16	717.16	080096
1/23/26	00024	1/12/26	5314-12. 81411 FINS UP CIR-DEC25	202512	320	53800	43000		DUKE ENERGY	*	68.10	68.10	080097
1/23/26	00024	1/12/26	5843-12. 29891 MACAW ST-DEC25	202512	320	53800	43000		DUKE ENERGY	*	183.32	183.32	080098
1/23/26	00024	1/12/26	6448-12. 3190 MARGARITAVILLE-DEC25	202512	320	53800	43000		DUKE ENERGY	*	75.10	75.10	080099
1/23/26	00024	1/13/26	5083-12. 30501 PARROT HEAD-DEC25	202512	320	53800	43000		DUKE ENERGY	*	406.33	406.33	080100
1/23/26	00024	1/13/26	5588-12. 80871 SURF ST-DEC25	202512	320	53800	43000		DUKE ENERGY	*	154.46	154.46	080101

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/23/26	00050	12/26/25 2539-12.	202512 320-53800-43100		3100 ROLLING OAKS-DEC25	*	447.33	
					TOHO WATER AUTHORITY			447.33 080102
1/23/26	00050	1/06/26 3289-12.	202512 320-53800-43100		3200 INSPIRATION DR-DEC25	*	31.62	
					TOHO WATER AUTHORITY			31.62 080103
1/29/26	00024	1/26/26 6688-01.	202601 320-53800-43200		000 SPLENDID CHINA-JAN26	*	1,900.73	
					DUKE ENERGY			1,900.73 080104
1/29/26	00024	1/28/26 0317-01.	202601 320-53800-43200		8000 FINS UP CIR-JAN26	*	1,365.50	
					DUKE ENERGY			1,365.50 080105
1/29/26	00024	1/28/26 5611-01.	202601 320-53800-43200		8100 FINS UP CIR-JAN26	*	1,432.44	
					DUKE ENERGY			1,432.44 080106
1/29/26	00024	1/28/26 8992-01.	202601 320-53800-43200		00 FINS UP CIR LITE-JAN26	*	828.92	
					DUKE ENERGY			828.92 080107
1/29/26	00024	1/29/26 6836-01.	202601 320-53800-43200		000 SPLENDID CHINA-JAN26	*	912.68	
					DUKE ENERGY			912.68 080108
2/12/26	00024	2/02/26 5851-01.	202601 320-53800-43200		3200 INSPIRATION DR-JAN26	*	3,385.28	
					DUKE ENERGY			3,385.28 080109
2/12/26	00024	2/03/26 6175-01.	202601 320-53800-43200		000 FINS UP CIR-JAN26	*	1,825.71	
					DUKE ENERGY			1,825.71 080110
2/12/26	00024	2/03/26 8184-01.	202601 320-53800-43200		0 FINS UP CIR LITE-JAN26	*	836.66	
					DUKE ENERGY			836.66 080111
2/12/26	00024	2/05/26 7636-01.	202601 320-53800-43200		00 FUNIE STEED RD-JAN26	*	1,285.91	
					DUKE ENERGY			1,285.91 080112
2/12/26	00024	2/09/26 0858-01.	202601 320-53800-43200		000 FINS UP CIRCLE-JAN26	*	692.98	
					DUKE ENERGY			692.98 080113

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/12/26	00024	2/09/26	5314-01.	202601 320-53800-43000		81411 FINS UP CIR-JAN26 DUKE ENERGY	*	53.56	53.56	080114
2/12/26	00024	2/09/26	5843-01.	202601 320-53800-43000		29891 MACAW ST-JAN26 DUKE ENERGY	*	144.49	144.49	080115
2/12/26	00024	2/09/26	6448-01.	202601 320-53800-43000		3190 MARGARITAVILLE-JAN26 DUKE ENERGY	*	57.90	57.90	080116
2/12/26	00050	1/26/26	2539-01.	202601 320-53800-43100		3100 ROLLING OAKS-JAN26 TOHO WATER AUTHORITY	*	740.29	740.29	080117
2/12/26	00050	1/26/26	3959-01.	202601 320-53800-43100		8000 FINS UP EVEN-JAN26 TOHO WATER AUTHORITY	*	292.96	292.96	080118
2/12/26	00050	1/26/26	4769-01.	202601 320-53800-43100		8000 BLOCK RNGE ODD-JAN26 TOHO WATER AUTHORITY	*	1,772.42	1,772.42	080119
2/12/26	00050	1/26/26	6269-01.	202601 320-53800-43100		3190 MARGARITAVILLE-JAN26 TOHO WATER AUTHORITY	*	57.91	57.91	080120
2/12/26	00050	1/26/26	6279-01.	202601 320-53800-43100		2990 MACAW ST GRD2-JAN26 TOHO WATER AUTHORITY	*	79.57	79.57	080121
2/12/26	00050	1/26/26	8319-01.	202601 320-53800-43100		8100 FINS UP BLOCK-JAN26 TOHO WATER AUTHORITY	*	257.16	257.16	080122
2/12/26	00050	1/26/26	8329-01.	202601 320-53800-43100		8100 FINS UP BLOCK-JAN26 TOHO WATER AUTHORITY	*	975.10	975.10	080123
2/12/26	00050	1/27/26	9509-01.	202601 320-53800-43100		8000 BLOCK RNGE ODD-JAN26 TOHO WATER AUTHORITY	*	35.20	35.20	080124

TOTAL FOR BANK Z 96,047.55

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER						2,218,157.32	

ROAK ROLLING OAKS BOH

SECTION ii

Rolling Oaks

Community Development District

Unaudited Financial Reporting

January 31, 2026



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Rolling Oaks
Community Development District
Combined Balance Sheet
January 31, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Operating Account - Suntrust	\$ 462,400	\$ -	\$ -	\$ 462,400
Due from General Fund	\$ -	\$ 1,219	\$ -	\$ 1,219
Investments				
<u>Series 2016</u>				
Reserve	\$ -	\$ 568,281	\$ -	\$ 568,281
Revenue	\$ -	\$ 1,449,302	\$ -	\$ 1,449,302
Principal	\$ -	\$ 265	\$ -	\$ 265
Interest	\$ -	\$ 177	\$ -	\$ 177
Sinking Fund	\$ -	\$ 134	\$ -	\$ 134
Prepayment	\$ -	\$ 2,073	\$ -	\$ 2,073
Construction	\$ -	\$ -	\$ 3	\$ 3
<u>Series 2018</u>				
Reserve	\$ -	\$ 911,769	\$ -	\$ 911,769
Revenue	\$ -	\$ 1,077,717	\$ -	\$ 1,077,717
Interest	\$ -	\$ 142	\$ -	\$ 142
Principal	\$ -	\$ 571	\$ -	\$ 571
Prepayment	\$ -	\$ 558	\$ -	\$ 558
Sinking Fund	\$ -	\$ 107	\$ -	\$ 107
Construction	\$ -	\$ -	\$ 2,723	\$ 2,723
<u>Series 2022</u>				
Reserve	\$ -	\$ 583,806	\$ -	\$ 583,806
Revenue	\$ -	\$ 118,396	\$ -	\$ 118,396
Interest	\$ -	\$ 103	\$ -	\$ 103
Sinking Fund	\$ -	\$ 24	\$ -	\$ 24
Construction	\$ -	\$ -	\$ 1,285	\$ 1,285
Total Assets	\$ 462,400	\$ 4,714,646	\$ 4,011	\$ 5,181,057
Liabilities:				
Accounts Payable	\$ 30,365	\$ -	\$ -	\$ 30,365
Due to Debt Service	\$ 1,219	\$ -	\$ -	\$ 1,219
Total Liabilities	\$ 31,584	\$ -	\$ -	\$ 31,584
Fund Balances:				
Unassigned	\$ 430,816	\$ -	\$ -	\$ 430,816
Assigned for Debt Service 2016	\$ -	\$ 2,020,909	\$ -	\$ 2,020,909
Assigned for Debt Service 2018	\$ -	\$ 1,991,407	\$ -	\$ 1,991,407
Assigned for Debt Service 2022	\$ -	\$ 702,330	\$ -	\$ 702,330
Assigned for Capital Projects 2016	\$ -	\$ -	\$ 3	\$ 3
Assigned for Capital Projects 2018	\$ -	\$ -	\$ 2,723	\$ 2,723
Assigned for Capital Projects 2022	\$ -	\$ -	\$ 1,285	\$ 1,285
Total Fund Balances	\$ 430,816	\$ 4,714,646	\$ 4,011	\$ 5,149,473
Total Liabilities & Fund Balance	\$ 462,400	\$ 4,714,646	\$ 4,011	\$ 5,181,057

Rolling Oaks

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/26	Thru 01/31/26	Variance
Revenues				
Assessments - On Roll	\$ 931,586	\$ 555,354	\$ 555,354	\$ -
Assessments - Direct	\$ 189,754	\$ 94,877	\$ -	\$ (94,877)
Developer Contributions	\$ 44,272	\$ 42,877	\$ 42,877	\$ -
Interest Income	\$ -	\$ -	\$ 542	\$ 542
Total Revenues	\$ 1,165,612	\$ 693,108	\$ 598,773	\$ (94,877)

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 4,000	\$ 2,000	\$ 2,000
FICA Expense	\$ 918	\$ 306	\$ 153	\$ 153
Engineering	\$ 10,000	\$ 3,333	\$ 2,525	\$ 808
Attorney	\$ 15,000	\$ 5,000	\$ 1,560	\$ 3,440
Arbitrage	\$ 1,350	\$ -	\$ -	\$ -
Dissemination	\$ 8,652	\$ 2,884	\$ 2,884	\$ -
Assessment Administration	\$ 10,500	\$ 10,500	\$ 10,500	\$ -
Annual Audit	\$ 3,500	\$ -	\$ -	\$ -
Trustee Fees	\$ 12,145	\$ 10,500	\$ 10,500	\$ -
Management Fees	\$ 43,775	\$ 14,592	\$ 14,592	\$ -
Information Technology	\$ 1,352	\$ 451	\$ 451	\$ -
Website Maintenance	\$ 804	\$ 268	\$ 268	\$ -
Telephone	\$ 100	\$ 33	\$ -	\$ 33
Postage	\$ 800	\$ 800	\$ 323	\$ 477
Insurance	\$ 9,927	\$ 9,927	\$ 8,082	\$ 1,845
Printing & Binding	\$ 500	\$ 167	\$ 2	\$ 165
Legal Advertising	\$ 2,000	\$ 667	\$ -	\$ 667
Other Current Charges	\$ 2,000	\$ 667	\$ 73	\$ 594
Office Supplies	\$ 130	\$ 43	\$ 2	\$ 41
Property Appraiser Fee	\$ 350	\$ 350	\$ -	\$ 350
Property Taxes	\$ 80	\$ 27	\$ 5	\$ 21
Meeting Room	\$ 1,200	\$ 400	\$ -	\$ 400
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 137,259	\$ 65,089	\$ 54,094	\$ 10,995

Rolling Oaks

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/26	Thru 01/31/26	Variance
<u>Operations and Maintenance Expenses</u>				
<i>Field Operations</i>				
Field Management	\$ 24,102	\$ 8,034	\$ 8,034	\$ -
Property Insurance	\$ 8,000	\$ 8,000	\$ 6,995	\$ 1,005
Electric	\$ 12,000	\$ 4,000	\$ 2,628	\$ 1,372
Streetlights	\$ 180,000	\$ 60,000	\$ 57,952	\$ 2,048
Utility-Water and Sewer	\$ 165,000	\$ 55,000	\$ 12,440	\$ 42,560
Landscape Maintenance	\$ 271,817	\$ 90,606	\$ 69,123	\$ 21,483
Landscape Enhancements	\$ 50,000	\$ 16,667	\$ 13,650	\$ 3,017
Landscape Irrigation	\$ 10,000	\$ 3,333	\$ 3,619	\$ (286)
Mulch	\$ 49,000	\$ 16,333	\$ -	\$ 16,333
Lake Maintenance	\$ 48,680	\$ 16,227	\$ 13,947	\$ 2,279
Pressure Washing	\$ 10,000	\$ 3,333	\$ -	\$ 3,333
Contingency	\$ 10,000	\$ 3,333	\$ 2,681	\$ 652
Total Operations and Maintenance:	\$ 838,599	\$ 284,866	\$ 191,069	\$ 93,797
Total Expenditures	\$ 975,858	\$ 349,955	\$ 245,163	\$ 104,792
Excess Revenues (Expenditures)	\$ 189,754		\$ 353,610	
Fund Balance - Beginning	\$ -		\$ 77,205	
Fund Balance - Ending	\$ 189,754		\$ 430,816	

Rolling Oaks

Community Development District

Debt Service Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues				
Assessments - Tax Roll	\$ 1,120,501	\$ 961,037	\$ 961,037	\$ -
Interest	\$ 44,627	\$ 14,876	\$ 19,390	\$ 4,515
Total Revenues	\$ 1,165,128	\$ 975,912	\$ 980,427	\$ 4,515
Expenditures:				
Interest - 11/01	\$ 408,322	\$ 408,322	\$ 406,700	\$ 1,622
Principal - 11/01	\$ 305,000	\$ 305,000	\$ 305,000	\$ -
Interest - 05/01	\$ 400,316	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,113,638	\$ 713,322	\$ 711,700	\$ 1,622
Excess Revenues (Expenditures)	\$ 51,491		\$ 268,727	
Fund Balance - Beginning	\$ 1,213,928		\$ 1,752,182	
Fund Balance - Ending	\$ 1,265,419		\$ 2,020,909	

Rolling Oaks

Community Development District

Debt Service Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/26	Thru 01/31/26	Variance
Revenues				
Assessments	\$ 897,697	\$ 769,941	\$ 769,941	\$ -
Interest	\$ 34,624	\$ 11,541	\$ 20,391	\$ 8,850
Total Revenues	\$ 932,322	\$ 781,483	\$ 790,332	\$ 8,850
Expenditures:				
Interest - 11/01	\$ 326,013	\$ 326,013	\$ 326,013	\$ -
Principal - 11/01	\$ 245,000	\$ 245,000	\$ 245,000	\$ -
Interest - 05/01	\$ 320,041	\$ -	\$ -	\$ -
Total Expenditures	\$ 891,053	\$ 571,013	\$ 571,013	\$ -
Excess Revenues (Expenditures)	\$ 41,269		\$ 219,320	
Fund Balance - Beginning	\$ 855,565		\$ 1,772,087	
Fund Balance - Ending	\$ 896,834		\$ 1,991,407	

Rolling Oaks

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/26	Thru 01/31/26	Variance
Revenues				
Assessments - Direct	\$ 576,163	\$ 288,081	\$ -	\$ (288,081)
Interest	\$ 16,315	\$ 5,438	\$ 10,807	\$ 5,368
Total Revenues	\$ 592,478	\$ 293,519	\$ 10,807	\$ (282,712)
Expenditures:				
Interest - 11/01	\$ 237,044	\$ 237,044	\$ 237,044	\$ -
Principal - 05/01	\$ 105,000	\$ -	\$ -	\$ -
Interest - 05/01	\$ 237,044	\$ -	\$ -	\$ -
Total Expenditures	\$ 579,088	\$ 237,044	\$ 237,044	\$ -
Excess Revenues (Expenditures)	\$ 13,391		\$ (226,237)	
Fund Balance - Beginning	\$ 345,077		\$ 928,567	
Fund Balance - Ending	\$ 358,468		\$ 702,330	

Rolling Oaks

Community Development District

Capital Projects Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	Variance
	Budget	Thru 01/31/26	Thru 01/31/26	
Revenues				
Interest	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	\$ -	\$ -	\$ 3	\$ 3
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 3	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 3	

Rolling Oaks
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 35	\$ 35
Total Revenues	\$ -	\$ -	\$ 35	\$ 35
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 35	
Fund Balance - Beginning	\$ -		\$ 2,688	
Fund Balance - Ending	\$ -		\$ 2,723	

Rolling Oaks
Community Development District
Capital Projects Fund - Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 17	\$ 17
Total Revenues	\$ -	\$ -	\$ 17	\$ 17
Expenditures:				
Capital Outlay - Construction	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 17	
Fund Balance - Beginning	\$ -	\$ -	\$ 1,268	
Fund Balance - Ending	\$ -	\$ -	\$ 1,285	

Rolling Oaks
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - On Roll	\$ -	\$ 71,748	\$ 459,690	\$ 23,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 555,354
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Contributions	\$ 42,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,877
Interest Income	\$ -	\$ -	\$ 2	\$ 541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 542
Total Revenues	\$ 42,877	\$ 71,748	\$ 459,690	\$ 23,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 598,773
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
FICA Expense	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153
Engineering	\$ 100	\$ 2,000	\$ -	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,525
Attorney	\$ 585	\$ 780	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,560
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 721	\$ 721	\$ 721	\$ 721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,884
Assessment Administration	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500
Management Fees	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,592
Information Technology	\$ 113	\$ 113	\$ 113	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 451
Website Maintenance	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 153	\$ 102	\$ 8	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323
Insurance	\$ 8,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,082
Printing & Binding	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ -	\$ 23	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73
Office Supplies	\$ 0	\$ 1	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
Meeting Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 36,797	\$ 7,462	\$ 4,752	\$ 5,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,094

Rolling Oaks
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Operations and Maintenance Expenses													
<i>Field Operations</i>													
Field Management	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,034
Property Insurance	\$ 6,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,995
Utility - Electric	\$ 632	\$ 852	\$ 887	\$ 256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,628
Streetlights	\$ 14,486	\$ 14,486	\$ 14,514	\$ 14,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,952
Utility - Water & Sewer	\$ 1,704	\$ 2,494	\$ 4,032	\$ 4,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,440
Landscape Maintenance	\$ 21,992	\$ 21,992	\$ 12,570	\$ 12,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,123
Landscape Enhancements	\$ -	\$ -	\$ 13,500	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,650
Landscape Irrigation	\$ -	\$ 269	\$ 2,962	\$ 388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,619
Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ 3,487	\$ 3,487	\$ 3,487	\$ 3,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,947
Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 2,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,681
Total Operations and Maintenance Expenses	\$ 53,985	\$ 45,588	\$ 53,960	\$ 37,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,069
Total Expenditures	\$ 90,782	\$ 53,050	\$ 58,712	\$ 42,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,163
Excess Revenues (Expenditures)	\$ (47,905)	\$ 18,697	\$ 400,977	\$ (18,702)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353,610

Rolling Oaks CDD
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments	\$	688,833.60	\$	1,192,022.76	\$	954,997.44	\$	2,835,853.80
Net Assessments	\$	647,503.58	\$	1,120,501.39	\$	897,697.59	\$	2,665,702.57

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	24.29%			42.03%			33.68%			100.00%		
							General Fund	Series 2016 Debt Service	Series 2018 Debt Service	General Fund	Series 2016 Debt Service	Series 2018 Debt Service	General Fund	Series 2016 Debt Service	Series 2018 Debt Service	Total		
11/14/25	ACH	\$22,234.58	(\$764.04)	(\$429.41)	\$0.00	\$21,041.13	\$5,110.92	\$8,844.43	\$7,085.78	\$21,041.13								
11/21/25	ACH	\$810.38	\$0.00	(\$16.21)	\$0.00	\$794.17	\$192.91	\$333.82	\$267.44	\$794.17								
11/21/25	ACH	\$290,755.11	(\$11,630.17)	(\$5,582.51)	\$0.00	\$273,542.43	\$66,443.91	\$114,980.82	\$92,117.70	\$273,542.43								
12/12/25	ACH	\$1,664,695.55	(\$66,587.78)	(\$31,962.14)	\$0.00	\$1,566,145.63	\$380,419.38	\$658,313.64	\$527,412.61	\$1,566,145.63								
12/22/25	ACH	\$346,225.52	(\$13,218.74)	(\$6,660.14)	\$0.00	\$326,346.64	\$79,270.14	\$137,176.54	\$109,899.96	\$326,346.64								
01/12/26	ACH	\$95,456.73	(\$2,863.70)	(\$1,851.86)	\$0.00	\$90,741.17	\$22,041.18	\$38,142.14	\$30,557.85	\$90,741.17								
01/12/26	ACH	\$6,427.73	(\$192.83)	(\$124.70)	\$0.00	\$6,110.20	\$1,484.18	\$2,568.36	\$2,057.66	\$6,110.20								
01/30/26	ACH	\$0.00	\$0.00	\$0.00	\$1,610.06	\$1,610.06	\$391.09	\$676.77	\$542.20	\$1,610.06								
TOTAL		\$ 2,426,605.60	\$ (95,257.26)	\$ (46,626.97)	\$ 1,610.06	\$ 2,286,331.43	\$ 555,353.71	\$ 961,036.52	\$ 769,941.20	\$ 2,286,331.43								

86% Net Percent Collected
\$379,371.14 Bal. Remaining to Collect

DIRECT BILL ASSESSMENTS

Rolling Oaks Splendid, LLC									
2026-01									
		Net Assessments		\$765,915.53		\$189,754.43		\$576,161.12	
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Debt Service Series 2022	Amt Received General Fund	Amt Received Debt Svc Series 2022	
	12/1/25		\$382,957.77		\$94,877.21	\$288,080.56			
	2/1/26		\$191,478.88		\$47,438.61	\$144,040.28			
	5/1/26		\$191,478.88		\$47,438.61	\$144,040.28			
			\$ 765,915.53	\$ -	\$ 189,754.43	\$ 576,161.12	\$ -	\$ -	

Rolling Oaks

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	50% of MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$559,725	
RESERVE FUND BALANCE	\$568,281	
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)
LESS: PRINCIPAL PAYMENT 11/1/22		(\$265,000)
LESS: PRINCIPAL PAYMENT 11/1/23		(\$275,000)
LESS: SPECIAL CALL 11/1/23		(\$25,000)
LESS: PRINCIPAL PAYMENT 11/1/24		(\$290,000)
LESS: SPECIAL CALL 11/1/24		(\$30,000)
LESS: PRINCIPAL PAYMENT 11/1/25		(\$305,000)
CURRENT BONDS OUTSTANDING		\$13,505,000

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	\$911,769	
BONDS OUTSTANDING - 11/8/18		\$13,160,000
LESS: PRINCIPAL PAYMENT 11/1/20		(\$195,000)
LESS: PRINCIPAL PAYMENT 11/1/21		(\$205,000)
LESS: PRINCIPAL PAYMENT 11/1/22		(\$215,000)
LESS: PRINCIPAL PAYMENT 11/1/23		(\$225,000)
LESS: SPECIAL CALL 8/1/24		(\$30,000)
LESS: PRINCIPAL PAYMENT 11/1/24		(\$230,000)
LESS: PRINCIPAL PAYMENT 11/1/25		(\$245,000)
CURRENT BONDS OUTSTANDING		\$11,815,000

SERIES 2022, SPECIAL ASSESSMENT BONDS		
INTEREST RATES:	5.7%, 6.3%, 6.55%	
MATURITY DATE:	5/1/2053	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$576,163	
RESERVE FUND BALANCE	\$583,806	
BONDS OUTSTANDING - 11/22/22		\$7,635,000
LESS: PRINCIPAL PAYMENT 5/1/24		(\$90,000)
LESS: PRINCIPAL PAYMENT 5/1/25		(\$95,000)
CURRENT BONDS OUTSTANDING		\$7,450,000

Rolling Oaks
Community Development District

Special Assessment Bonds, Series 2016

Date	Requisition #	Contractor	Description	Requisitions
Fiscal Year 2026				
TOTAL				\$ -
Fiscal Year 2026				
10/1/25		Interest		\$2.78
11/1/25		Interest		\$0.01
12/1/25		Interest		\$0.01
1/2/26		Interest		\$0.01
TOTAL				\$ 2.81
Acquisition/Construction Fund at 09/30/25				\$ (0.00)
Interest Earned and Transfer In thru 09/30/26				\$ 2.81
Requisitions Paid thru 09/30/26				\$ -
Remaining Acquisition/Construction Fund				\$ 2.81

Rolling Oaks
Community Development District

Special Assessment Bonds, Series 2018

Date	Requisition #	Contractor	Description	Requisitions
Fiscal Year 2026				
TOTAL				\$ -
Fiscal Year 2026				
10/1/25		Interest		\$9.15
11/1/25		Interest		\$9.21
12/1/25		Interest		\$8.58
1/1/26		Interest		\$8.55
TOTAL				\$ 35.49
Acquisition/Construction Fund at 09/30/25				\$ 2,687.95
Interest Earned and Transfer In Thru 09/30/26				\$ 35.49
Requisitions Paid Thru 09/30/26				\$ -
Remaining Acquisition/Construction Fund				\$ 2,723.44

Rolling Oaks
Community Development District
Special Assessment Bonds, Series 2022

Date	Requisition #	Contractor	Description	Requisitions
Fiscal Year 2026				
TOTAL				\$ -
Fiscal Year 2026				
10/1/25		Interest		\$4.32
11/1/25		Interest		\$4.34
12/1/25		Interest		\$4.05
1/2/26		Interest		\$4.03
TOTAL				\$ 16.74
Acquisition/Construction Fund at 09/30/25				\$ 1,268.29
Interest Earned and Transfer In Thru 09/30/26				\$ 16.74
Requisitions Paid Thru 01/31/26				\$ -
Remaining Acquisition/Construction Fund				\$ 1,285.03

SECTION D

Rolling Oaks CDD

Field Management Report – Photo Supplement

Landscape



Photo Description:

- ✚ The current status of landscape following periods of freezing temperatures.



Palm Replacement

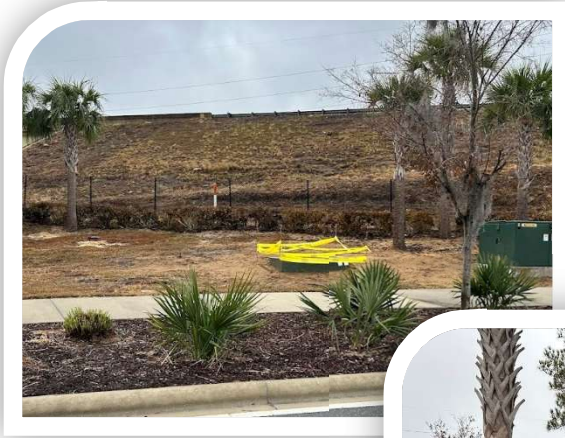


Photo Description:

- ✚ Sod has been damaged in multiple locations due to utility work.



Palm Replacement

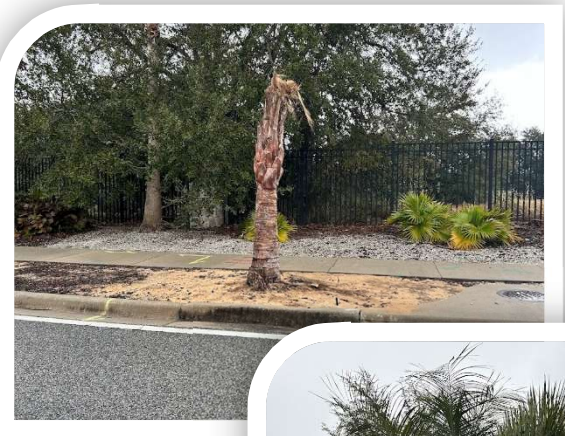


Photo Description:

- ✚ Three palms along Fins Up Circle are failing and in need of replacement.



SECTION i



McMaster Landscape, LLC

1635 N Garfield Ave

DeLand, FL 32724

Invoicing Address:

Rolling Oaks Community Development District, Rolling Oaks
Community Development District

Rolling Oaks Community Development District,
Ashley Hilyard

Shipping Address:

Rolling Oaks Community Development District, Ashley
Hilyard

☎ +1 407-841-5524 ext. 138

Quotation # SO26/00058

Your Reference:

CDD Fins up palm
replacement

Quotation Date:

01/28/2026

Expiration:

03/29/2026

Salesperson:

Sean McRae

Description

Quantity Unit Price Taxes Amount

Shaker street/fins up remove dead palm and replace with Christmas palm

Demo Labor 1.00 Hour(s) 100.00 \$ 100.00

Labor to remove old landscape area and to prepare for new plantings.

30 gallon Plant 1.00 Each 200.00 \$ 200.00

30 gallon plant materials.

Single stalk Adonidia palm

Bagged Mulch 5.00 Bags 8.00 \$ 40.00

Debris Removal (5 CY) 0.25 Each 200.00 \$ 50.00

Landscape Installation Labor 1.00 Each 100.00 \$ 100.00

Total \$ 490.00

SECTION ii



McMaster Landscape, LLC

1635 N Garfield Ave

DeLand, FL 32724

Invoicing Address:

Rolling Oaks Community Development District, Rolling Oaks
Community Development District

Rolling Oaks Community Development District,
Ashley Hilyard

Shipping Address:

Rolling Oaks Community Development District, Ashley
Hilyard

☎ +1 407-841-5524 ext. 138

Quotation # SO26/00058

Your Reference:

CDD Fins up palm
replacement

Quotation Date:

01/28/2026

Expiration:

03/29/2026

Salesperson:

Sean McRae

Description	Quantity	Unit Price	Taxes	Amount
<i>Shaker street/fins up remove dead palm and replace with Christmas palm.</i>				
<i>Surf street/fins up remove dead palm and replace with Christmas palm.</i>				
<i>Fins up across from construction area remove dead palm replace with Christmas palm.</i>				
<i>Will need chainsaw and machine.</i>				
Demo Labor Labor to remove old landscape area and to prepare for new plantings.	3.00 Hour(s)	100.00		\$ 300.00
30 gallon Plant 30 gallon plant materials. Single stalk Adonidia palm	3.00 Each	200.00		\$ 600.00
Bagged Mulch	15.00 Bags	8.00		\$ 120.00
Debris Removal (5 CY)	0.75 Each	200.00		\$ 150.00
Landscape Installation Labor	3.00 Each	100.00		\$ 300.00
			Total	\$ 1,470.00

SECTION iii



Proposal #: 663833

Date: 2/17/2026

From: Jose Romero

Landscape Enhancement Proposal for
Rolling Oaks CDD

Clayton Smith
GMS-CF, LLC
135 W. Central Florida Blvd, Unit 320
Orlando, FL 32801
csmith@gmscfl.com

LOCATION OF PROPERTY

8000 Fins Up Circle
Kissimmee, FL 34747

Replacement of 2 dead mule palms

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
Mule Palm	2	\$1,450.00	\$2,900.00

Replace 2 Mule Palms previously installed and died. Yellowstone warranty voided once new contractor took over since we did not have control of these palms after October 31st 2025. In a good faith measure, Yellowstone will only charge for our costs of Mule Palms. There will be no charge to customer for removal of old palms, disposal, install of new palms.

No warranty will be provided since Yellowstone is no longer service provider.

Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

AUTHORIZATION TO PERFORM WORK:

By _____

Print Name/Title

Date _____

Rolling Oaks CDD

Subtotal	\$2,900.00
Sales Tax	\$0.00
Proposal Total	\$2,900.00

THIS IS NOT AN INVOICE

SECTION iv



McMaster Landscape, LLC

1635 N Garfield Ave

DeLand, FL 32724

Invoicing Address:

Rolling Oaks Community Development District, Rolling Oaks
Community Development District

Rolling Oaks Community Development District,
Ashley Hilyard

Shipping Address:

Rolling Oaks Community Development District, Ashley
Hilyard

☎ +1 407-841-5524 ext. 138

Quotation # SO26/00083

Quotation Date:

02/11/2026

Salesperson:

Sean McRae

Description

Quantity

**Unit Taxes
Price**

Amount

Annual Date Palm Trimming Per Occurrence

69.00

100.00

\$ 6,900.00

Date palms and other ornamental palms to be trimmed one time per year in late
spring to early summer.

Each

Total

\$ 6,900.00

SECTION V



McMaster Landscape, LLC

1635 N Garfield Ave

DeLand, FL 32724

Invoicing Address:

Rolling Oaks Community Development District, Rolling Oaks
Community Development District

Rolling Oaks Community Development District,
Ashley Hilyard

Shipping Address:

Rolling Oaks Community Development District, Ashley
Hilyard

☎ +1 407-841-5524 ext. 138

Quotation # SO26/00074

Your Reference:

Annual Palm Trimming

Quotation Date:

02/06/2026

Salesperson:

Sean McRae

Description

Annual Sabal Palm Trimming Per Occurrence
Sabal palms and other fan type palms to be trimmed in spring one time per
year.

Quantity

900.00
Each

**Unit Taxes
Price**

44.00

Amount

\$ 39,600.00

Total

\$ 39,600.00