

*Rolling Oaks
Community Development District*

Agenda

July 23, 2026

AGENDA

Rolling Oaks

Community Development District

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

July 16, 2026

Board of Supervisors Meeting 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, July 23, 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 June 25, 2026 Board of Supervisors Meeting
4. Public Hearing
 - A. Consideration of Resolution 2026-06 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2026-07 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Fiscal Year 2027 Developer Budget Funding Agreement
6. Consideration of Resolution 2026-08 Declaring Vacancies in Seats #3 and #5
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Presentation of Annual Engineer's Report
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager's Report
8. Supervisor's Requests
9. Next Meeting Date – August 27, 2026 at Margaritaville Resort Orlando
10. 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, **June 25, 2026** at 1:00 p.m. in the Continental Drifter Room at Margaritaville Resort Orlando, 8000 Fins Up Circle, Kissimmee, Florida.

Present and constituting a quorum were:

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

Also present were:

Katie O'Rourke	District Manager
Tricia Adams	District Manager
Whitney Sousa	District Counsel <i>via Zoom</i>
Dave Schmitt	District Engineer <i>via Zoom</i>
Timothy Todd	District Engineer <i>via Zoom</i>
Ashley Hilyard	Field Services
Jarett Wright	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Ms. O'Rourke called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the April 23, 2026 Meeting

On MOTION by Mr. Chiste seconded by Mr. Bouskila with all in favor the minutes of the April 23, 2026 meeting were approved as presented.
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FOURTH ORDER OF BUSINESS**Consideration of Resolution 2026-05
Designating a Date, Time and Location for a
Landowners' Election and Meeting**

Ms. O'Rourke stated Resolution 2026-05 will set the landowners meeting for November 5, 2026 at 2:00 p.m. at the West Osceola Library. She indicated the usual locations were not available, but the board is not required to attend the landowners meeting.

On MOTION by Mr. Chiste seconded by Mr. Bouskila with all in favor Resolution 2026-05 Designating a Date, Time and Location for a Landowners' Election and Meeting was approved.

FIFTH ORDER OF BUSINESS**Consideration of Proposals for Asphalt
Repair**

- A. General Asphalt of Lakeland**
- B. Larson's Grading and Paving**

This item was tabled to be discussed at a later date after a brief discussion from the board regarding available funds for this project.

SIXTH ORDER OF BUSINESS**Ratification of Florida Prime SBA
Authorizing Resolution**

Ms. Adams stated this is ratification of administrative action taken earlier this year. The board previously adopted Resolution 2015-11 which adopted your investment guidelines including participation in the local government surplus trust fund. There is a time of year where the majority of your tax revenues are received and the moneys that are not immediately needed, we suggest moving to an interest earning account to maximize income. The funds that were not needed in the next few months were moved to a surplus account, Florida Prime, is included in your agenda packet and the current interest rate is about 3.83%, which is as good as we can do at this time.

On MOTION by Mr. Brown seconded by Mr. Bouskila with all in favor of the transfer of surplus funds in the SBA account was ratified.

SEVENTH ORDER OF BUSINESS**Review and Acceptance of Fiscal Year 2025 Audit**

Ms. O'Rourke presented the annual audit report by DiBartolomeo, McBee, Hartley and Barnes for the board to review. She directed the board to review the management letter on page 59 which indicated that there are no prior year findings or recommendations and no current year findings or recommendations for corrective actions from the auditor. It is a clean audit.

On MOTION by Mr. Chiste seconded by Mr. Bouskila with all in favor the fiscal year 2025 audit was accepted.

EIGHTH ORDER OF BUSINESS**District Goals and Objectives****A. Adoption of Fiscal Year 2027 Goals and Objectives**

Ms. O'Rourke presented the proposed fiscal year 2027 goals and objectives to the board for review. She noted that all CDD's are required to adopt yearly goals and objectives and report on those goals and objectives at the end of each fiscal year. She directed the board to Page 62 to see the three areas that are required by Florida Statutes, The Community Communication and Engagement, Infrastructure and Facilities Maintenance and Financial Transparency and Accountability were all pointed out to the board.

B. Presentation of Fiscal Year 2026 Goals and Objectives and Authorizing chair to Execute

Ms. O'Rourke pointed out that the fiscal year 2026 Goals and Objectives were next, that the district was tracking to meet all of the goals this year and approval of this would authorize the chair to sign off on the goals as completed at the end of the fiscal year.

On MOTION by Mr. Bouskila seconded by Mr. Brown with all in favor the fiscal year 2027 goals and objective were approved.

On MOTION by Mr. Bouskila seconded by Ms. Lozano with all in favor the chair was authorized to execute the fiscal year 2026 goals and objectives at the end of the fiscal year and staff was directed to post it on the website.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being no comments, the next item followed.

B. Engineer

Mr. Todd walked the board through the Annual Engineer's report and indicated that it was submitted included in the agenda package for review and any questions from the board.

C. Manager

i. Approval of Check Register

Ms. O'Rourke presented the check register which was a summary of checks written for the district from April 15th to June 16th, 2026, totaling \$418,859.70.

On MOTION by Mr. Chiste seconded by Mr. Bouskila with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package.

iii. Approval of Fiscal Year 2027 Meeting Schedule

Ms. O'Rourke presented the proposed meeting schedule to the board which were all dates that fall on the fourth Thursday of the month at 1:00 pm at Margaritaville resort.

On MOTION by Mr. Brown seconded by Mr. Bouskila with all in favor the fiscal year 2027 meeting schedule was approved.

iv. Presentation of Number of Registered Voters - 387

Ms. O'Rourke pointed out to the board that a copy of the letter from the supervisor of elections reporting 387 registered voters residing in the district as of April 15th was included in the agenda package.

v. Reminder of Form 1 Filing Deadline

Ms. O'Rourke stated this is just a reminder to file your form 1 by July 1st.

C. Field Manager's Report

Ms. Hilyard gave an overview of the field manager's report, copy of which was included in the agenda package.

i. Consideration of McMaster Landscape Proposal for Hardwood Tree Removal

This item was removed from the agenda.

TENTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Next Meeting Date – July 23, 2026 at Embassy Suites by Hilton Orlando Sunset Walk

Ms. O'Rourke stated the next meeting is scheduled for July 23, 2026.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Bouskila seconded by Mr. Brown with all in favor the meeting adjourned at 1:17 p.m.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of the Rolling Oaks Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2025-2026 and/or revised projections for fiscal year 2026-2027.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the Rolling

Oaks Community Development District for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027.”

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of \$_____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$ _____
<i>Total Reserve Fund [if Applicable]</i>	\$ _____
Total Debt Service Funds	\$ _____
Total All Funds*	\$ _____

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on July 23, 2026.

Attested By:

**Rolling Oaks
Community Development District**

Print Name: _____
☐ Secretary/☐ Assistant Secretary

Print Name: _____
☐ Chair/☐ Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Adopted Budget

Exhibit A

Rolling Oaks
Community Development District

Proposed Budget
FY 2027



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Rolling Oaks

Community Development District

Proposed Budget General Fund

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

Proposed Budget General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed 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
Total Expenditures	\$ 975,858	\$ 541,187	\$ 332,588	\$ 873,776	\$ 947,925
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
Proposed Budget
Debt Service Fund
Series 2016

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed 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
Proposed Budget
Debt Service Fund
Series 2018

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed 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
			\$	12,060,000.00	\$	10,319,868.75	\$	22,379,868.75

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

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed 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 \$ 230,997

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	\$ 7,000,000.00	\$ -	\$ 234,090.63	\$ 576,134.38
05/01/27	\$ 7,000,000.00	\$ 110,000.00	\$ 234,090.63	\$ -
11/01/27	\$ 7,000,000.00	\$ -	\$ 230,996.88	\$ 575,087.50
05/01/28	\$ 7,000,000.00	\$ 115,000.00	\$ 230,996.88	\$ -
11/01/28	\$ 7,000,000.00	\$ -	\$ 227,762.50	\$ 573,759.38
05/01/29	\$ 7,000,000.00	\$ 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	\$ 4,510,000.00	\$ -	\$ 220,325.00	\$ 574,712.50
05/01/31	\$ 4,510,000.00	\$ 135,000.00	\$ 220,325.00	\$ -
11/01/31	\$ 4,510,000.00	\$ -	\$ 216,106.25	\$ 571,431.25
05/01/32	\$ 4,510,000.00	\$ 145,000.00	\$ 216,106.25	\$ -
11/01/32	\$ 4,510,000.00	\$ -	\$ 211,575.00	\$ 572,681.25
05/01/33	\$ 4,510,000.00	\$ 155,000.00	\$ 211,575.00	\$ -
11/01/33	\$ 4,510,000.00	\$ -	\$ 206,731.25	\$ 573,306.25
05/01/34	\$ 4,510,000.00	\$ 165,000.00	\$ 206,731.25	\$ -
11/01/34	\$ 4,510,000.00	\$ -	\$ 201,575.00	\$ 573,306.25
05/01/35	\$ 4,510,000.00	\$ 175,000.00	\$ 201,575.00	\$ -
11/01/35	\$ 4,510,000.00	\$ -	\$ 196,106.25	\$ 572,681.25
05/01/36	\$ 4,510,000.00	\$ 185,000.00	\$ 196,106.25	\$ -
11/01/36	\$ 4,510,000.00	\$ -	\$ 190,325.00	\$ 571,431.25
05/01/37	\$ 4,510,000.00	\$ 200,000.00	\$ 190,325.00	\$ -
11/01/37	\$ 4,510,000.00	\$ -	\$ 184,075.00	\$ 574,400.00
05/01/38	\$ 4,510,000.00	\$ 210,000.00	\$ 184,075.00	\$ -
11/01/38	\$ 4,510,000.00	\$ -	\$ 177,512.50	\$ 571,587.50
05/01/39	\$ 4,510,000.00	\$ 225,000.00	\$ 177,512.50	\$ -
11/01/39	\$ 4,510,000.00	\$ -	\$ 170,481.25	\$ 572,993.75
05/01/40	\$ 4,510,000.00	\$ 240,000.00	\$ 170,481.25	\$ -
11/01/40	\$ 4,510,000.00	\$ -	\$ 162,981.25	\$ 573,462.50
05/01/41	\$ 4,510,000.00	\$ 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	\$ 573,037.50
		\$ 7,545,000.00	\$ 10,019,484.74	\$ 17,654,484.74

SECTION B

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; APPROVING THE FORM OF A BUDGET FUNDING AGREEMENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Rolling Oaks Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is located in Osceola County, Florida (“**County**”);

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2026-2027 attached hereto as **Exhibit A (“FY 2026-2027 Budget”)** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2026-2027 Budget;

WHEREAS, the provision of the activities described in the FY 2026-2027 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel's portion of the FY 2026-2027 Budget ("**O&M Assessments**");

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments ("**Debt Assessments**") in the amounts shown in the FY 2026-2027 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference ("**Assessment Roll**");

WHEREAS, it is in the best interests of the District to certify a portion of the Assessment Roll on the parcels designated in the Assessment Roll to the Tax Collector pursuant to the Uniform Method and to directly collect a portion of the Assessment Roll on the parcels designated in the Assessment Roll through the direct collection method pursuant to Chapter 190, Florida Statutes;

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law; and

WHEREAS, **Rolling Oaks Splendid, LLC**, a Florida limited liability company ("**Developer**"), as the developer of certain lands within the District, has agreed to fund up to **\$16,339.00** of the FY 2026-2027 Budget as shown in the revenues line item of the FY 2026-2027 Budget pursuant to a budget funding agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2026-2027 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2026-2027 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2026-2027 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for certain Debt Assessments and certain O&M Assessments.** The collection of the Debt Assessments and O&M Assessments on certain lands designated for collection using the Uniform Method as described in

the Assessment Roll, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.

b. Direct Bill for Certain Debt Assessments.

- i. The Debt Assessments on undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in the Assessment Roll.
- ii. Debt Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule:
 1. 50% due no later than October 1, 2026
 2. 25% due no later than February 1, 2027
 3. 25% due no later than April 1, 2027
- iii. In the event that a Debt Assessment payment is not made in accordance with the schedule stated above, the whole Debt Assessment – including any remaining partial or deferred payments for Fiscal Year 2026-2027 as well as any future installments of the Debt Assessment – shall immediately become due and payable. Such Debt Assessment shall accrue interest (at the applicable rate of any bonds or other debt instruments secured by the Debt Assessment), statutory penalties in the amount of 1% per month, and all costs of collection and enforcement. Such Debt Assessment shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement.
- iv. In the event a Debt Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

c. Direct Bill for Certain O&M Assessments.

- i. The O&M Assessments on certain lands (as designated for direct collection in the Assessment Roll) will be collected directly by the District in accordance with Florida law, as set forth in the Assessment Roll.
- ii. O&M Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule:
 1. 50% due no later than October 1, 2026
 2. 25% due no later than February 1, 2027
 3. 25% due no later than April 1, 2027
- iii. In the event that an O&M Assessment payment is not made in accordance with the schedule stated above, the whole O&M Assessment may immediately become due and payable. Such O&M Assessment shall accrue statutory penalties in the amount of 1% per month and all costs of

collection and enforcement. Such O&M Assessment shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties and costs of collection and enforcement.

- d. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 5. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Approving the Form of a Budget Funding Agreement with Developer. The Budget Funding Agreement between the District and Developer attached hereto as **Exhibit B** is hereby approved in substantial form. The Chair or the Vice-Chair of the Board are hereby authorized and directed to execute and deliver said agreement on behalf of and in the name of the District. Any additions, deletions or modifications may be made and approved by the Chair or the Vice-Chair and their execution of the agreement shall be conclusive evidence of such approval.

Section 9. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 10. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on July 23, 2026.

Attested By:

**Rolling Oaks Community
Development District**

Print Name: _____
☐ Secretary/☐ Assistant Secretary

Print Name: _____
☐ Chair/☐ Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget

Exhibit B: Form of Budget Funding Agreement with Developer

Exhibit C: Assessment Roll

Exhibit C

**Rolling Oaks CDD
FY 27 Assessment Roll**

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

ParcelID	Units	Type	O&M	Series 2016	Series 2018	Series 2022	Total
04-25-27-5016-0001-2040	1	Single Family	\$731.40		\$2,393.62		\$3,125.02
04-25-27-5016-0001-2050	1	Single Family	\$731.40		\$2,393.62		\$3,125.02
04-25-27-5016-0001-2060	1	Single Family	\$731.40		\$2,393.62		\$3,125.02
04-25-27-5016-0001-2070	1	Single Family	\$731.40		\$2,393.62		\$3,125.02
04-25-27-5016-0001-2080	1	Single Family	\$731.40		\$2,393.62		\$3,125.02
04-25-27-5016-0001-2090	1	Single Family	\$731.40		\$2,393.62		\$3,125.02
04-25-27-5016-0001-2100	1	Single Family	\$731.40		\$2,393.62		\$3,125.02
04-25-27-5016-0001-2110	1	Single Family	\$731.40		\$2,393.62		\$3,125.02
04-25-27-5016-0001-2120	1	Single Family	\$731.40		\$2,393.62		\$3,125.02
04-25-27-5284-0001-FD10	352	Apartments	\$128,726.40		\$0.00		\$128,726.40
04-25-27-5362-0001-1000	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-1020	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-1040	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-1060	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-1080	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-1100	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-1120	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-1140	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-1160	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2000	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2020	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2040	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2050	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2060	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2080	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2090	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2110	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2120	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2140	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2160	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-2180	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3000	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3020	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3040	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3050	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3060	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3070	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3080	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3090	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3110	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3120	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3140	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3160	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-3180	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4000	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4020	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4040	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4050	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4060	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4070	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4080	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4090	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4110	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4120	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4140	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4160	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-4180	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5000	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5020	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5040	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5050	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5060	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5070	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5080	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5090	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5110	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5120	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5140	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5160	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5362-0001-5180	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0002-1000	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0002-1020	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0002-1040	1	Condo	\$585.12		\$1,890.77		\$2,475.89

[illegible]

[illegible]

[illegible]

ParcelID	Units	Type	O&M	Series 2016	Series 2018	Series 2022	Total
04-25-27-5363-0005-4090	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-4100	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-4110	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-4120	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-4140	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-4160	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5000	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5020	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5040	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5060	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5070	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5080	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5090	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5100	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5110	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5120	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5140	1	Condo	\$585.12		\$1,890.77		\$2,475.89
04-25-27-5363-0005-5160	1	Condo	\$585.12		\$1,890.77		\$2,475.89
Total Gross Assessments	1315		\$789,180.60	\$1,192,022.76	\$954,997.44	\$0.00	\$2,936,200.80
Total Net Assessments			\$741,829.76	\$1,120,501.39	\$897,697.59	\$0.00	\$2,760,028.75
Direct Billing							
04-25-27-5285-0001-010B			\$201,866.40	\$0.00	\$0.00	\$612,937.35	\$814,803.75
Total Gross Direct			\$201,866.40	\$0.00	\$0.00	\$612,937.35	\$814,803.75
Total Net Direct			\$189,754.42	\$0.00	\$0.00	\$576,161.11	\$765,915.53
Total Gross Assessments			\$991,047.00	\$1,192,022.76	\$954,997.44	\$612,937.35	\$3,751,004.55
Total Net Assessments			\$931,584.18	\$1,120,501.39	\$897,697.59	\$576,161.11	\$3,525,944.28

SECTION V

**FY 2026-2027 Budget Funding Agreement
(Rolling Oaks Community Development District)**

This FY 2026-2027 Budget Funding Agreement (this “**Agreement**”) is made and entered into as of July 23, 2026, between the **Rolling Oaks Community Development District**, a local unit of special-purpose government, established pursuant to Chapter 190, Florida Statutes (the “**District**”), whose mailing address is 219 E. Livingston Street, Orlando, Florida 32801 and **Rolling Oaks Splendid, LLC**, a Florida limited liability company (the “**Developer**”), whose mailing address is One Town Center Rd, Suite 600, Boca Raton, Florida 33486.

Recitals

WHEREAS, the District was established for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is adopting its budget for fiscal year 2026-2027 as attached hereto as **Exhibit A** (the “**FY 2026-2027 Budget**”), which commences on October 1, 2026, and concludes on September 30, 2027;

WHEREAS, the District has the option of levying non-ad valorem assessments on all lands that will benefit from the activities set forth in the FY 2026-2027 Budget, and/or utilizing such other revenue sources as may be available to it;

WHEREAS, the District is willing to allow the Developer to provide such funds as are necessary to allow the District to proceed with its activities as described in the FY 2026-2027 Budget so long as payment is timely provided;

WHEREAS, the Developer presently owns certain property within the District as reflected on the assessment roll on file with the District Manager (the “**Property**”);

WHEREAS, the Developer agrees that the activities of the District described in the FY 2026-2027 Budget provide a special and peculiar benefit to the Property that is equal to or in excess of the expenses reflected in the FY 2026-2027 Budget; and

WHEREAS, the Developer has agreed to enter into this Agreement in addition to the non-ad valorem special assessments allocated to the Property to fund the activities of the District as set forth in the FY 2026-2027 Budget.

Operative Provisions

Now, therefore, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

- 1. Funding Obligations.** From time to time during the 2026-2027 fiscal year, the Developer agrees to make available to the District the aggregate sum of up to **\$16,339.00** in accordance with the FY 2026-2027 Budget as such expenses are incurred by the District. Such payments shall be made within 30 days of written request for funding by the District. All funds provided hereunder shall be placed in the District's general operating account.

2. **FY 2026-2027 Budget Revisions.** The District and Developer agree that the FY 2026-2027 Budget shall be revised at the end of the 2026-2027 fiscal year to reflect the actual expenditures of the District for the period beginning on October 1, 2026 and ending on September 30, 2027. The Developer shall not be responsible for any additional costs other than those costs provided for in the FY 2026-2027 Budget. However, if the actual expenditures of the District are less than the amount shown in the FY 2026-2027 Budget, the Developer's funding obligations under this Agreement shall be reduced by that amount.
3. **Right to Lien Property.**
- a. The District shall have the right to file a continuing lien ("**Lien**") upon the Property for all payments due and owing under this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this Lien. In the event the Developer sells any portion of the Property after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a Lien upon the remaining Property owned by the Developer.
 - b. The Lien shall be effective as of the date and time of the recording of a "Notice of Lien for the FY 2026-2027 Budget" in the public records of Osceola County, Florida, stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement.
 - c. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holders to the Property to pay the amount due under this Agreement, may foreclose the Lien against the Property in any manner authorized by law, or may levy special assessments for the Lien amount and certify them for collection by the tax collector.
4. **Default.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right to seek specific performance of the Developer's payment obligations under this Agreement, but shall not include special, consequential, or punitive damages.
5. **Enforcement and Attorney Fees.** In the event either party is required to enforce this Agreement, then the prevailing party shall be entitled to all fees and costs, including reasonable attorney's fees and costs, from the non-prevailing party.
6. **Governing Law and Venue.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida with venue in Osceola County, Florida.
7. **Anti-Human Trafficking.** Pursuant to Section 787.06, Florida Statutes, Contractor represents that in entering into this Agreement, the Contractor does not use coercion for labor or services as defined in the statute. The Contractor is required to provide an affidavit, signed by an officer or a representative of the Contractor with this representation, addressed to the District, as required by Section 787.06(13), Florida Statutes.

- 8. Interpretation.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.
- 9. Termination of Agreement.** The Agreement shall be effective upon execution by both parties hereto and shall remain in force until the end of the 2026-2027 fiscal year on September 30, 2027. The lien and enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.
- 10. Third Parties.** This Agreement is solely for the benefit of the parties hereto and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.
- 11. Amendments.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.
- 12. Assignment.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.
- 13. Authority.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.
- 14. Entire Agreement.** This instrument shall constitute the final and complete expression of this Agreement between the parties relating to the subject matter of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

Rolling Oaks Splendid, LLC,
a Florida limited liability company

**Rolling Oaks Community
Development District**

Name: _____
Title: _____

Name: _____
☐Chair/☐Vice-Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget

SECTION VI

RESOLUTION 2026-08

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT
DECLARING A VACANCY OF SEATS 3 AND 5 ON THE
BOARD OF SUPERVISORS**

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

WHEREAS, on November 3, 2026, Seats 3 and 5 of the Board of Supervisors (“**Board**”) are to be elected by “**Qualified Electors**,” as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period, no one qualified to run for Seats 3 and 5; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare Seats 3 and 5 vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to a vacant seat within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring that Seats 3 and 5 will become vacant and open for appointment.

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

SECTION 1. The following seats are hereby declared vacant effective as of November 17, 2026:

Seat #3 (currently held by Cora DiFiore)
Seat #5 (currently held by Penny Lozano)

SECTION 2. Until such time as the District Board nominates a Qualified Elector to fill the vacancies declared in Section 1 above, the incumbent Board Supervisors of those seats shall remain in office.

PASSED AND ADOPTED on July 23, 2026.

ATTEST:

**ROLLING OAKS COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____
☐ Secretary/☐ Assistant Secretary

By: _____
Name: _____
☐ Chair/☐ Vice Chair of the Board of Supervisors

SECTION VII

SECTION B

SECTION i



Sent VIA email: Tadams@gmscfl.com

June 25, 2026

Ms. Tricia Adams – District Manager
Government Management Services – Central Florida LLC
219 E. Livingston Street
Orlando, Florida 32801

Subject: District Engineers Report 2026-2027
Rolling Oaks Community Development District (CDD)
Special Assessment Bond Series 2016, Series 2018 and Series 2022
Section 9.21 of the Master Trust Indenture

Dear Ms. Adams,

In accordance with Section 9.21 of the Master Trust Indenture for the rolling Oaks Community Development District (CDD), we have completed our annual review of the portions of the project within this CDD as constructed to date. We hereby offer the following consulting engineer report for the Rolling Oaks – Series 2016 Bonds – Series 2018 Bond and Rolling Oaks - Series 2022 Bonds. We find that based on ssid inspection and our knowledge of community, that those portions of the infrastructure are being maintained in reasonably good repair.

We have also reviewed the tentatively approved Operation and Maintenance budget for the Fiscal Yeast 2026 and proposed budget for Fiscal Yeat 2027 and believe it is sufficient for the proper operation and maintenance of the Rolling Oaks CDD.

In addition, and in accordance with this Section 9.21 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage wand we believe that this is adequate for the community.

Should you have any questions or concerns, please contact me at (407) 2007-9088.

Sincerely,
Dave Schmitt, P.E.

District Engineer
Rolling Oaks CDD

Cc: File

SECTION C

SECTION i

Rolling Oaks Community Development District

Summary of Check Register

June 17, 2026 to July 14, 2026

Fund	Date	Check No.'s	Amount
General Fund - Truist			
	6/18/26	793-795	\$ 107,833.59
	6/30/26	796-797	\$ 836.55
	7/7/26	798-800	\$ 18,353.88
		Autodrafts	\$ 30,029.17
		Total:	<u>\$ 157,053.19</u>
Supervisor Fees			
	<u>June 2026 Meeting</u>		
	Cora Difiore	50371	\$ 184.70
	Jared E Bouskill	5032	\$ 184.70
	John F Chiste	50373	\$ 184.70
	Penny A Lozano	50374	\$ 184.70
	Peter C Brown	50375	\$ 184.70
		Total:	<u>\$ 923.50</u>
Total Amount			\$ 157,976.69

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
6/18/26	00001	6/01/26 196	202606 320-53800-34000		*	2,008.50	
			FIELD MANAGEMENT JUNE 26				
		6/01/26 198	202606 310-51300-34000		*	3,647.92	
			MANAGEMENT FEES JUNE 26				
		6/01/26 198	202606 310-51300-35200		*	67.00	
			WEBSITE ADMIN JUNE 26				
		6/01/26 198	202606 310-51300-35100		*	112.67	
			INFORMATION TECH JUNE 26				
		6/01/26 198	202606 310-51300-31300		*	721.00	
			DISSEMINATION SVC JUNE 26				
		6/01/26 198	202606 310-51300-51000		*	.36	
			OFFICE SUPPLIES				
		6/01/26 198	202606 310-51300-42000		*	46.29	
			POSTAGE				
				GOVERNMENTAL MANAGEMENT SERVICES-CF			6,603.74 000793
6/18/26	00013	6/16/26 06162026	202606 300-20700-10300		*	55,986.27	
			TSFR OF TAX RECEIPTS S16				
		6/16/26 06162026	202606 300-20700-10300		*	44,853.80	
			TSFR OF TAX RECEIPTS S18				
				ROLLING OAKS CDD C/O REGIONS BANK			100,840.07 000794
6/18/26	00003	6/16/26 28604	202605 310-51300-31500		*	245.00	
			GENERAL COUNSEL MAY 26				
				STRALEY ROBIN VERICKER			245.00 000795
6/30/26	00023	6/25/26 DB1F5EDA	202606 310-51300-48000		*	72.39	
			SUPERVISOR MEETING 7/2/26				
		6/25/26 DB1F5EDA	202606 310-51300-48000		*	72.39	
			SUPERVISOR MEETING 7/9/26				
				OSCEOLA NEWS GAZETTE			144.78 000796
6/30/26	00019	3/18/26 PSI24689	202603 320-53800-47000		*	691.76	
			MARGARITA SEC1-5-OCT25				
				SOLITUDE LAKE MANAGEMENT LLC DBA			691.76 000797
7/07/26	00027	6/25/26 15587	202606 310-51300-49300		*	141.79	
			ROOM RENTAL 6/25/26				
				HORIZON HOTEL OWNER DBA			141.79 000798
7/07/26	00046	6/24/26 INV/2026	202606 320-53800-46201		*	2,297.50	
			IRRIGATION REPAIRS				
		7/01/26 INV/2026	202607 320-53800-46200		*	12,569.60	
			LANDSCAPE MAINT JULY 26				
				MCMASTER LANDSCAPE, LLC			14,867.10 000799
				ROAK ROLLING OAKS BOH			

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/07/26	00019	7/02/26 PSI28490	202607 320-53800-47000	POND MAINTENANCE JULY 26	*	1,248.37	
		7/02/26 PSI28490	202607 320-53800-47000	POND MAINTENANCE JULY 26	*	2,238.41	
----- SOLITUDE LAKE MANAGEMENT LLC DBA -----							3,486.78 000800

TOTAL FOR BANK A						127,021.02	

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT	#
6/22/26	00050	5/26/26 2539-05. 3100 ROLLING OAKS	202605 320-53800-43100 MAY 26			TOHO WATER AUTHORITY	*	849.68	849.68	080230
6/30/26	00024	5/22/26 6688-05. 000 SPLENDID CHINA	202605 320-53800-43200 MAY 26			DUKE ENERGY	*	1,843.57	1,843.57	080231
6/30/26	00024	5/28/26 6836-05. 000 SPLENDID CHINA	202605 320-53800-43200 MAY 26			DUKE ENERGY	*	886.53	886.53	080232
6/30/26	00024	6/01/26 5851-05. 3200 INSPIRATION DR	202605 320-53800-43200 MAY26			DUKE ENERGY	*	3,276.10	3,276.10	080233
7/06/26	00024	6/23/26 6688-06. 000 SPLENDID CHINA	202606 320-53800-43200 JUNE26			DUKE ENERGY	*	1,833.42	1,833.42	080234
7/06/26	00024	6/26/26 0317-06. 8000 FINS UP CIR	202606 320-53800-43200 JUNE 26			DUKE ENERGY	*	1,298.15	1,298.15	080235
7/06/26	00024	6/26/26 5611-06. 8100 FINS UP CIR	202606 320-53800-43200 JUNE 26			DUKE ENERGY	*	1,379.38	1,379.38	080236
7/06/26	00024	6/26/26 8992-06. 00 FINS UP CIR LITE	202606 320-53800-43200 JUN26			DUKE ENERGY	*	817.38	817.38	080237
7/06/26	00024	6/29/26 6836-06. 000 SPLENDID CHINA	202606 320-53800-43200 JUNE26			DUKE ENERGY	*	881.92	881.92	080238
7/06/26	00024	7/02/26 5851-06. 3200 INSPIRATION DR	202606 320-53800-43200 JUN26			DUKE ENERGY	*	3,256.69	3,256.69	080239
7/06/26	00024	7/02/26 6175-06. 000 FINS UP CIR	202606 320-53800-43200 JUNE 26			DUKE ENERGY	*	1,816.79	1,816.79	080240
7/06/26	00024	7/02/26 8184-06. 0 FINS UP CIR LIT2	202606 320-53800-43200 JUN26			DUKE ENERGY	*	831.35	831.35	080241

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/06/26	00050	6/25/26 2539-06. 3100 ROLLING OAKS B JUN26	202606 320-53800-43100	TOHO WATER AUTHORITY	*	1,425.28	1,425.28 080242
7/06/26	00050	6/25/26 3959-06. 8000 FINS UP EVEN JUNE26	202606 320-53800-43100	TOHO WATER AUTHORITY	*	706.30	706.30 080243
7/06/26	00050	6/25/26 4340-06. 3200 INSPIRATION BL JUN26	202606 320-53800-43100	TOHO WATER AUTHORITY	*	414.68	414.68 080244
7/06/26	00050	6/25/26 4769-06. 8000 BLOCK RANGE JUNE 26	202606 320-53800-43100	TOHO WATER AUTHORITY	*	153.34	153.34 080245
7/06/26	00050	6/25/26 6269-06. 3190 MARGARITAVILLE JUN26	202606 320-53800-43100	TOHO WATER AUTHORITY	*	57.91	57.91 080246
7/06/26	00050	6/25/26 6279-06. 2990 MACAW SR GD#2 JUN26	202606 320-53800-43100	TOHO WATER AUTHORITY	*	79.57	79.57 080247
7/06/26	00050	6/25/26 8329-06. 8100 FINS UP CIR JUNE 26	202606 320-53800-43100	TOHO WATER AUTHORITY	*	1,964.10	1,964.10 080248
7/06/26	00050	6/26/26 9509-06. 8000 BLK RANGE ODD JUNE26	202606 320-53800-43100	TOHO WATER AUTHORITY	*	38.78	38.78 080249
7/13/26	00024	7/07/26 7636-06. 00 FUNIE STEED JUNE 26	202606 320-53800-43200	DUKE ENERGY	*	1,283.13	1,283.13 080250
7/13/26	00024	7/10/26 0858-06. 00 FINS UP CIR JUNE 26	202606 320-53800-43200	DUKE ENERGY	*	688.58	688.58 080251
7/13/26	00024	7/10/26 5314-06. 81411 FINS UP CIR JUNE 26	202606 320-53800-43000	DUKE ENERGY	*	61.40	61.40 080252
7/13/26	00024	7/10/26 5843-06. 29891 MACAW ST JUNE 26	202606 320-53800-43000	DUKE ENERGY	*	190.68	190.68 080253

ROAK ROLLING OAKS BOH

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/13/26	00024	7/10/26 6448-06.	202606 320-53800-43000 3190 MARGARITA JUNE 26	DUKE ENERGY	*	94.72	94.72 080254
7/13/26	00024	7/13/26 5083-06.	202606 320-53800-43000 30501 PARROT HEAD JUNE 26	DUKE ENERGY	*	294.90	294.90 080255
7/13/26	00024	7/13/26 5588-06.	202606 320-53800-43000 80871 SURF ST JUNE 26	DUKE ENERGY	*	55.79	55.79 080256
7/13/26	00050	6/25/26 8319-06.	202606 320-53800-43100 8100 FINS UP BLK JUNE 26	TOHO WATER AUTHORITY	*	3,517.43	3,517.43 080257
7/13/26	00050	7/06/26 3289-06.	202606 320-53800-43100 3200 INSPIRATION DR JUN26	TOHO WATER AUTHORITY	*	31.62	31.62 080258
TOTAL FOR BANK Z						30,029.17	
TOTAL FOR REGISTER						157,050.19	

SECTION ii

Rolling Oaks
Community Development District

Unaudited Financial Reporting
May 31, 2026



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

	General Fund		Debt Service Fund		Capital Projects Fund		Totals Governmental Funds	
Assets:								
Operating Account - Suntrust	\$	293,512	\$	-	\$	-	\$	293,512
State Board of Administration	\$	97,234	\$	-	\$	-	\$	97,234
<u>Investments</u>								
<u>Series 2016</u>								
Reserve	\$	-	\$	564,223	\$	-	\$	564,223
Revenue	\$	-	\$	1,219,501	\$	-	\$	1,219,501
Principal	\$	-	\$	268	\$	-	\$	268
Interest	\$	-	\$	155	\$	-	\$	155
Sinking Fund	\$	-	\$	135	\$	-	\$	135
Prepayment	\$	-	\$	2,098	\$	-	\$	2,098
Construction	\$	-	\$	-	\$	3	\$	3
<u>Series 2018</u>								
Reserve	\$	-	\$	453,325	\$	-	\$	453,325
Revenue	\$	-	\$	900,635	\$	-	\$	900,635
Interest	\$	-	\$	125	\$	-	\$	125
Principal	\$	-	\$	578	\$	-	\$	578
Prepayment	\$	-	\$	565	\$	-	\$	565
Sinking Fund	\$	-	\$	109	\$	-	\$	109
Construction	\$	-	\$	-	\$	4	\$	4
<u>Series 2022</u>								
Reserve	\$	-	\$	579,627	\$	-	\$	579,627
Revenue	\$	-	\$	222,194	\$	-	\$	222,194
Interest	\$	-	\$	92	\$	-	\$	92
Sinking Fund	\$	-	\$	41	\$	-	\$	41
Construction	\$	-	\$	-	\$	1,300	\$	1,300
Total Assets	\$	390,746	\$	3,943,670	\$	1,307	\$	4,335,723
Liabilities:								
Accounts Payable	\$	28,143	\$	-	\$	-	\$	28,143
Total Liabilities	\$	28,143	\$	-	\$	-	\$	28,143
Fund Balances:								
Unassigned	\$	362,603	\$	-	\$	-	\$	362,603
Assigned for Debt Service 2016	\$	-	\$	1,786,380	\$	-	\$	1,786,380
Assigned for Debt Service 2018	\$	-	\$	1,355,336	\$	-	\$	1,355,336
Assigned for Debt Service 2022	\$	-	\$	801,954	\$	-	\$	801,954
Assigned for Capital Projects 2016	\$	-	\$	-	\$	3	\$	3
Assigned for Capital Projects 2018	\$	-	\$	-	\$	4	\$	4
Assigned for Capital Projects 2022	\$	-	\$	-	\$	1,300	\$	1,300
Total Fund Balances	\$	362,603	\$	3,943,670	\$	1,307	\$	4,307,581
Total Liabilities & Fund Balance	\$	390,746	\$	3,943,670	\$	1,307	\$	4,335,723

Rolling Oaks
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
<u>Revenues</u>				
Assessments - On Roll	\$ 741,831	\$ 741,831	\$ 636,444	\$ (105,387)
Assessments - Direct	\$ 189,754	\$ 189,754	\$ 142,316	\$ (47,439)
Developer Contributions	\$ 44,272	\$ 42,877	\$ 42,877	\$ -
Interest Income	\$ -	\$ -	\$ 4,948	\$ 4,948
Total Revenues	\$ 975,858	\$ 974,463	\$ 826,585	\$ (147,877)
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 4,000	\$ 4,000
FICA Expense	\$ 918	\$ 612	\$ 306	\$ 306
Engineering	\$ 10,000	\$ 6,667	\$ 2,925	\$ 3,742
Attorney	\$ 15,000	\$ 10,000	\$ 6,288	\$ 3,713
Arbitrage	\$ 1,350	\$ 1,350	\$ 1,350	\$ -
Dissemination	\$ 8,652	\$ 5,768	\$ 5,768	\$ -
Assessment Administration	\$ 10,500	\$ 10,500	\$ 10,500	\$ -
Annual Audit	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Trustee Fees	\$ 12,145	\$ 10,500	\$ 10,500	\$ -
Management Fees	\$ 43,775	\$ 29,183	\$ 29,183	\$ -
Information Technology	\$ 1,352	\$ 902	\$ 901	\$ -
Website Maintenance	\$ 804	\$ 536	\$ 536	\$ -
Telephone	\$ 100	\$ 67	\$ -	\$ 67
Postage	\$ 800	\$ 533	\$ 586	\$ (53)
Insurance	\$ 9,927	\$ 9,927	\$ 8,082	\$ 1,845
Printing & Binding	\$ 500	\$ 333	\$ 8	\$ 326
Legal Advertising	\$ 2,000	\$ 1,333	\$ 66	\$ 1,267
Other Current Charges	\$ 2,000	\$ 1,333	\$ 245	\$ 1,088
Office Supplies	\$ 130	\$ 87	\$ 3	\$ 84
Property Appraiser Fee	\$ 350	\$ 350	\$ 838	\$ (488)
Property Taxes	\$ 80	\$ 53	\$ 5	\$ 48
Meeting Room	\$ 1,200	\$ 800	\$ 142	\$ 658
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 137,259	\$ 102,510	\$ 85,907	\$ 16,602

Rolling Oaks
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
<u>Operations and Maintenance Expenses</u>				
<i><u>Field Operations</u></i>				
Field Management	\$ 24,102	\$ 16,068	\$ 16,068	\$ -
Property Insurance	\$ 8,000	\$ 8,000	\$ 6,995	\$ 1,005
Electric	\$ 12,000	\$ 8,000	\$ 5,570	\$ 2,430
Streetlights	\$ 180,000	\$ 120,000	\$ 114,647	\$ 5,353
Utility-Water and Sewer	\$ 165,000	\$ 110,000	\$ 91,714	\$ 18,286
Landscape Maintenance	\$ 271,817	\$ 181,211	\$ 159,001	\$ 22,210
Landscape Enhancements	\$ 50,000	\$ 33,333	\$ 21,075	\$ 12,258
Landscape Irrigation	\$ 10,000	\$ 6,667	\$ 8,251	\$ (1,585)
Mulch	\$ 49,000	\$ 32,667	\$ -	\$ 32,667
Lake Maintenance	\$ 48,680	\$ 32,453	\$ 29,278	\$ 3,175
Pressure Washing	\$ 10,000	\$ 6,667	\$ -	\$ 6,667
Contingency	\$ 10,000	\$ 6,667	\$ 2,681	\$ 3,985
Total Operations and Maintenance:	\$ 838,599	\$ 561,732	\$ 455,280	\$ 106,452
Total Expenditures	\$ 975,858	\$ 664,242	\$ 541,187	\$ 123,055
Excess Revenues (Expenditures)	\$ (0)		\$ 285,398	
Fund Balance - Beginning	\$ -		\$ 77,205	
Fund Balance - Ending	\$ (0)		\$ 362,603	

Rolling Oaks
Community Development District
Debt Service Fund - Series 2016
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
Revenues				
Assessments - Tax Roll	\$ 1,120,501	\$ 1,120,501	\$ 1,101,363	\$ (19,139)
Interest	\$ 44,627	\$ 29,751	\$ 43,229	\$ 13,477
Total Revenues	\$ 1,165,128	\$ 1,150,253	\$ 1,144,592	\$ (5,661)
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	\$ 400,316	\$ 398,694	\$ 1,622
Total Expenditures	\$ 1,113,638	\$ 1,113,638	\$ 1,110,394	\$ 3,244
Excess Revenues (Expenditures)	\$ 51,491		\$ 34,198	
Fund Balance - Beginning	\$ 1,213,928		\$ 1,752,182	
Fund Balance - Ending	\$ 1,265,419		\$ 1,786,380	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
Revenues				
Assessments	\$ 897,697	\$ 897,697	\$ 882,365	\$ (15,333)
Interest	\$ 34,624	\$ 34,624	\$ 41,853	\$ 7,229
Total Revenues	\$ 932,322	\$ 932,322	\$ 924,218	\$ (8,104)
Expenditures:				
Interest - 11/01	\$ 326,013	\$ 326,013	\$ 326,013	\$ -
Principal - 11/01	\$ 245,000	\$ 245,000	\$ 245,000	\$ -
Interest - 05/01	\$ 320,041	\$ 320,041	\$ 320,041	\$ -
Total Expenditures	\$ 891,053	\$ 891,053	\$ 891,053	\$ -
Other Financing Sources/(Uses)				
Transfer in/Out	\$ -	\$ -	\$ (449,916)	\$ (449,916)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (449,916)	\$ (449,916)
Excess Revenues (Expenditures)	\$ 41,269		\$ (416,751)	
Fund Balance - Beginning	\$ 855,565		\$ 1,772,087	
Fund Balance - Ending	\$ 896,834		\$ 1,355,336	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
Revenues				
Assessments - Direct	\$ 576,163	\$ 576,163	\$ 432,121	\$ (144,042)
Interest	\$ 16,315	\$ 16,315	\$ 20,354	\$ 4,038
Total Revenues	\$ 592,478	\$ 592,478	\$ 452,475	\$ (140,004)
Expenditures:				
Interest - 11/01	\$ 237,044	\$ 237,044	\$ 237,044	\$ -
Principal - 05/01	\$ 105,000	\$ 105,000	\$ 105,000	\$ -
Interest - 05/01	\$ 237,044	\$ 237,044	\$ 237,044	\$ -
Total Expenditures	\$ 579,088	\$ 579,088	\$ 579,088	\$ -
Excess Revenues (Expenditures)	\$ 13,391		\$ (126,613)	
Fund Balance - Beginning	\$ 345,077		\$ 928,567	
Fund Balance - Ending	\$ 358,468		\$ 801,954	

Rolling Oaks
Community Development District
Capital Projects Fund - Series 2016
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	\$ -	\$ -	\$ 3	\$ 3
<u>Expenditures:</u>				
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 May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 55	\$ 55
Total Revenues	\$ -	\$ -	\$ 55	\$ 55
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ 452,655	\$ (452,655)
Total Expenditures	\$ -	\$ -	\$ 452,655	\$ (452,655)
<u>Other Financing Sources/(Uses)</u>				
Transfer In/Out	\$ -	\$ -	\$ 449,916	\$ 449,916
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 449,916	\$ 449,916
Excess Revenues (Expenditures)	\$ -	\$ -	\$ (2,684)	
Fund Balance - Beginning	\$ -	\$ -	\$ 2,688	
Fund Balance - Ending	\$ -	\$ -	\$ 4	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 32	\$ 32
Total Revenues	\$ -	\$ -	\$ 32	\$ 32
<u>Expenditures:</u>				
Capital Outlay - Construction	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 32	
Fund Balance - Beginning	\$ -	\$ -	\$ 1,268	
Fund Balance - Ending	\$ -	\$ -	\$ 1,300	

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	\$ 20,766	\$ 13,214	\$ 35,225	\$ 11,885	\$ -	\$ -	\$ -	\$ -	\$ 636,444
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,877	\$ 47,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,316
Developer Contributions	\$ 42,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,877
Interest Income	\$ -	\$ -	\$ 2	\$ 541	\$ 854	\$ 1,343	\$ 1,137	\$ 1,072	\$ -	\$ -	\$ -	\$ -	\$ 4,948
Total Revenues	\$ 42,877	\$ 71,748	\$ 459,691	\$ 24,457	\$ 21,620	\$ 109,434	\$ 83,801	\$ 12,957	\$ -	\$ -	\$ -	\$ -	\$ 826,585
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
FICA Expense	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ 77	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306
Engineering	\$ 100	\$ 2,000	\$ -	\$ 425	\$ -	\$ 100	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,925
Attorney	\$ 585	\$ 780	\$ 195	\$ -	\$ 1,945	\$ 728	\$ 1,810	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ 6,288
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350
Dissemination	\$ 721	\$ 721	\$ 721	\$ 721	\$ 721	\$ 721	\$ 721	\$ 721	\$ -	\$ -	\$ -	\$ -	\$ 5,768
Assessment Administration	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Trustee Fees	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500
Management Fees	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ -	\$ -	\$ -	\$ -	\$ 29,183
Information Technology	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ 901
Website Maintenance	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ 536
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 153	\$ 102	\$ 8	\$ 59	\$ 9	\$ 90	\$ 9	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ 586
Insurance	\$ 8,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,082
Printing & Binding	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ 66
Other Current Charges	\$ -	\$ 23	\$ -	\$ 50	\$ 42	\$ 44	\$ 44	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 245
Office Supplies	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 3
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ 838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 838
Property Taxes	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
Meeting Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 36,797	\$ 7,462	\$ 4,752	\$ 5,083	\$ 8,733	\$ 6,586	\$ 7,935	\$ 8,559	\$ -	\$ -	\$ -	\$ -	\$ 85,907

Rolling Oaks
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Operations and Maintenance Expenses</u>													
<i>Field Operations</i>													
Field Management	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ -	\$ -	\$ -	\$ -	16,068
Property Insurance	\$ 6,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,995
Utility - Electric	\$ 632	\$ 852	\$ 887	\$ 256	\$ 931	\$ 695	\$ 647	\$ 669	\$ -	\$ -	\$ -	\$ -	5,570
Streetlights	\$ 14,486	\$ 14,486	\$ 14,514	\$ 15,420	\$ 13,276	\$ 14,162	\$ 14,162	\$ 14,141	\$ -	\$ -	\$ -	\$ -	114,647
Utility - Water & Sewer	\$ 13,949	\$ 15,562	\$ 17,099	\$ 17,375	\$ 10,026	\$ 4,672	\$ 7,383	\$ 5,648	\$ -	\$ -	\$ -	\$ -	91,714
Landscape Maintenance	\$ 21,992	\$ 21,992	\$ 12,570	\$ 12,570	\$ 52,170	\$ 12,570	\$ 12,570	\$ 12,570	\$ -	\$ -	\$ -	\$ -	159,001
Landscape Enhancements	\$ -	\$ -	\$ 13,500	\$ 150	\$ -	\$ -	\$ -	\$ 7,425	\$ -	\$ -	\$ -	\$ -	21,075
Landscape Irrigation	\$ -	\$ 269	\$ 2,962	\$ 388	\$ 3,050	\$ 1,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,251
Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lake Maintenance	\$ 3,487	\$ 3,487	\$ 3,487	\$ 3,487	\$ 3,487	\$ 4,179	\$ 4,179	\$ 3,487	\$ -	\$ -	\$ -	\$ -	29,278
Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ 2,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,681
Total Operations and Maintenance Expenses	\$ 66,231	\$ 58,656	\$ 67,028	\$ 51,653	\$ 84,948	\$ 39,868	\$ 40,949	\$ 45,948	\$ -	\$ -	\$ -	\$ -	455,280
Total Expenditures	\$ 103,028	\$ 66,118	\$ 71,780	\$ 56,736	\$ 93,681	\$ 46,454	\$ 48,884	\$ 54,508	\$ -	\$ -	\$ -	\$ -	541,187
Excess Revenues (Expenditures)	\$ (60,150)	\$ 5,630	\$ 387,912	\$ (32,279)	\$ (72,061)	\$ 62,981	\$ 34,917	\$ (41,551)	\$ -	\$ -	\$ -	\$ -	285,398

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

							24.29%	42.03%	33.68%	100.00%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	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
02/09/26	ACH	\$84,662.78	(\$1,749.29)	(\$1,658.26)	\$0.00	\$81,255.23	\$19,737.03	\$34,154.82	\$27,363.38	\$81,255.23
02/09/26	ACH	\$4,321.42	\$0.00	(\$86.44)	\$0.00	\$4,234.98	\$1,028.69	\$1,780.13	\$1,426.16	\$4,234.98
03/10/26	ACH	\$56,129.73	(\$617.31)	(\$1,110.24)	\$0.00	\$54,402.18	\$13,214.38	\$22,867.41	\$18,320.39	\$54,402.18
04/08/26	ACH	\$8,565.39	\$0.00	(\$171.30)	\$0.00	\$8,394.09	\$2,038.94	\$3,528.37	\$2,826.78	\$8,394.09
04/08/26	ACH	\$139,214.63	\$0.00	(\$2,784.30)	\$0.00	\$136,430.33	\$33,139.16	\$57,347.12	\$45,944.05	\$136,430.33
04/27/26	ACH	\$0.00	\$0.00	\$0.00	\$192.79	\$192.79	\$46.83	\$81.04	\$64.92	\$192.79
05/08/26	ACH	\$632.96	\$0.00	(\$12.66)	\$0.00	\$620.30	\$150.67	\$260.74	\$208.89	\$620.30
05/08/26	ACH	\$49,295.98	\$0.00	(\$985.92)	\$0.00	\$48,310.06	\$11,734.59	\$20,306.65	\$16,268.82	\$48,310.06
TOTAL		\$ 2,769,428.49	\$ (97,623.86)	\$ (53,436.09)	\$ 1,802.85	\$ 2,620,171.39	\$ 636,444.00	\$ 1,101,362.80	\$ 882,364.59	\$ 2,620,171.39

98%	Net Percent Collected
\$45,531.18	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
3/4/26	12/1/25	200759	\$382,957.77	\$382,957.77	\$94,877.21	\$288,080.56	\$94,877.21	\$288,080.56
4/15/26	2/1/26	200787	\$191,478.88	\$191,478.89	\$47,438.61	\$144,040.28	\$47,438.61	\$144,040.28
	5/1/26		\$191,478.88		\$47,438.61	\$144,040.28		
			\$ 765,915.53	\$ 574,436.66	\$ 189,754.43	\$ 576,161.12	\$ 142,315.82	\$ 432,120.84

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	\$564,223	
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	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$449,916	
RESERVE FUND BALANCE	\$453,325	
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	\$579,627	
BONDS OUTSTANDING - 11/22/22		\$7,635,000
LESS: PRINCIPAL PAYMENT 5/1/24		(\$90,000)
LESS: PRINCIPAL PAYMENT 5/1/25		(\$95,000)
LESS: PRINCIPAL PAYMENT 5/1/26		(\$105,000)
CURRENT BONDS OUTSTANDING		\$7,345,000

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
2/2/26		Interest		\$0.01
3/2/26		Interest		\$0.01
4/1/26		Interest		\$0.01
5/1/26		Interest		\$0.01
TOTAL				\$ 2.85
Acquisition/Construction Fund at 09/30/25				\$ (0.00)
Interest Earned and Transfer In thru 05/31/26				\$ 2.85
Requisitions Paid thru 05/31/26				\$ -
Remaining Acquisition/Construction Fund				\$ 2.85

Rolling Oaks
Community Development District
Special Assessment Bonds, Series 2018

Date	Requisition #	Contractor	Description	Requisitions
Fiscal Year 2026				
3/16/26	7	Rolling Oaks Splendid, LLC	Completed Public Facility Roadway, Drainage and utility infrastructure construction	\$452,654.85
TOTAL				\$ 452,654.85
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
2/2/26		Interest		\$8.31
3/2/26		Interest		\$7.45
3/16/26		Transfer In	Reserve Release Conditions Transfer	\$449,915.65
4/1/26		Interest		\$3.99
5/1/26		Interest		\$0.01
TOTAL				\$ 449,970.90
Acquisition/Construction Fund at 09/30/25				\$ 2,687.95
Interest Earned and Transfer In thru 05/31/26				\$ 449,970.90
Requisitions Paid thru 05/31/26				\$ (452,654.85)
Remaining Acquisition/Construction Fund				\$ 4.00

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
2/2/26		Interest		\$3.92
3/2/26		Interest		\$3.52
4/1/26		Interest		\$3.88
5/1/26		Interest		\$3.76
TOTAL				\$ 31.82
Acquisition/Construction Fund at 09/30/25				\$ 1,268.29
Interest Earned and Transfer In thru 05/31/26				\$ 31.82
Requisitions Paid thru 05/31/26				\$ -
Remaining Acquisition/Construction Fund				\$ 1,300.11