

Rolling Oaks
Community Development District

Adopted Budget
FY 2027



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Rolling Oaks
Community Development District
Adopted Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Adopted Budget FY2027
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Revenues

Assessments	\$ 931,586	\$ 778,760	\$ 152,826	\$ 931,586	\$ 931,586
Developer Contributions	\$ 44,272	\$ 42,877	\$ 1,395	\$ 44,272	\$ 16,339
Interest Income	\$ -	\$ 4,948	\$ 1,649	\$ 6,598	\$ -
Total Revenues	\$ 975,858	\$ 826,585	\$ 155,870	\$ 982,455	\$ 947,925

Expenditures

Administrative

Supervisor Fees	\$ 12,000	\$ 4,000	\$ 4,000	\$ 8,000	\$ 12,000
FICA Expense	\$ 918	\$ 306	\$ 306	\$ 612	\$ 918
Engineering	\$ 10,000	\$ 2,925	\$ 3,333	\$ 6,258	\$ 10,000
Attorney	\$ 15,000	\$ 6,288	\$ 5,000	\$ 11,288	\$ 15,000
Arbitrage	\$ 1,350	\$ 1,350	\$ -	\$ 1,350	\$ 1,350
Dissemination	\$ 8,652	\$ 5,768	\$ 2,884	\$ 8,652	\$ 9,085
Assessment Administration	\$ 10,500	\$ 10,500	\$ -	\$ 10,500	\$ 11,025
Annual Audit	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,600
Trustee Fees	\$ 12,145	\$ 10,500	\$ 1,645	\$ 12,145	\$ 12,145
Management Fees	\$ 43,775	\$ 29,183	\$ 14,592	\$ 43,775	\$ 45,964
Information Technology	\$ 1,352	\$ 901	\$ 451	\$ 1,352	\$ 1,420
Website Maintenance	\$ 804	\$ 536	\$ 268	\$ 804	\$ 844
Telephone	\$ 100	\$ -	\$ 33	\$ 33	\$ 100
Postage	\$ 800	\$ 586	\$ 400	\$ 986	\$ 1,000
Insurance	\$ 9,927	\$ 8,082	\$ -	\$ 8,082	\$ 8,891
Printing & Binding	\$ 500	\$ 8	\$ 167	\$ 174	\$ 500
Legal Advertising	\$ 2,000	\$ 66	\$ 667	\$ 733	\$ 2,000
Other Current Charges	\$ 2,000	\$ 245	\$ 240	\$ 485	\$ 2,000
Office Supplies	\$ 130	\$ 3	\$ 43	\$ 46	\$ 130
Property Appraiser Fee	\$ 350	\$ 838	\$ -	\$ 838	\$ 900
Property Taxes	\$ 80	\$ 5	\$ -	\$ 5	\$ 80
Meeting Room Rental	\$ 1,200	\$ 142	\$ 400	\$ 542	\$ 1,200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative Expenditures	\$ 137,259	\$ 85,907	\$ 34,429	\$ 120,336	\$ 140,326

Rolling Oaks

Community Development District

Adopted Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Adopted Budget FY2027
<i><u>Field Operations</u></i>					
Field Management	\$ 24,102	\$ 16,068	\$ 8,034	\$ 24,102	\$ 25,307
Property Insurance	\$ 8,000	\$ 6,995	\$ -	\$ 6,995	\$ 8,000
Electric	\$ 12,000	\$ 5,570	\$ 4,000	\$ 9,570	\$ 12,000
Streetlights	\$ 180,000	\$ 114,647	\$ 60,000	\$ 174,647	\$ 195,000
Utilities - Water & Sewer	\$ 165,000	\$ 91,714	\$ 60,000	\$ 151,714	\$ 197,000
Landscape Maintenance	\$ 271,817	\$ 159,001	\$ 52,000	\$ 211,001	\$ 165,000
Landscape Enhancements	\$ 50,000	\$ 21,075	\$ 30,780	\$ 51,855	\$ 126,612
Landscape Irrigation/Repairs	\$ 10,000	\$ 8,251	\$ 1,749	\$ 10,000	\$ 10,000
Mulch	\$ 49,000	\$ -	\$ 49,000	\$ 49,000	\$ -
Lake Maintenance	\$ 48,680	\$ 29,278	\$ 15,278	\$ 44,556	\$ 48,680
Pressure Washing	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Contingency	\$ 10,000	\$ 2,681	\$ 7,319	\$ 10,000	\$ 10,000
<i><u>Total Field Operations Expenditures</u></i>	\$ 838,599	\$ 455,280	\$ 298,160	\$ 753,440	\$ 807,599
Excess Revenues/(Expenditures)	\$ -	\$ 285,398	\$ (176,718)	\$ 108,680	\$ -

	<u>FY2027</u>
Net Assessments	\$ 931,586
Add: Discounts & Collections	\$ 59,463
Gross Assessments	<u>\$ 991,048</u>

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	663.00	663	1.00	\$ 455,823.78	\$ 687.52	\$ 731.40
Condo	516.00	645	0.80	\$ 354,758.78	\$ 550.01	\$ 585.12
Apartment	176.00	352	0.50	\$ 121,002.99	\$ 343.76	\$ 365.70
	1355.00	1660		\$ 931,585.55		

Product	FY2027 Gross Per Unit	FY2026 Gross Per Unit	Increase
Single Family	\$ 731.40	\$ 731.40	\$ -
Condo	\$ 585.12	\$ 585.12	\$ -
Apartment	\$ 365.70	\$ 365.70	\$ -

Rolling Oaks
Community Development District
General Fund Budget

REVENUES:

Assessments

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

Developer Contributions

The District will enter into a funding agreement with the Developer to fund a portion of General Fund expenditures for the Fiscal Year.

EXPENDITURES:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

Represents the cost of general engineering services provided by Dave Schmitt Engineering, Inc., including but not limited to attendance and preparation for monthly Board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and support for various projects as directed by the Board of Supervisors and the District Manager.

Attorney

Represents general legal services provided by Straley Robin Vericker, including but not limited to attendance and preparation for monthly meetings, preparation and review of agreements and resolutions, and other legal matters as directed by the Board of Supervisors and the District Manager.

Arbitrage

Represents the cost of contracting with American Municipal Tax-Exempt Compliance (AMTEC) to annually calculate the District's arbitrage rebate liability on the Series 2016, Series 2018, and Series 2022 Special Assessment Revenue Bonds.

Dissemination

Represents costs associated with compliance with Securities and Exchange Commission (SEC) Rule 15c2-12(b)(5), including required reporting for the District's bond issuances. These services are provided by Governmental Management Services – Central Florida, LLC.

Rolling Oaks

Community Development District

General Fund Budget

Assessment Administration

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

Annual Audit

Represents the cost associated with the District's annual independent audit of its financial records, as required by Florida Statutes. These services are provided by Dibartolomeo, McBee, Hartley & Barnes, PA, an independent certified public accountant.

Trustee Fees

The District will pay annual trustee fees for the Series 2016, Series 2018, and Series 2022 Special Assessment Revenue Bonds that are deposited with a Trustee at Regions Bank.

Management Fees

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

Information Technology

Represents costs related to the District's information systems provided by Governmental Management Services – Central Florida, LLC, including but not limited to video conferencing services, cloud storage and servers, positive pay implementation and fraud protection programming, accounting software, tablets for meetings, Adobe, Microsoft Office, and other related systems.

Website Maintenance

Represents costs associated with maintaining the District's website in accordance with Chapter 189, Florida Statutes, including hosting, security, updates, and document management, provided by Governmental Management Services – Central Florida, LLC.

Telephone

Represents costs associated with telephone and fax expenses utilized for District operations.

Postage

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

Insurance

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

Printing & Binding

Materials used for board meetings, printing of computerized checks, stationary, envelopes, etc.

Rolling Oaks
Community Development District
General Fund Budget

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Property Appraiser

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

Property Taxes

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

Meeting Room Rental

Represents costs associated with renting meeting room space for the District's Board of Supervisors meetings

Dues, Licenses & Subscriptions

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

Field Operations:

Field Management

The District will contract for onsite field management of contracts for the District such as landscape and lake maintenance. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Property Insurance

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

Electric

Represents costs for electrical utility services provided by Duke Energy for entrance lighting, irrigation meters, and other District areas.

Streetlights

Represents the cost of street lighting services provided by Duke Energy within the District boundaries currently in place throughout the fiscal year.

Rolling Oaks
Community Development District
 General Fund Budget

Utilities – Water & Sewer

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

Landscape Maintenance

Represents the monthly landscape expenses, which include mowing, edging, and string-trimming from McMaster Landscape, LLC.

Landscape Enhancements

Represents estimated costs for landscape enhancements from McMaster Landscape, LLC.

Landscape Irrigation/Repairs

Represents estimated costs for any miscellaneous landscape irrigation repairs needed for the District.

Lake Maintenance

Represents the costs of Solitude Lake Management Services that will provide monthly aquatic management services for inspection and treatment of lakes throughout the District.

<u>Description</u>	<u>Monthly</u>		<u>Annually</u>
Maintenance	\$	2,238	\$ 26,861
Midge Treatment	\$	1,248	\$ 14,980
	<u>Semi Annually</u>		<u>Annually</u>
Aeration Maintenance	\$	692	\$ 1,384
Contingency			\$ 5,455
Total			\$ 48,680

Pressure Washing

Represents costs associated with pressure washing District-owned rights-of-way, including gutters, curbs, and sidewalks, as needed.

Contingency

Represents funds allocated for unforeseen field-related expenses that may arise during the fiscal year.

Rolling Oaks
Community Development District
Adopted Budget
Debt Service Fund
Series 2016

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Adopted Budget FY2027
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Revenues

Assessments - Tax Roll	\$ 1,120,501	\$ 1,101,363	\$ 19,139	\$ 1,120,501	\$ 1,120,501
Interest	\$ 44,627	\$ 43,229	\$ 7,205	\$ 50,434	\$ 25,217
Carry Forward Surplus	\$ 1,213,928	\$ 1,187,960	\$ -	\$ 1,187,960	\$ 1,248,501
Total Revenues	\$ 2,379,056	\$ 2,332,551	\$ 26,343	\$ 2,358,895	\$ 2,394,219

Expenditures

Interest - 11/01	\$ 408,322	\$ 406,700	\$ -	\$ 406,700	\$ 398,694
Principal - 11/01	\$ 305,000	\$ 305,000	\$ -	\$ 305,000	\$ 320,000
Interest - 05/01	\$ 400,316	\$ 398,694	\$ -	\$ 398,694	\$ 390,294
Total Expenditures	\$ 1,113,638	\$ 1,110,394	\$ -	\$ 1,110,394	\$ 1,108,988

Excess Revenues/(Expenditures)	\$ 1,265,419	\$ 1,222,158	\$ 26,343	\$ 1,248,501	\$ 1,285,232
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Principal 11/1/27	\$ 420,000
Interest 11/1/27	\$ 349,563
Total	\$ 769,563

Unit Type	Units	Gross Per Unit	Total
Single Family	498	\$ 2,394	\$ 1,192,023
Less: Discount/Collection (6%)			\$ (71,521)
Net Annual Assessment			\$ 1,120,501

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

Date		Balance		Principal		Interest		Total
11/01/26	\$	13,505,000.00	\$	320,000.00	\$	398,693.75	\$	1,117,387.50
05/01/27	\$	13,185,000.00	\$	-	\$	390,293.75		
11/01/27	\$	13,185,000.00	\$	335,000.00	\$	390,293.75	\$	1,115,587.50
05/01/28	\$	12,850,000.00	\$	-	\$	381,500.00		
11/01/28	\$	12,850,000.00	\$	355,000.00	\$	381,500.00	\$	1,118,000.00
05/01/29	\$	12,495,000.00	\$	-	\$	372,181.25		
11/01/29	\$	12,495,000.00	\$	375,000.00	\$	372,181.25	\$	1,119,362.50
05/01/30	\$	12,120,000.00	\$	-	\$	361,165.63		
11/01/30	\$	12,120,000.00	\$	395,000.00	\$	361,165.63	\$	1,117,331.25
05/01/31	\$	11,725,000.00	\$	-	\$	349,562.50		
11/01/31	\$	11,725,000.00	\$	420,000.00	\$	349,562.50	\$	1,119,125.00
05/01/32	\$	11,305,000.00	\$	-	\$	337,225.00		
11/01/32	\$	11,305,000.00	\$	445,000.00	\$	337,225.00	\$	1,119,450.00
05/01/33	\$	10,860,000.00	\$	-	\$	324,153.13		
11/01/33	\$	10,860,000.00	\$	470,000.00	\$	324,153.13	\$	1,118,306.25
05/01/34	\$	10,390,000.00	\$	-	\$	310,346.88		
11/01/34	\$	10,390,000.00	\$	495,000.00	\$	310,346.88	\$	1,115,693.75
05/01/35	\$	9,895,000.00	\$	-	\$	295,806.25		
11/01/35	\$	9,895,000.00	\$	525,000.00	\$	295,806.25	\$	1,116,612.50
05/01/36	\$	9,370,000.00	\$	-	\$	280,384.38		
11/01/36	\$	9,370,000.00	\$	555,000.00	\$	280,384.38	\$	1,115,768.75
05/01/37	\$	8,815,000.00	\$	-	\$	264,081.25		
11/01/37	\$	8,815,000.00	\$	590,000.00	\$	264,081.25	\$	1,118,162.50
05/01/38	\$	8,225,000.00	\$	-	\$	246,750.00		
11/01/38	\$	8,225,000.00	\$	625,000.00	\$	246,750.00	\$	1,118,500.00
05/01/39	\$	7,600,000.00	\$	-	\$	228,000.00		
11/01/39	\$	7,600,000.00	\$	660,000.00	\$	228,000.00	\$	1,116,000.00
05/01/40	\$	6,940,000.00	\$	-	\$	208,200.00		
11/01/40	\$	6,940,000.00	\$	700,000.00	\$	208,200.00	\$	1,116,400.00
05/01/41	\$	6,240,000.00	\$	-	\$	187,200.00		
11/01/41	\$	6,240,000.00	\$	745,000.00	\$	187,200.00	\$	1,119,400.00
05/01/42	\$	5,495,000.00	\$	-	\$	164,850.00		
11/01/42	\$	5,495,000.00	\$	785,000.00	\$	164,850.00	\$	1,114,700.00
05/01/43	\$	4,710,000.00	\$	-	\$	141,300.00		
11/01/43	\$	4,710,000.00	\$	835,000.00	\$	141,300.00	\$	1,117,600.00
05/01/44	\$	3,875,000.00	\$	-	\$	116,250.00		
11/01/44	\$	3,875,000.00	\$	885,000.00	\$	116,250.00	\$	1,117,500.00
05/01/45	\$	2,990,000.00	\$	-	\$	89,700.00		
11/01/45	\$	2,990,000.00	\$	940,000.00	\$	89,700.00	\$	1,119,400.00
05/01/46	\$	2,050,000.00	\$	-	\$	61,500.00		
11/01/46	\$	2,050,000.00	\$	995,000.00	\$	61,500.00	\$	1,118,000.00
05/01/47	\$	1,055,000.00	\$	-	\$	31,650.00		
11/01/47	\$	1,055,000.00	\$	1,055,000.00	\$	31,650.00	\$	1,118,300.00
				\$ 13,505,000.00	\$	10,682,893.75	\$	24,586,587.50

Rolling Oaks
Community Development District
Adopted Budget
Debt Service Fund
Series 2018

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Adopted Budget FY2027
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Revenues

Assessments	\$ 897,697	\$ 882,365	\$ 15,333	\$ 897,697	\$ 897,697
Interest	\$ 34,624	\$ 41,853	\$ 6,975	\$ 48,828	\$ 24,414
Carry Forward Surplus	\$ 855,565	\$ 1,318,762	\$ -	\$ 1,318,762	\$ 924,319

Total Revenues	\$ 1,787,886	\$ 2,242,980	\$ 22,308	\$ 2,265,288	\$ 1,846,430
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Expenditures

Interest - 11/01	\$ 326,013	\$ 326,013	\$ -	\$ 326,013	\$ 320,041
Principal - 11/01	\$ 245,000	\$ 245,000	\$ -	\$ 245,000	\$ 255,000
Interest - 05/01	\$ 320,041	\$ 320,041	\$ -	\$ 320,041	\$ 313,825

Total Expenditures	\$ 891,053	\$ 891,053	\$ -	\$ 891,053	\$ 888,866
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Other Financing Sources/(Uses)

Transfer In(Out)	\$ -	\$ (449,916)	\$ -	\$ (449,916)	\$ -
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Total Other Financing Sources/(Uses)	\$ -	\$ (449,916)	\$ -	\$ (449,916)	\$ -
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Excess Revenues/(Expenditures)	\$ 896,833	\$ 902,011	\$ 22,308	\$ 924,319	\$ 957,565
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Principal 11/1/27	\$ 270,000
Interest 11/1/27	\$ 313,825
Total	\$ 583,825

Unit Type	Units	Gross Per Unit	Total
Single Family	162	\$ 2,394	\$ 387,766
Condo	300	\$ 1,891	\$ 567,231
Less: Discount/Collection (6%)			\$ (57,300)
Net Annual Assessment			\$ 897,697

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

Date		Balance		Principal		Interest		Total
11/01/26	\$	11,815,000.00	\$	255,000.00	\$	320,040.63	\$	895,081.25
05/01/27	\$	11,560,000.00	\$	-	\$	313,825.00		
11/01/27	\$	11,560,000.00	\$	270,000.00	\$	313,825.00	\$	897,650.00
05/01/28	\$	11,290,000.00	\$	-	\$	307,243.75		
11/01/28	\$	11,290,000.00	\$	280,000.00	\$	307,243.75	\$	894,487.50
05/01/29	\$	11,010,000.00	\$	-	\$	300,418.75		
11/01/29	\$	11,010,000.00	\$	295,000.00	\$	300,418.75	\$	895,837.50
05/01/30	\$	10,715,000.00	\$	-	\$	292,490.63		
11/01/30	\$	10,715,000.00	\$	310,000.00	\$	292,490.63	\$	894,981.25
05/01/31	\$	10,405,000.00	\$	-	\$	284,159.38		
11/01/31	\$	10,405,000.00	\$	325,000.00	\$	284,159.38	\$	893,318.75
05/01/32	\$	10,080,000.00	\$	-	\$	275,425.00		
11/01/32	\$	10,080,000.00	\$	345,000.00	\$	275,425.00	\$	895,850.00
05/01/33	\$	9,735,000.00	\$	-	\$	266,153.13		
11/01/33	\$	9,735,000.00	\$	365,000.00	\$	266,153.13	\$	897,306.25
05/01/34	\$	9,370,000.00	\$	-	\$	256,343.75		
11/01/34	\$	9,370,000.00	\$	380,000.00	\$	256,343.75	\$	892,687.50
05/01/35	\$	8,990,000.00	\$	-	\$	246,131.25		
11/01/35	\$	8,990,000.00	\$	405,000.00	\$	246,131.25	\$	897,262.50
05/01/36	\$	8,585,000.00	\$	-	\$	235,246.88		
11/01/36	\$	8,585,000.00	\$	425,000.00	\$	235,246.88	\$	895,493.75
05/01/37	\$	8,160,000.00	\$	-	\$	223,825.00		
11/01/37	\$	8,160,000.00	\$	450,000.00	\$	223,825.00	\$	897,650.00
05/01/38	\$	7,710,000.00	\$	-	\$	211,731.25		
11/01/38	\$	7,710,000.00	\$	470,000.00	\$	211,731.25	\$	893,462.50
05/01/39	\$	7,240,000.00	\$	-	\$	199,100.00		
11/01/39	\$	7,240,000.00	\$	495,000.00	\$	199,100.00	\$	893,200.00
05/01/40	\$	6,745,000.00	\$	-	\$	185,487.50		
11/01/40	\$	6,745,000.00	\$	525,000.00	\$	185,487.50	\$	895,975.00
05/01/41	\$	6,220,000.00	\$	-	\$	171,050.00		
11/01/41	\$	6,220,000.00	\$	550,000.00	\$	171,050.00	\$	892,100.00
05/01/42	\$	5,670,000.00	\$	-	\$	155,925.00		
11/01/42	\$	5,670,000.00	\$	585,000.00	\$	155,925.00	\$	896,850.00
05/01/43	\$	5,085,000.00	\$	-	\$	139,837.50		
11/01/43	\$	5,085,000.00	\$	615,000.00	\$	139,837.50	\$	894,675.00
05/01/44	\$	4,470,000.00	\$	-	\$	122,925.00		
11/01/44	\$	4,470,000.00	\$	650,000.00	\$	122,925.00	\$	895,850.00
05/01/45	\$	3,820,000.00	\$	-	\$	105,050.00		
11/01/45	\$	3,820,000.00	\$	685,000.00	\$	105,050.00	\$	895,100.00
05/01/46	\$	3,135,000.00	\$	-	\$	86,212.50		
11/01/46	\$	3,135,000.00	\$	720,000.00	\$	86,212.50	\$	892,425.00
05/01/47	\$	2,415,000.00	\$	-	\$	66,412.50		
11/01/47	\$	2,415,000.00	\$	760,000.00	\$	66,412.50	\$	892,825.00
05/01/48	\$	1,655,000.00	\$	-	\$	45,512.50		
11/01/48	\$	1,655,000.00	\$	805,000.00	\$	45,512.50	\$	896,025.00
05/01/49	\$	850,000.00	\$	-	\$	23,375.00		
11/01/49	\$	850,000.00	\$	850,000.00	\$	23,375.00	\$	896,750.00
			\$	11,815,000.00	\$	9,347,803.13	\$	21,482,843.75

Rolling Oaks
Community Development District
Adopted Budget
Debt Service Fund
Series 2022

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Adopted Budget FY2027
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Revenues

Assessments	\$ 576,163	\$ 432,121	\$ 144,042	\$ 576,163	\$ 576,163
Interest	\$ 16,315	\$ 20,354	\$ 3,392	\$ 23,746	\$ 11,873
Carry Forward Surplus	\$ 345,077	\$ 348,940	\$ -	\$ 348,940	\$ 369,766

Total Revenues	\$ 937,555	\$ 801,415	\$ 147,434	\$ 948,849	\$ 957,802
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Expenditures

Interest - 11/01	\$ 237,044	\$ 237,044	\$ -	\$ 237,044	\$ 234,091
Principal - 05/01	\$ 105,000	\$ 105,000	\$ -	\$ 105,000	\$ 110,000
Interest - 05/01	\$ 237,044	\$ 237,044	\$ -	\$ 237,044	\$ 234,091

Total Expenditures	\$ 579,088	\$ 579,088	\$ -	\$ 579,088	\$ 578,181
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Excess Revenues/(Expenditures)	\$ 358,468	\$ 222,331	\$ 147,434	\$ 369,766	\$ 379,620
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Interest 11/1/27 \$ 220,325

Unit Type	Units	Gross Per Unit	Total
Condo	345	\$ 1,777.64	\$ 612,939
Less: Discount/Collection (6%)			\$ 36,776
Net Annual Assessment			\$ 576,163

Rolling Oaks
Community Development District
Series 2022 Special Assessment Bonds
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/26	\$ 7,345,000.00	\$ -	\$ 234,090.63	\$ 234,090.63
05/01/27	\$ 7,345,000.00	\$ 110,000.00	\$ 234,090.63	
11/01/27	\$ 7,235,000.00	\$ -	\$ 230,996.88	\$ 575,087.50
05/01/28	\$ 7,235,000.00	\$ 115,000.00	\$ 230,996.88	
11/01/28	\$ 7,120,000.00	\$ -	\$ 227,762.50	\$ 573,759.38
05/01/29	\$ 7,120,000.00	\$ 120,000.00	\$ 227,762.50	
11/01/29	\$ 7,000,000.00	\$ -	\$ 224,387.50	\$ 572,150.00
05/01/30	\$ 7,000,000.00	\$ 130,000.00	\$ 224,387.50	
11/01/30	\$ 6,870,000.00	\$ -	\$ 220,325.00	\$ 574,712.50
05/01/31	\$ 6,870,000.00	\$ 135,000.00	\$ 220,325.00	
11/01/31	\$ 6,735,000.00	\$ -	\$ 216,106.25	\$ 571,431.25
05/01/32	\$ 6,735,000.00	\$ 145,000.00	\$ 216,106.25	
11/01/32	\$ 6,590,000.00	\$ -	\$ 211,575.00	\$ 572,681.25
05/01/33	\$ 6,590,000.00	\$ 155,000.00	\$ 211,575.00	
11/01/33	\$ 6,435,000.00	\$ -	\$ 206,731.25	\$ 573,306.25
05/01/34	\$ 6,435,000.00	\$ 165,000.00	\$ 206,731.25	
11/01/34	\$ 6,270,000.00	\$ -	\$ 201,575.00	\$ 573,306.25
05/01/35	\$ 6,270,000.00	\$ 175,000.00	\$ 201,575.00	
11/01/35	\$ 6,095,000.00	\$ -	\$ 196,106.25	\$ 572,681.25
05/01/36	\$ 6,095,000.00	\$ 185,000.00	\$ 196,106.25	
11/01/36	\$ 5,910,000.00	\$ -	\$ 190,325.00	\$ 571,431.25
05/01/37	\$ 5,910,000.00	\$ 200,000.00	\$ 190,325.00	
11/01/37	\$ 5,710,000.00	\$ -	\$ 184,075.00	\$ 574,400.00
05/01/38	\$ 5,710,000.00	\$ 210,000.00	\$ 184,075.00	
11/01/38	\$ 5,500,000.00	\$ -	\$ 177,512.50	\$ 571,587.50
05/01/39	\$ 5,500,000.00	\$ 225,000.00	\$ 177,512.50	
11/01/39	\$ 5,275,000.00	\$ -	\$ 170,481.25	\$ 572,993.75
05/01/40	\$ 5,275,000.00	\$ 240,000.00	\$ 170,481.25	
11/01/40	\$ 5,035,000.00	\$ -	\$ 162,981.25	\$ 573,462.50
05/01/41	\$ 5,035,000.00	\$ 255,000.00	\$ 162,981.25	
11/01/41	\$ 4,510,000.00	\$ -	\$ 155,012.50	\$ 572,993.75
05/01/42	\$ 4,510,000.00	\$ 270,000.00	\$ 155,012.50	
11/01/42	\$ 4,510,000.00	\$ -	\$ 146,575.00	\$ 571,587.50
05/01/43	\$ 4,510,000.00	\$ 290,000.00	\$ 146,575.00	
11/01/43	\$ 4,220,000.00	\$ -	\$ 137,150.00	\$ 573,725.00
05/01/44	\$ 4,220,000.00	\$ 310,000.00	\$ 137,150.00	
11/01/44	\$ 3,910,000.00	\$ -	\$ 127,075.00	\$ 574,225.00
05/01/45	\$ 3,910,000.00	\$ 330,000.00	\$ 127,075.00	
11/01/45	\$ 3,580,000.00	\$ -	\$ 116,350.00	\$ 573,425.00
05/01/46	\$ 3,580,000.00	\$ 355,000.00	\$ 116,350.00	
11/01/46	\$ 3,225,000.00	\$ -	\$ 104,812.50	\$ 576,162.50
05/01/47	\$ 3,225,000.00	\$ 375,000.00	\$ 104,812.50	
11/01/47	\$ 2,850,000.00	\$ -	\$ 92,625.00	\$ 572,437.50
05/01/48	\$ 2,850,000.00	\$ 400,000.00	\$ 92,625.00	
11/01/48	\$ 2,450,000.00	\$ -	\$ 79,625.00	\$ 572,250.00
05/01/49	\$ 2,450,000.00	\$ 430,000.00	\$ 79,625.00	
11/01/49	\$ 2,020,000.00	\$ -	\$ 65,650.00	\$ 575,275.00
05/01/50	\$ 2,020,000.00	\$ 455,000.00	\$ 65,650.00	
11/01/50	\$ 1,565,000.00	\$ -	\$ 50,862.50	\$ 571,512.50
05/01/51	\$ 1,565,000.00	\$ 490,000.00	\$ 50,862.50	
11/01/51	\$ 1,075,000.00	\$ -	\$ 34,937.50	\$ 575,800.00
05/01/52	\$ 1,075,000.00	\$ 520,000.00	\$ 34,937.50	
11/01/52	\$ 555,000.00	\$ -	\$ 18,037.50	\$ 572,975.00
05/01/53	\$ 555,000.00	\$ 555,000.00	\$ 18,037.50	\$ -
		\$ 7,345,000.00	\$ 8,367,487.50	\$ 15,139,450.00