Rolling Oaks
Community Development District

Agenda

October 22, 2026

AGENDA

Rolling Oaks
Community Development District

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

October 15, 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, October 22, 2026, at 1:00 PM at the Margaritaville Resort Orlando, 8000 Fins Up Circle, Kissimmee, Florida 34747**. Following is the advance agenda for the meeting:

Zoom Webinar Information:
Link: https://us06web.zoom.us/j/86035719732
Webinar ID**:** 860 3571 9732
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. Consideration of Resolution 2027-01 Appointing an Assistant Secretary
5. Consideration of Agreement with PayGov.US for Electronic Payment Processing
6. Ratification of Fiscal Year 2026 Audit Engagement Letter from DiBartolomeo, McBee, Hartley & Barnes
7. Staff Reports
    A. Attorney
    B. Engineer
        i. Consideration of Proposals for Asphalt Repair
    C. District Manager's Report
        i. Approval of Check Register
        ii. Balance Sheet and Income Statement
    D. Field Manager's Report
        i. Consideration of Mulch Installation Proposal
        ii. Consideration of Tree Removal Proposal
8. Supervisor's Requests
9. Next Meeting Date – January 28, 2027 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, **July 23, 2026** at 1:06 p.m. in the Embassy Suites by Hilton Orlando Sunset Walk, 3152 Sunset Walk Drive, Kissimmee, Florida.

Present and constituting a quorum were:

John Chiste	Chairman *via Zoom*
Jared Bouskila	Vice Chairman
Cora DiFiore	Assistant Secretary
Peter Brown	Assistant Secretary
Penny Lozano	Assistant Secretary *via Zoom*

Also present were:

Katie O'Rourke	District Manager
Tricia Adams	District Manager
Cari Allen	District Counsel *via Zoom*
Dave Schmitt	District Engineer *via Zoom*
Jarett Wright	Field Services Manager

FIRST ORDER OF BUSINESS **Roll Call**

Ms. O'Rourke called the meeting to order at 1:06 p.m. and called the roll.

SECOND ORDER OF BUSINESS **Public Comment Period**

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the June 25, 2026 Meeting**

On MOTION by Mr. Bouskila seconded by Ms. DiFiore with all in favor the minutes of the June 25, 2026 meeting were approved as presented.

FOURTH ORDER OF BUSINESS Public Hearing

On MOTION by Mr. Bouskila seconded by Ms. DiFiore with all in favor the public hearing was opened.

There being no public comment, the board took the following action.

A. Consideration of Resolution 2026-06 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations

Ms. O'Rourke stated attached to Resolution 2026-06 is the final budget that was previously reviewed and approved. There have been no substantive changes to the budget since it was originally approved. The only update is in the actuals information that is brought forward through the end of May. The proposed budget has no increase in the operation and maintenance assessments.

On MOTION by Mr. Bouskila seconded by Mr. Brown with all in favor the public hearing was closed.

On MOTION by Mr. Bouskila seconded by Ms. DiFiore with all in favor Resolution 2026-06 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations was approved.

B. Consideration of Resolution 2026-07 Imposing Special Assessments and Certifying an Assessment Roll

Ms. O'Rourke stated Resolution 2026-07 imposes the special assessments and certifies the assessment roll. The assessment roll identifies each parcel in the district and the corresponding operation and maintenance and debt service assessments.

On MOTION by Mr. Bouskila seconded by Ms. DiFiore with all in favor Resolution 2026-07 Imposing Special Assessments and Certifying an Assessment Roll was approved.

FIFTH ORDER OF BUSINESS **Consideration of Fiscal Year 2027 Developer Budget Funding Agreement**

Ms. Adams stated in the budget you just adopted there is up to $16,339 in developer funding. The funding agreement establishes the developer's obligation to provide those funds as budgeted expenses are incurred. District counsel has prepared the agreement.

Mr. Bouskila asked if the budget came in $16,000 under budget would that funding be required? Ms. Adams stated the funding would not be required.

> On MOTION by Mr. Bouskila seconded by Ms. DiFiore with all in favor the Fiscal Year 2027 Developer Funding Agreement was approved.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2026-08 Declaring Vacancies in Seats 3 and 5**

Ms. Adams stated earlier this fiscal year the board was notified that seats 3 and 5 were scheduled to be included in the November 3, 2026 general election. The district published the notice of the candidate qualifying period, but no candidates qualified for either seat. Florida Statutes require the board to declare these seats vacant effective the second Tuesday following the general election; therefore Resolution 2026-08 declares seats 3 and 5 vacant effective November 17, 2026. Seat 3 is currently held by Cora DiFiore and seat 5 is currently held by Penny Lozano. The resolution does not remove these board members immediately; they will continue to serve until the board appoints qualified electors to fill those vacancies. Following the effective date of the vacancies the board has 90 days to appoint a qualified elector.

Mr. Bouskila asked what happens if the board does not find a qualified elector?

Ms. Adams stated the Florida Statutes is not explicit about what happens after 90-days. We do have districts where incumbent board members are serving in a carry-over period for years.

Ms. Allen stated I think what you are saying is right, we do encourage the board to try to fill that seat within 90-days with a qualified elector. If you can't then it is in the best interest of the district to keep someone in that seat, but they should continue to be adamant about filling that seat.

> On MOTION by Mr. Bouskila seconded by Ms. DiFiore with all in favor Resolution 2026-08 Declaring Vacancies in Seats 3 and 5 was approved.

SEVENTH ORDER OF BUSINESS **Consideration of Fiscal Year 2027 Aquatic Services Maintenance Renewals with Solitude**

A. Aerator Maintenance - $1,412.00
B. Lake Maintenance - $27,396
C. Midge Maintenance - $15,276

> On MOTION by Mr. Chiste seconded by Mr. Brown with all in favor Fiscal Year 2027 Aquatic Services Maintenance Renewals with Solitude for Aerator Maintenance, Lake Maintenance, and Midge Maintenance, were approved.

EIGHTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

There being no comments, the next item followed.

B. Engineer

i. Presentation of Annual Engineer's Report

Mr. Schmitt stated I know Tim provided the updated report. There were no changes in the past cycle.

C. Manager

i. Approval of Check Register

Ms. O'Rourke presented the check register for approval by the board

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

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package. No action was required by the board.

D. Field Manager's Report

Mr. Wright reviewed the field management report, copy of which was included in the agenda package.

NINTH ORDER OF BUSINESS Supervisor's Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Next Meeting Date

Ms. O'Rourke stated the next meeting is scheduled for August 27th at Margaritaville.

Ms. Adams stated we will check with the chairman when we get close to that time and if there are no items, the chair has the option of cancelling the meeting.

ELEVENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Brown seconded by Mr. Bouskila with all in favor the meeting adjourned at 1:23 p.m.

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION 4

RESOLUTION 2027-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT APPOINTING AN ASSISTANT SECRETARY OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Rolling Oaks Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Osceola County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to appoint an Assistant Secretary.

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

SECTION 1. Katie O'Rourke is appointed Assistant Secretary.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 22nd day of October, 2026.

ATTEST:

ROLLING OAKS COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION 5

PayGOV.US, LLC.
7915 S. Emerson Ave B199
Indianapolis, IN 46237

PAYMENT PROCESSING SERVICES AGREEMENT

THIS PAYMENT PROCESSING SERVICES AGREEMENT (this "**Agreement**") is made and entered into effective _____, 20__ (the "**Effective Date**"), by and between **PayGOV.US**, LLC, a [STATE] limited liability company ("**PGV**"), with its principal address at 7915 S. Emerson Ave B199, Indianapolis, IN 46237, and the _____ Community Development District, a local unit of special-purpose government established under Chapter 190, Florida Statutes (the "**District**"), with its principal address at c/o _____.

1. Services. PGV has designed and developed a payment processing system and internet processing services for governmental entities to enhance the collection of payments and other obligations on a 24/7 basis. PGV will provide the District with online payment acceptance, in-person and telephone payment acceptance (if requested by the District), and the related processing, settlement, and reporting services described in this Agreement (collectively, the "**Services**"), so that the District may accept payment by credit card, charge card, bank debit card, and electronic funds transfer, including by a method for accepting payment online, as required by section 215.322(5), *Florida Statutes*, as amended by chapter 2026-169, Laws of Florida, effective January 1, 2027. A person wanting to pay an obligation owed to the District may do so by logging on to the designated website link, or through any other payment channel the District elects to offer under this Agreement, at no cost to the District. PGV will also provide, upon the District's request, card-swipe or other point-of-sale equipment for onsite payments at no cost to the District. The equipment remains PGV's property, and PGV is responsible for installing, maintaining, updating, and replacing it. Upon expiration or termination of this Agreement, the District will make the equipment available for retrieval by PGV at PGV's expense, and the District is not responsible for ordinary wear and tear.

2. Convenience Fees. PGV will assess the person making the payment (and not the District) a convenience fee equal to 3% of the transaction amount for all POS, online, mobile, or over-the-phone (in office) credit card, charge card, and debit card transactions. A minimum flat convenience fee of $1.00 will apply to any such transaction under $33.00. E-Check (ACH) transactions will be charged a flat fee of $1.00 per transaction to the person making the payment, and not to the District. Before the payer submits any transaction, PGV must clearly disclose the amount of the convenience fee and that it is charged by PGV and not by the District, and must allow the payer to cancel the transaction without charge. The convenience fee is billed separately from the amount owed to the District and is paid directly to and retained by PGV as PGV's sole compensation for the Services. The convenience fee is not an assessment, rate, fee, rental, or other charge imposed by the District, is not revenue of the District, and will not be received or retained by the District or its district manager. PGV is solely responsible for ensuring that the convenience fee, as assessed and disclosed, complies with applicable law and all applicable card network rules. PGV may not increase the convenience fee or impose any new or additional fee, on the District or on payers, without a written amendment to this Agreement approved by the District's Board of Supervisors and signed by both parties.

3. Settlement and Reporting. The Services include timely and accurate transaction processing, next business day reconciliation, and transfer by ACH of the full amount of each payment, without deduction or offset for any convenience fee or other charge, from PGV to the District's designated depository account within [two (2)] business days after the transaction is authorized. All payments PGV receives for obligations owed to the District are the property of the District and are held by PGV in trust for the District. PGV must provide the District and its district manager with online access to transaction-level reporting and a monthly statement identifying, for each transaction, the date, payer, amount paid to the District, convenience fee charged, and any refund, return, or chargeback. PGV may not debit the District's account except to reverse an E-Check transaction that is returned or charged back through the ACH network, and then only after written notice to the District identifying the transaction. At the District's written direction, PGV will process refunds to payers of amounts paid to the District (for example, returned rental deposits), and the District will fund the refunded amount. PGV may not charge the District for processing a refund.

4. Card and Account Verification. Section 215.322(5)(a), *Florida Statutes*, requires the District to verify both the validity of any credit card, charge card, bank debit card, or electronic funds transfer used and the existence of appropriate credit with respect to the person using the card or transfer. PGV will perform that verification on the District's behalf before authorizing each transaction and will not authorize any transaction that fails verification.

5. No Cost to District; Independent Contractor; Confidentiality. PGV will provide the Services to the District during the term of this Agreement, beginning on the Effective Date. PGV agrees the District is not responsible for any compensation for the Services, and the District will not pay any setup, equipment, monthly, minimum, transaction, chargeback, or other fees, or any associated operational costs or local, state, or federal taxes, on behalf of PGV. Nothing in this Agreement requires the District to accept payments exclusively through PGV or to process any minimum volume. PGV accepts and agrees to perform all Services as an independent contractor and not as an employee, agent, or partner of the District, except for the limited authorizations in Section 14. PGV and the District each agree (i) to hold the other party's confidential information in strict confidence; and (ii) not to disclose such information to any third parties without the prior written consent of the disclosing party or as required by law or regulation. PGV acknowledges that the District is subject to Chapter 119, *Florida Statutes*, and that the District's obligations under this Section extend only to information that is confidential or exempt from public disclosure under applicable law. Cardholder, bank-account, and other personal information of payers that PGV receives in performing the Services is confidential information of the District.

6. Indemnification; Chargebacks and Returns. PGV will defend, indemnify, and hold harmless the District and its supervisors, officers, staff, district manager, agents, and employees from and against any credit card transaction disputes, chargebacks, claims, losses, damages, and other expenses, including attorneys' fees and litigation expenses (including at trial and on appeal), suffered or incurred due to PGV's negligence or willful misconduct, any security incident involving payer information in the possession or control of PGV or its processors or subcontractors, PGV's violation of law or card network rules, or PGV's failure to perform any of its obligations under this Agreement. The District agrees to reasonably assist PGV, to the extent permitted by law, with (i) any efforts necessary to facilitate collection of funds from any cardholder to include reinstatement of the obligation owed to the District; and (ii) providing cardholder information pertinent to any inquiry or dispute regarding payment made to the District through the Services. Returned or charged-back ACH (aka E-Check) transactions are excluded from PGV's indemnification of chargebacks under this Section, and the District will reconcile those

transactions, including returns and chargeback transactions, but this exclusion does not limit PGV's obligations for its negligence, willful misconduct, or failure to perform. This Section survives expiration or termination of this Agreement.

7. Standards of Performance; Compliance with Laws; Governing Law. PGV represents that it is qualified to perform the Services, and that all work will be accomplished in a professional and workmanlike manner. PGV agrees to observe and comply with all federal, state, and local laws, and all applicable card network and NACHA operating rules, in performing the Services, including section 215.322, *Florida Statutes*, the Payment Card Industry Data Security Standard ("**PCI DSS**"), and the accessibility requirements of Title II of the Americans with Disabilities Act applicable to the online payment website. This Agreement is governed by the laws of the State of Florida. Venue for any action arising under this Agreement lies exclusively in the state courts located in _____ County, Florida.

8. Data Security; Security Incidents. PGV must maintain PCI DSS compliance throughout the term of this Agreement and must provide the District, upon request, a copy of PGV's current PCI DSS attestation of compliance and that of each processor PGV uses. PGV must use reasonable administrative, technical, and physical safeguards, consistent with industry best practices, to protect cardholder, bank-account, and other personal information of payers, including encryption of that information in transit and at rest. PGV must promptly notify the District in writing if PGV or any of its processors ceases to be PCI DSS compliant. PGV may not access, use, disclose, sell, or share payer information for any purpose other than performing the Services or as required by law, and may not use it for marketing. PGV may retain payer information only as long as necessary to perform the Services, to comply with card network rules, or to comply with Section 2 of Exhibit A (Public Records), and then must securely destroy it. If PGV discovers or is notified of any actual or reasonably suspected breach of security (as defined in section 501.171(1), *Florida Statutes* and any successor statute) or other unauthorized access to payer information in the possession or control of PGV or its processors or subcontractors, PGV must (i) notify the District in writing within 48 hours after discovery or notice; (ii) take all action reasonably necessary to contain, investigate, and remediate it; (iii) cooperate with the District and any law enforcement or regulatory authority, including preserving relevant evidence; (iv) provide the District a written incident report describing the nature and scope of the incident, the information affected, and the remedial actions taken; and (v) to the extent the incident is attributable to the acts or omissions of PGV or its processors or subcontractors, bear the cost of any notices required by law, including under section 501.171, *Florida Statutes*, and provide credit monitoring services for not less than 12 months to affected individuals, at PGV's sole expense. This Section survives expiration or termination of this Agreement.

9. Insurance. PGV must maintain, at its own expense throughout the term of this Agreement, (i) commercial general liability insurance with limits of not less than $[1,000,000] per occurrence and $[2,000,000] in the aggregate; (ii) cyber liability (network security and privacy) insurance, including coverage for breach response costs, with limits of not less than $1,000,000 per claim; and (iii) crime insurance covering employee dishonesty and computer and funds transfer fraud with limits of not less than $1,000,000. PGV must name the District as an additional insured on the commercial general liability policy and must provide the District a certificate of insurance upon execution of this Agreement and upon request.

10. Assignment; Subcontractors. PGV may not assign this Agreement or subcontract the Services without the District's prior written consent, except that PGV may use iStream Financial

Services, Inc. ("**iStream**") as described in Section 14 and the card processors PGV identifies to the District in writing before the Effective Date. PGV remains responsible for the acts and omissions of its subcontractors and processors as if they were PGV's own.

11. District Required Provisions; Order of Precedence. **Exhibit A** (District Required Provisions) is incorporated into and made a part of this Agreement. If this Agreement conflicts with any application, enrollment form, or other document submitted under this Agreement, or with any terms of service, privacy policy, or other terms posted on PGV's website or presented in any click-through or similar form, Exhibit A controls first and this Agreement controls next. No click-through, online, or other terms not attached to this Agreement bind the District, even if accepted by the district manager or another District agent in the course of using the Services.

12. Miscellaneous. Notices under this Agreement must be in writing and delivered by hand, by nationally recognized overnight courier, or by certified mail to the party's address stated in the preamble (or another address given by written notice), with a copy of any notice to the District sent to the District's district manager and District counsel. This Agreement, including its exhibits, is the entire agreement of the parties on its subject matter and supersedes all prior agreements and understandings on that subject matter. This Agreement may be amended only by a writing signed by both parties. If any provision of this Agreement is held unenforceable, the remaining provisions remain in effect. In any action to enforce this Agreement, the prevailing party is entitled to recover its reasonable attorneys' fees and costs, including those incurred on appeal. The District's failure to enforce any provision of this Agreement is not a waiver of that provision. This Agreement has been negotiated by both parties and will not be construed against either party as the drafter. This Agreement may be signed in counterparts and by electronic signature, each of which is an original and all of which together are one instrument.

13. Term and Termination. The initial term of this Agreement begins on the Effective Date and ends on the next September 30 (the end of the District's fiscal year). This Agreement will automatically renew for successive one-year terms beginning each October 1 unless terminated as provided in this Section. The District may terminate this Agreement at any time, with or without cause, on 30 days' written notice to PGV, and immediately upon written notice if PGV breaches this Agreement. PGV may terminate this Agreement only on 90 days' written notice to the District. On expiration or termination, PGV must complete and settle all transactions initiated before the effective date of termination, remit to the District all funds due, reasonably cooperate in transitioning the Services to any successor provider, and comply with Section 2 of Exhibit A (Public Records). Sections 3, 5, 6, 8, and 12 and Exhibit A survive expiration or termination of this Agreement.

14. ACH (E-Check) Processing through iStream. PGV has engaged iStream as a third-party payment processor to facilitate the processing of the District's E-Check payments through the ACH network. Subject to this Section, the District authorizes PGV, as the originator and merchant of record, to submit and sign the application for ACH processing services on behalf of the District to iStream. The District also authorizes PGV to execute and deliver to iStream any required documents on behalf of the District for the purpose of boarding and performing required due diligence of the District under the regulatory framework governing iStream as a third-party payment processor, and to make related procedural changes on behalf of the District to the processing account at iStream as reasonably necessary during the processing relationship. PGV must provide the District's district manager a copy of each application and other document PGV signs on the District's behalf before submitting it, and written notice of any procedural change

within five business days after making it. PGV may not, without the District's prior written approval, (i) agree on the District's behalf to any fee, reserve, guaranty, indemnity, or other financial obligation of the District; (ii) change the District's designated depository account; or (iii) bind the District to any terms inconsistent with this Agreement. These authorizations are limited to the ACH processing services described in this Section and terminate automatically upon expiration or termination of this Agreement.

The District acknowledges and agrees that, as of the Effective Date, iStream is entitled to rely on the authorizations in this Section until the District provides written notice to PGV of their revocation or modification. As between the District and PGV, PGV is responsible for the acts and omissions of iStream as if they were PGV's own, and PGV's obligations under Sections 6 and 8 apply to iStream's acts and omissions. Nothing in this Section makes iStream a third-party beneficiary of this Agreement, waives the District's sovereign immunity, or causes the District to assume any risk or liability for the acts or omissions of PGV or iStream.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective as of the Effective Date.

DISTRICT:

_____ COMMUNITY DEVELOPMENT DISTRICT

By: _____

Name: _____

Title: Chairperson / Vice Chairperson, Board of Supervisors

Date: _____

ATTEST:

_____

Secretary / Assistant Secretary

PGV:

PAYGOV.US, LLC, a [STATE] limited liability company

By: _____

Name: _____

Title: _____

Date: _____

Exhibit A: District Required Provisions

EXHIBIT A
DISTRICT REQUIRED PROVISIONS

1. Sovereign Immunity; No Third-Party Beneficiaries. Nothing in this Agreement waives or limits the District's sovereign immunity or the limits of liability in section 768.28, *Florida Statutes*, or any other statute or law, and nothing in this Agreement is a consent by the District to be sued by third parties in any matter arising out of this Agreement. This Agreement is solely for the benefit of the District and PGV, and no right or cause of action accrues to or for the benefit of any third party.

2. Public Records. PGV understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, to the extent PGV is acting on behalf of the District as a contractor within the meaning of section 119.0701, *Florida Statutes*, PGV must comply with Florida's public records laws, including Chapter 119, *Florida Statutes*. Specifically, PGV must: (a) keep and maintain public records required by the District to perform the Services; (b) upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*, or as otherwise provided by law; (c) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of this Agreement and following its completion if PGV does not transfer the records to the District; and (d) upon completion of this Agreement, transfer to the District, at no cost, all public records in PGV's possession or keep and maintain public records required by the District to perform the Services. If PGV transfers all public records to the District upon completion of this Agreement, PGV must destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If PGV keeps and maintains public records upon completion of this Agreement, PGV must meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District. The District may unilaterally terminate this Agreement if PGV refuses to allow public access to public records as required by law.

IF PGV HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO PGV'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT [TELEPHONE NUMBER], [EMAIL ADDRESS], AND [MAILING ADDRESS].

3. Records and Audit. PGV must keep accurate records of all transactions processed for the District for the longer of five years after the transaction or the period required by the records retention schedules adopted by the Florida Department of State, and must make those records available to the District, its district manager, and its auditors upon reasonable request.

4. E-Verify. PGV must comply with section 448.095, *Florida Statutes*. PGV represents and warrants that it is registered with and uses the E-Verify system to verify the work authorization status of all new employees of PGV. PGV may not subcontract any portion of the Services unless the subcontractor registers with and uses the E-Verify system and provides PGV an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized

alien. PGV must maintain a copy of each affidavit for the duration of this Agreement and provide it to the District upon request. If the District has a good faith belief that PGV has knowingly violated section 448.09(1), *Florida Statutes*, the District will terminate this Agreement as required by section 448.095(5)(c), *Florida Statutes*, and PGV will be liable for any additional costs incurred by the District as a result of the termination. If the District has a good faith belief that a subcontractor knowingly violated section 448.095(5), *Florida Statutes*, but PGV otherwise complied, the District will promptly notify PGV, and PGV must immediately terminate its contract with the subcontractor. PGV represents that no public agency has terminated a contract with PGV under section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the Effective Date.

5. Scrutinized Companies. PGV certifies that it is not on the Scrutinized Companies or Other Entities that Boycott Israel List created under section 215.4725, *Florida Statutes*, and is not participating in a boycott of Israel. PGV further certifies that it is not on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created under section 215.473, *Florida Statutes*, and is not engaged in business operations in Cuba or Syria. Under section 287.135*, Florida Statutes*, the District may terminate this Agreement at its option if PGV is found to have submitted a false certification, has been placed on any of those lists, is participating in a boycott of Israel, or has been engaged in business operations in Cuba or Syria.

6. Foreign Countries of Concern; Access to Personal Identifying Information. PGV acknowledges that this Agreement gives PGV access to individuals' personal identifying information. PGV represents that (a) it is not owned by the government of a foreign country of concern; (b) the government of a foreign country of concern does not have a controlling interest in PGV; and (c) PGV is not organized under the laws of, and does not have its principal place of business in, a foreign country of concern, as those terms are defined in section 287.138, *Florida Statutes*. Before the District executes this Agreement, and before each renewal or extension of this Agreement, PGV must provide the District the affidavit required by section 287.138(4), Florida Statutes, on the form prescribed by the Florida Department of Management Services (currently Form PUR 1355, adopted by Rule 60A-1.020, Florida Administrative Code), together with the affidavit attached as **Exhibit 1**.

7. Anti-Human Trafficking. PGV certifies that neither it nor its principals use coercion for labor or services as defined in section 787.06, *Florida Statutes*. Before the District executes this Agreement, and before each renewal or extension of this Agreement, PGV must provide the District the affidavit required by section 787.06(14), *Florida Statutes*, signed by an officer or representative of PGV under penalty of perjury, in the form attached as Exhibit 1.

8. Foreign Source Disclosure. To the extent section 286.101(3), *Florida Statutes*, applies to this Agreement, PGV must disclose to the District any current or prior interest of, any contract with, or any grant or gift received from a foreign country of concern as required by that section.

EXHIBIT 1
CONTRACTOR AFFIDAVIT

STATE OF _____

COUNTY OF _____

Before me, the undersigned authority, by means of [ ] physical presence or [ ] online notarization, personally appeared _____ ("Affiant"), who, being first duly sworn, deposes and says:

1. Affiant is the _____ [title] of PayGOV.US, LLC ("PGV"), is an officer or representative of PGV, and is authorized to make this affidavit on PGV's behalf. This affidavit is given in connection with the Payment Processing Services Agreement between PGV and the _____ Community Development District (the "District").

2. Anti-Human Trafficking. PGV does not use coercion for labor or services as defined in section 787.06, Florida Statutes.

3. Foreign Countries of Concern. PGV is not owned by the government of a foreign country of concern; the government of a foreign country of concern does not have a controlling interest in PGV; and PGV is not organized under the laws of, and does not have its principal place of business in, a foreign country of concern, as those terms are defined in section 287.138, Florida Statutes.

4. Scrutinized Companies. PGV is not on the Scrutinized Companies or Other Entities that Boycott Israel List, the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; is not participating in a boycott of Israel; and is not engaged in business operations in Cuba or Syria.

5. E-Verify. PGV is registered with and uses the E-Verify system to verify the work authorization status of all new employees, as required by section 448.095, Florida Statutes. PGV's E-Verify company identification number is _____.

Under penalties of perjury, I declare that I have read the foregoing affidavit and that the facts stated in it are true.

_____

Signature of Affiant

Printed Name: _____

Title: _____

Sworn to (or affirmed) and subscribed before me by means of [ ] physical presence or [ ] online notarization this ____ day of _____, 20__, by _____, who is [ ] personally known to me or [ ] has produced _____ as identification.

_____

Notary Public, State of _____

Print Name: _____

My Commission Expires: _____

SECTION 6

Docusign Envelope ID: D9CBA5F4-44C7-86F2-8053-0EF6CC001F04

DMHB

DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

September 10, 2026

Rolling Oaks Community Development District
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Rolling Oaks Community Development District, ("the District") for the fiscal year ended September 30, 2026 and with an option for additional annual renewals. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund (general fund, debt service fund, capital projects fund), and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

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

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

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

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Other Services

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

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Responsibilities of Management for the Financial Statements

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

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

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

Docusign Envelope ID: D9CBA5F4-44C7-86F2-8053-0EF6CC001F04

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 15 following the fiscal year for which the audit is conducted.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are not to exceed $3,600. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

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

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

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

a. Keep and maintain public records required by the District to perform the service.

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

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c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.

d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

e. If auditor has questions regarding the application of Chapter 119, Florida statutes, to its duty to provide public records relating to this agreement, contact the public records custodian at: c/o Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801, or recordrequest@gmscfl.com, phone: (407) 841-5524.

Reporting

We will issue a written report upon completion of our audit of Rolling Oaks Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Rolling Oaks Community Development District and believe this letter accurately summarizes the terms of our engagement, and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between DiBartolomeo, McBee, Hartley & Barnes and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

DiBartolomeo, McBee, Hartley & Barnes

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

RESPONSE:

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

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

Title: District Manager

Date: 10/14/26

SECTION 7

SECTION B

SECTION i

This item will be provided under separate cover

SECTION C

SECTION i

Rolling Oaks
Community Development District

Summary of Check Register

July 15, 2026 to October 14, 2026

Fund	Date	Check No.'s		Amount
General Fund - Truist				
	7/16/26	801-802	$	7,025.82
	7/23/26	803-804	$	13,067.50
	8/6/26	805-806	$	16,056.38
	8/13/26	807	$	137.50
	8/19/26	808-809	$	7,195.24
	8/27/26	810	$	835.00
	9/2/26	811-812	$	13,294.60
	9/10/26	813-814	$	147,527.06
	9/16/26	815-816	$	84.40
	9/24/26	817-818	$	21,240.84
	10/1/26	819-820	$	1,552.50
	10/8/26	821-823	$	16,994.91
		Autodrafts	$	50,402.06
		Total:	$	295,413.81
Supervisor Fees				
	July 2026 Meeting			
	Cora Difiore	50376	$	184.70
	Jared E Bouskilla	50377	$	184.70
	John F Chiste	50378	$	184.70
	Penny A Lozano	50379	$	184.70
	Peter C Brown	50380	$	184.70
		Total:	$	923.50
		Total Amount	**$**	**296,337.31**

*** CHECK DATES 07/15/2026 - 10/14/2026 *** ROLLING OAKS GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
7/16/26	00032	7/01/26	14157	202606	310-51300-31100				*	350.00		
			ENGINEER SVCS JUNE 26									
								DAVE SCHMITT ENGINEERING, INC.			350.00	000801
7/16/26	00001	7/01/26	199	202607	320-53800-34000				*	2,008.50		
			FIELD MANAGEMENT JULY 26									
		7/01/26	201	202607	310-51300-34000				*	3,647.92		
			MANAGEMENT FEES JULY 26									
		7/01/26	201	202607	310-51300-35200				*	67.00		
			WEBSITE ADMIN JULY 26									
		7/01/26	201	202607	310-51300-35100				*	112.67		
			INFORMATION TECH JULY 26									
		7/01/26	201	202607	310-51300-31300				*	721.00		
			DISSEMINATION SVC JULY 26									
		7/01/26	201	202607	310-51300-51000				*	.24		
			OFFICE SUPPLIES									
		7/01/26	201	202607	310-51300-42000				*	118.49		
			POSTAGE									
								GOVERNMENTAL MANAGEMENT SERVICES-CF			6,675.82	000802
7/23/26	00046	7/01/26	INV/2026	202607	320-53800-46202				*	2,685.00		
			LANDSCAPE ENHANCEMENTS									
		7/08/26	INV/2026	202607	320-53800-46200				*	6,900.00		
			ANNUAL PALM TRIMMING									
		7/14/26	INV/2026	202607	320-53800-46201				*	2,520.00		
			IRRIGATION REPAIRS									
								MCMASTER LANDSCAPE, LLC			12,105.00	000803
7/23/26	00003	7/21/26	28740	202606	310-51300-31500				*	962.50		
			GENERAL COUNSEL JUNE 26									
								STRALEY ROBIN VERICKER			962.50	000804
8/06/26	00046	8/01/26	INV/2026	202608	320-53800-46200				*	12,569.60		
			LANDSCAPE MAINT AUG 26									
								MCMASTER LANDSCAPE, LLC			12,569.60	000805
8/06/26	00019	8/01/26	PSI28802	202608	320-53800-47000				*	1,248.37		
			POND MAINTENANCE AUG 26									
		8/01/26	PSI28805	202608	320-53800-47000				*	2,238.41		
			POND MAINTENANCE AUG 26									
								SOLITUDE LAKE MANAGEMENT LLC DBA			3,486.78	000806
8/13/26	00032	8/01/26	14241	202607	310-51300-31100				*	137.50		
			ENGINEER SVCS JULY 26									
								DAVE SCHMITT ENGINEERING, INC.			137.50	000807

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	EXPENSED TO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/19/26	00001	8/01/26	202	202608	320-53800-34000				*	2,008.50		
			FIELD MANAGEMENT AUG 26									
		8/01/26	204	202608	310-51300-34000				*	3,647.92		
			MANAGEMENT FEES AUG26									
		8/01/26	204	202608	310-51300-35200				*	67.00		
			WEBSITE ADMIN AUG26									
		8/01/26	204	202608	310-51300-35100				*	112.67		
			INFORMATION TECH AUG26									
		8/01/26	204	202608	310-51300-31300				*	721.00		
			DISSEMINATION SVC AUG26									
		8/01/26	204	202608	310-51300-51000				*	.39		
			OFFICE SUPPLIES									
		8/01/26	204	202608	310-51300-42000				*	103.46		
			POSTAGE									
		8/01/26	204	202608	310-51300-49300				*	378.00		
			EMBASSY SUITE MTG ROOM									
								GOVERNMENTAL MANAGEMENT SERVICES-CF			7,038.94	000808
8/19/26	00013	8/17/26	08172026	202608	300-20700-10300				*	86.78		
			TSFR OF TAX RECEIPT S16									
		8/17/26	08172026	202608	300-20700-10300				*	69.52		
			TSFR OF TAX RECEIPT S18									
								ROLLING OAKS CDD C/O REGIONS BANK			156.30	000809
8/27/26	00003	8/18/26	28938	202607	310-51300-31500				*	835.00		
			GENERAL COUNSEL JULY 26									
								STRALEY ROBIN VERICKER			835.00	000810
9/02/26	00046	9/01/26	INV/2026	202609	320-53800-46200				*	12,569.60		
			LANDSCAPE MAINT SEPT26									
		9/01/26	INV/2026	202609	320-53800-46201				*	725.00		
			LANDSCAPE REPAIRS									
								MCMASTER LANDSCAPE, LLC			13,294.60	000811
9/02/26	00053	9/02/26	09022026	202609	310-51300-11000				*	184.70		
			REISSUED CK#050375									
								PETER C BROWN			184.70	000812
9/16/26	00053	9/02/26	09022026	202609	310-51300-11000				V	184.70-		
			REISSUED CK#050375									
								PETER C BROWN			184.70-	000812
9/10/26	00013	9/02/26	09022026	202609	300-20700-10300				*	144,040.28		
			TSFR OF TAX RECEIPTS S22									
								ROLLING OAKS CDD C/O REGIONS BANK			144,040.28	000813

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/10/26	00019	9/02/26	PSI20334	202609	320-53800-47000		*	1,248.37		
			POND MAINTENANCE SEPT26							
		9/02/26	PSI30234	202609	320-53800-47000		*	2,238.41		
			POND MAINTENANCE SEPT26							
						SOLITUDE LAKE MANAGEMENT LLC DBA			3,486.78	000814
9/16/26	00016	9/16/26	09162026	202609	310-51300-11000		*	184.70		
			REISSUED CHECK#050373							
						JOHN F CHISTE			184.70	000815
10/13/26	00016	9/16/26	09162026	202609	310-51300-11000		V	184.70-		
			REISSUED CHECK#050373							
						JOHN F CHISTE			184.70-	000815
9/16/26	00023	9/10/26	DB1F5EDA	202609	310-51300-48000		*	84.40		
			NOT PUBLIC NOT 9/17/26							
						OSCEOLA NEWS GAZETTE			84.40	000816
9/24/26	00005	9/17/26	34198	202609	300-15500-10000		*	14,681.00		
			ANNUAL INSURANCE FY27							
						EGIS INSURANCE ADVISORS LLC			14,681.00	000817
9/24/26	00001	9/01/26	205	202609	320-53800-34000		*	2,008.50		
			FIELD MANAGEMENT SEPT26							
		9/01/26	207	202609	310-51300-34000		*	3,647.92		
			MANAGEMENT FEES SEPT26							
		9/01/26	207	202609	310-51300-35200		*	67.00		
			WEBSITE ADMIN SEPT26							
		9/01/26	207	202609	310-51300-35100		*	112.67		
			INFORMATION TECH SEPT26							
		9/01/26	207	202609	310-51300-31300		*	721.00		
			DISSEMINATION SVC SEPT26							
		9/01/26	207	202609	310-51300-51000		*	.12		
			OFFICE SUPPLIES							
		9/01/26	207	202609	310-51300-42000		*	2.63		
			POSSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			6,559.84	000818
10/01/26	00046	9/30/26	INV/2026	202609	320-53800-46201		*	1,487.50		
			IRRIGATION REPLACEMENT							
						MCMASTER LANDSCAPE, LLC			1,487.50	000819
10/01/26	00003	9/23/26	29064	202608	310-51300-31500		*	65.00		
			GENERAL COUNSEL AUG26							
						STRALEY ROBIN VERICKER			65.00	000820

*** CHECK DATES 07/15/2026 - 10/14/2026 *** ROLLING OAKS GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/08/26	00046	10/01/26	INV/2026 202610 LANDSCAPE MAINT OCT26	202610	320	53800-46200				*	12,569.60		
									MCMASTER LANDSCAPE, LLC			12,569.60	000821
10/08/26	00023	10/02/26	DB1F5EDA 202610 NOT LAND MTG 10/8 & 10/15	202610	310	51300-48000				*	163.31		
									OSCEOLA NEWS GAZETTE			163.31	000822
10/08/26	00019	10/02/26	PSI30831 202610 POND MAINTENANCE #4 OCT26	202610	320	53800-47000				*	1,273.00		
		10/02/26	PSI30831 202610 POND MAINT #1-5 OCT26	202610	320	53800-47000				*	706.00		
		10/02/26	PSI30831 202610 POND MAINT #-4 OCT26	202610	320	53800-47000				*	2,283.00		
									SOLITUDE LAKE MANAGEMENT LLC DBA			4,262.00	000823
									TOTAL FOR BANK A		245,011.75		

*** CHECK DATES 07/15/2026 - 10/14/2026 *** ROLLING OAKS GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
8/18/26	00050	6/25/26	2539-06. 3100 ROLLING OAKS B JUN26	202606	320	53800-43100			TOHO WATER AUTHORITY	V	1,425.28-	1,425.28-	080242
8/04/26	00024	7/24/26	6688-07. 000 SPLENDID CHINA JUL26	202607	320	53800-43200			DUKE ENERGY	*	1,833.42	1,833.42	080259
8/04/26	00024	7/29/26	0317-07. 8000 FINS UP CIR JULY 26	202607	320	53800-43200			DUKE ENERGY	*	1,298.15	1,298.15	080260
8/04/26	00024	7/29/26	5611-07. 8100 FINS UP CIR JUL 26	202607	320	53800-43200			DUKE ENERGY	*	1,379.38	1,379.38	080261
8/04/26	00024	7/29/26	8992-07. 00 FINS UP CUR LITE JUL26	202607	320	53800-43200			DUKE ENERGY	*	817.38	817.38	080262
8/04/26	00024	7/30/26	6836-07. 000 SPLENDID CHINA JUL 26	202607	320	53800-43200			DUKE ENERGY	*	881.92	881.92	080263
8/10/26	00024	8/03/26	5851-07. 3200 INSPIRATION DR JUL26	202607	320	53800-43200			DUKE ENERGY	*	3,256.69	3,256.69	080264
8/10/26	00024	8/04/26	6175-07. 000 FINS UP CIR JUL 26	202607	320	53800-43200			DUKE ENERGY	*	1,816.79	1,816.79	080265
8/10/26	00024	8/04/26	8184-07. 0 FINS UP CIR LITE2 JUL26	202607	320	53800-43200			DUKE ENERGY	*	831.35	831.35	080266
8/10/26	00024	8/06/26	7636-07. 00 FUNIE STEED RD JUL 26	202607	320	53800-43200			DUKE ENERGY	*	1,283.13	1,283.13	080267
8/10/26	00050	7/27/26	2539-07. 3100 ROLLING OAKS JUL 26	202607	320	53800-43100			TOHO WATER AUTHORITY	*	347.14	347.14	080268
8/10/26	00050	7/27/26	3959-07. 8000 FINS UP EVEN JUL 26	202607	320	53800-43100			TOHO WATER AUTHORITY	*	774.82	774.82	080269

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
8/10/26	00050	7/27/26	4340-07. 202607	320		53800		43100		*	3,031.31		
			3200 INSPIRATION BL JUL26										
									TOHO WATER AUTHORITY			3,031.31	080270
8/10/26	00050	7/27/26	4769-07. 202607	320		53800		43100		*	146.18		
			8000 BLK RANGE PRO JUL26										
									TOHO WATER AUTHORITY			146.18	080271
8/10/26	00050	7/27/26	8319-07. 202607	320		53800		43100		*	4,078.89		
			8100 FINS UP BLK JUL 26										
									TOHO WATER AUTHORITY			4,078.89	080272
8/10/26	00050	7/27/26	8329-07. 202607	320		53800		43100		*	1,559.90		
			8100 FINS UP BLK JUL 26										
									TOHO WATER AUTHORITY			1,559.90	080273
8/10/26	00050	7/28/26	9509-07. 202607	320		53800		43100		*	35.20		
			8000 BLK RANGE RM A JUL26										
									TOHO WATER AUTHORITY			35.20	080274
8/17/26	00024	8/11/26	0858-07. 202607	320		53800		43200		*	688.58		
			000 FINS UP CUR JUL26										
									DUKE ENERGY			688.58	080275
8/17/26	00024	8/11/26	5314-07. 202607	320		53800		43000		*	57.71		
			81411 FINS UP CIR JUL26										
									DUKE ENERGY			57.71	080276
8/17/26	00024	8/11/26	5843-07. 202607	320		53800		43000		*	170.76		
			29891 MACAW ST JUL26										
									DUKE ENERGY			170.76	080277
8/17/26	00024	8/11/26	6448-07. 202607	320		53800		43000		*	90.99		
			3190 MARGARITAVILLE JUL26										
									DUKE ENERGY			90.99	080278
8/17/26	00024	8/12/26	5083-07. 202607	320		53800		43000		*	305.98		
			30501 PARROT HEAD JUL26										
									DUKE ENERGY			305.98	080279
8/17/26	00024	8/12/26	5588-07. 202607	320		53800		43000		*	58.54		
			80871 SURF ST JUL26										
									DUKE ENERGY			58.54	080280
8/17/26	00050	8/05/26	3289-07. 202607	320		53800		43100		*	31.62		
			3200 INSPIRATION DR JUL26										
									TOHO WATER AUTHORITY			31.62	080281

*** CHECK DATES 07/15/2026 - 10/14/2026 *** ROLLING OAKS GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
7/31/26	00050	6/25/26	2539-06. 3100 ROLLING OAKS JUN26	202606	320	53800-43100				*	618.08		
									TOHO WATER AUTHORITY			618.08	080282
8/31/26	00024	8/25/26	6688-08. 000 SPLENDID CHINA AUG26	202608	320	53800-43200				*	1,833.42		
									DUKE ENERGY			1,833.42	080283
8/31/26	00024	8/27/26	0317-08. 8000 FINS UP CIR AUG26	202608	320	53800-43200				*	1,298.15		
									DUKE ENERGY			1,298.15	080284
8/31/26	00024	8/27/26	5611-08. 8100 FINS UP CIR AUG26	202608	320	53800-43200				*	1,379.38		
									DUKE ENERGY			1,379.38	080285
8/31/26	00024	8/27/26	8992-08. 00 FINS UP CIR LITE AUG26	202608	320	53800-43200				*	817.38		
									DUKE ENERGY			817.38	080286
8/31/26	00024	8/28/26	6836-08. 000 SPLEDID CHINA AUG26	202608	320	53800-43200				*	881.92		
									DUKE ENERGY			881.92	080287
9/08/26	00024	9/02/26	5851-08. 3200 INSPIRATION DR AUG26	202608	320	53800-43200				*	3,256.69		
									DUKE ENERGY			3,256.69	080288
9/08/26	00024	9/02/26	6175-08. 000 FINS UP CIR AUG26	202608	320	53800-43200				*	1,816.94		
									DUKE ENERGY			1,816.94	080289
9/08/26	00024	9/02/26	8184-08. 0 FINS UP CIR # 2 AUG26	202608	320	53800-43200				*	831.44		
									DUKE ENERGY			831.44	080290
9/08/26	00024	9/04/26	7636-08. 00 FUNIE STEED RD AUG26	202608	320	53800-43200				*	1,283.18		
									DUKE ENERGY			1,283.18	080291
9/08/26	00050	7/27/26	6269-07. 3190 MARGARITAVILLE JUL26	202607	320	53800-43100				*	57.91		
									TOHO WATER AUTHORITY			57.91	080292
9/08/26	00050	7/27/26	6279-07. 2990 MACAW GUARD2 JUL26	202607	320	53800-43100				*	79.57		
									TOHO WATER AUTHORITY			79.57	080293

*** CHECK DATES 07/15/2026 - 10/14/2026 *** ROLLING OAKS GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/08/26	00050	8/27/26	2539-08. 3100 ROLLING OAKS B AUG26	202608	320	53800-43100				*	718.35		
									TOHO WATER AUTHORITY			718.35	080294
9/08/26	00050	8/27/26	3959-08. 8000 FINS UP EVEN AUG26	202608	320	53800-43100				*	242.84		
									TOHO WATER AUTHORITY			242.84	080295
9/08/26	00050	8/27/26	4340-08. 3200 INSPIRATION BL AUG26	202608	320	53800-43100				*	3,796.71		
									TOHO WATER AUTHORITY			3,796.71	080296
9/08/26	00050	8/27/26	4769-08. 8000 BLK RANGE ODD AUG26	202608	320	53800-43100				*	63.84		
									TOHO WATER AUTHORITY			63.84	080297
9/08/26	00050	8/27/26	6269-08. 3190 MARGARITAVILLE AUG26	202608	320	53800-43100				*	57.91		
									TOHO WATER AUTHORITY			57.91	080298
9/08/26	00050	8/27/26	6279-08. 2990 MACAW GUARD2 AUG26	202608	320	53800-43100				*	79.57		
									TOHO WATER AUTHORITY			79.57	080299
9/08/26	00050	8/27/26	8319-08. 8100 FINS UP BLK C AUG26	202608	320	53800-43100				*	4,583.83		
									TOHO WATER AUTHORITY			4,583.83	080300
9/08/26	00050	8/27/26	8329-08. 8100 FINS UP BLK D AUG26	202608	320	53800-43100				*	1,921.10		
									TOHO WATER AUTHORITY			1,921.10	080301
9/08/26	00050	8/28/26	9509-08. 8000 BLK RANGE RM A AUG26	202608	320	53800-43100				*	31.62		
									TOHO WATER AUTHORITY			31.62	080302
9/14/26	00024	9/10/26	0858-08. 000 FINS UP CIR AUG26	202608	320	53800-43200				*	688.66		
									DUKE ENERGY			688.66	080303
9/14/26	00024	9/10/26	5314-08. 81411 FINS UP CIR AUG26	202608	320	53800-43000				*	57.25		
									DUKE ENERGY			57.25	080304
9/14/26	00024	9/10/26	5843-08. 29891 MACAW ST AUG26	202608	320	53800-43000				*	177.28		
									DUKE ENERGY			177.28	080305

*** CHECK DATES 07/15/2026 - 10/14/2026 *** ROLLING OAKS GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/14/26	00024	9/10/26	6448-08. 3190 MARGARITAVILLE AUG26	202608	320	53800-43000				*	97.63		
									DUKE ENERGY			97.63	080306
9/14/26	00024	9/11/26	5083-08. 30501 PARROT HEAD AUG26	202608	320	53800-43000				*	291.37		
									DUKE ENERGY			291.37	080307
9/14/26	00024	9/11/26	5588-08. 80871 SURF ST AUG26	202608	320	53800-43000				*	57.87		
									DUKE ENERGY			57.87	080308
9/14/26	00050	9/04/26	3289-08. 3200 INSPIRATION DR AUG26	202608	320	53800-43100				*	31.62		
									TOHO WATER AUTHORITY			31.62	080309

TOTAL FOR BANK Z 50,402.06

TOTAL FOR REGISTER 295,413.81

SECTION ii

Rolling Oaks

Community Development District

Unaudited Financial Reporting

September 30, 2026

Table of Contents

1	Balance Sheet
2-3	General Fund
4	Series 2016 Debt Service
5	Series 2018 Debt Service
6	Series 2022 Debt Service
7	Series 2016 Capital Projects
8	Series 2018 Capital Projects
9	Series 2022 Capital Projects
10-11	Month to Month
12	Assessment Receipt Schedule
13	Long Term Debt Schedule
14	Series 2016 Construction Schedule
15	Series 2018 Construction Schedule
16	Series 2022 Construction Schedule

Rolling Oaks

Community Development District

Combined Balance Sheet

September 30, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Operating Account - Suntrust	$ 155,879	$ -	$ -	$ 155,879
State Board of Administration	$ 98,495	$ -	$ -	$ 98,495
Prepaid Expense	$ 14,681	$ -	$ -	$ 14,681
Due From Debt Service	$ 72,193	$ -	$ -	$ 72,193
Investments				
Series 2016				
Reserve	$ -	$ 560,850	$ -	$ 560,850
Revenue	$ -	$ 1,316,027	$ -	$ 1,316,027
Principal	$ -	$ 271	$ -	$ 271
Interest	$ -	$ 157	$ -	$ 157
Sinking Fund	$ -	$ 137	$ -	$ 137
Prepayment	$ -	$ 2,123	$ -	$ 2,123
Construction	$ -	$ -	$ 3	$ 3
Series 2018				
Reserve	$ -	$ 449,100	$ -	$ 449,100
Revenue	$ -	$ 978,592	$ -	$ 978,592
Interest	$ -	$ 126	$ -	$ 126
Principal	$ -	$ 584	$ -	$ 584
Prepayment	$ -	$ 571	$ -	$ 571
Sinking Fund	$ -	$ 110	$ -	$ 110
Construction	$ -	$ -	$ 4	$ 4
Series 2022				
Reserve	$ -	$ 586,541	$ -	$ 586,541
Revenue	$ -	$ 368,885	$ -	$ 368,885
Interest	$ -	$ 93	$ -	$ 93
Sinking Fund	$ -	$ 41	$ -	$ 41
Construction	$ -	$ -	$ 1,316	$ 1,316
Total Assets	**$ 341,248**	**$ 4,264,210**	**$ 1,323**	**$ 4,606,780**
Liabilities:				
Accounts Payable	$ 1,368	$ -	$ -	$ 1,368
Due to General Fund	$ -	$ 72,193	$ -	$ 72,193
Total Liabilities	**$ 1,368**	**$ 72,193**	**$ -**	**$ 73,560**
Fund Balances:				
Nonspendable:				
Prepaid Items	$ 14,681	$ -	$ -	$ 14,681
Unassigned:	$ 325,199	$ -	$ -	$ 325,199
Restricted:				
Debt Service 2016	$ -	$ 1,839,484	$ -	$ 1,839,484
Debt Service 2018	$ -	$ 1,396,973	$ -	$ 1,396,973
Debt Service 2022	$ -	$ 955,561	$ -	$ 955,561
Capital Projects 2016	$ -	$ -	$ 3	$ 3
Capital Projects 2018	$ -	$ -	$ 4	$ 4
Capital Projects 2022	$ -	$ -	$ 1,316	$ 1,316
Total Fund Balances	**$ 339,880**	**$ 4,192,017**	**$ 1,323**	**$ 4,533,220**
Total Liabilities & Fund Balance	$ 341,248	$ 4,264,210	$ 1,323	$ 4,606,780

Rolling Oaks

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Assessments - On Roll	$ 741,831	$ 741,831	$ 749,916	$ 8,085
Assessments - Direct	$ 189,754	$ 189,754	$ 189,754	$ -
Developer Contributions	$ 44,272	$ 44,272	$ 42,877	$ (1,395)
Interest Income	$ -	$ -	$ 8,291	$ 8,291
Total Revenues	**$ 975,858**	**$ 975,858**	**$ 990,838**	**$ 14,980**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 12,000	$ 6,000	$ 6,000
FICA Expense	$ 918	$ 918	$ 459	$ 459
Engineering	$ 10,000	$ 10,000	$ 3,994	$ 6,006
Attorney	$ 15,000	$ 15,000	$ 8,150	$ 6,850
Arbitrage	$ 1,350	$ 1,350	$ 1,350	$ -
Dissemination	$ 8,652	$ 8,652	$ 8,652	$ -
Assessment Administration	$ 10,500	$ 10,500	$ 10,500	$ -
Annual Audit	$ 3,500	$ 3,500	$ 3,500	$ -
Trustee Fees	$ 12,145	$ 12,145	$ 10,500	$ 1,645
Management Fees	$ 43,775	$ 43,775	$ 43,775	$ -
Information Technology	$ 1,352	$ 1,352	$ 1,352	$ -
Website Maintenance	$ 804	$ 804	$ 804	$ -
Telephone	$ 100	$ 100	$ -	$ 100
Postage	$ 800	$ 800	$ 857	$ (57)
Insurance	$ 9,927	$ 9,927	$ 8,082	$ 1,845
Printing & Binding	$ 500	$ 500	$ 8	$ 492
Legal Advertising	$ 2,000	$ 2,000	$ 295	$ 1,705
Other Current Charges	$ 2,000	$ 2,000	$ 472	$ 1,528
Office Supplies	$ 130	$ 130	$ 4	$ 126
Property Appraiser Fee	$ 350	$ 350	$ 838	$ (488)
Property Taxes	$ 80	$ 80	$ 5	$ 75
Meeting Room	$ 1,200	$ 1,200	$ 662	$ 538
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 137,259**	**$ 137,259**	**$ 110,433**	**$ 26,825**

Rolling Oaks

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Operations and Maintenance Expenses				
Field Operations				
Field Management	$ 24,102	$ 24,102	$ 24,102	$ -
Property Insurance	$ 8,000	$ 8,000	$ 6,995	$ 1,005
Electric	$ 12,000	$ 12,000	$ 7,633	$ 4,367
Streetlights	$ 180,000	$ 180,000	$ 156,907	$ 23,093
Utility-Water and Sewer	$ 165,000	$ 165,000	$ 120,966	$ 44,034
Landscape Maintenance	$ 271,817	$ 271,817	$ 216,179	$ 55,638
Landscape Enhancements	$ 50,000	$ 50,000	$ 23,760	$ 26,240
Landscape Irrigation	$ 10,000	$ 10,000	$ 15,281	$ (5,281)
Mulch	$ 49,000	$ 49,000	$ -	$ 49,000
Lake Maintenance	$ 48,680	$ 48,680	$ 43,225	$ 5,455
Pressure Washing	$ 10,000	$ 10,000	$ -	$ 10,000
Contingency	$ 10,000	$ 10,000	$ 2,681	$ 7,319
Total Operations and Maintenance:	**$ 838,599**	**$ 838,599**	**$ 617,730**	**$ 220,869**
Total Expenditures	**$ 975,858**	**$ 975,858**	**$ 728,163**	**$ 247,694**
Excess Revenues (Expenditures)	$ (0)		$ 262,675	
Fund Balance - Beginning	$ -		$ 77,205	
Fund Balance - Ending	$ (0)		$ 339,880	

Rolling Oaks

Community Development District

Debt Service Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Assessments - Tax Roll	$ 1,120,501	$ 1,120,501	$ 1,132,715	$ 12,213
Interest	$ 44,627	$ 44,627	$ 64,980	$ 20,353
Total Revenues	**$ 1,165,128**	**$ 1,165,128**	**$ 1,197,695**	**$ 32,566**
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		$ 87,301	
Fund Balance - Beginning	$ 1,213,928		$ 1,752,182	
Fund Balance - Ending	$ 1,265,419		$ 1,839,484	

Rolling Oaks

Community Development District

Debt Service Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Assessments	$ 897,697	$ 897,697	$ 907,482	$ 9,785
Interest	$ 34,624	$ 34,624	$ 58,372	$ 23,748
Total Revenues	**$ 932,322**	**$ 932,322**	**$ 965,854**	**$ 33,533**
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		$ (375,114)	
Fund Balance - Beginning	$ 855,565		$ 1,772,087	
Fund Balance - Ending	$ 896,834		$ 1,396,973	

Rolling Oaks

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Assessments - Direct	$ 576,163	$ 576,163	$ 576,161	$ (2)
Interest	$ 16,315	$ 16,315	$ 29,920	$ 13,605
Total Revenues	**$ 592,478**	**$ 592,478**	**$ 606,081**	**$ 13,603**
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		$ 26,994	
Fund Balance - Beginning	$ 345,077		$ 928,567	
Fund Balance - Ending	$ 358,468		$ 955,561	

Rolling Oaks

Community Development District

Capital Projects Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Interest	$ -	$ -	$ 3	$ 3
Total Revenues	**$ -**	**$ -**	**$ 3**	**$ 3**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ -		$ 3	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ -		$ 3	

Rolling Oaks

Community Development District

Capital Projects Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Interest	$ -	$ -	$ 55	$ 55
Total Revenues	**$ -**	**$ -**	**$ 55**	**$ 55**
Expenditures:				
Capital Outlay	$ -	$ -	$ 452,655	$ (452,655)
Total Expenditures	**$ -**	**$ -**	**$ 452,655**	**$ (452,655)**
Other Financing Sources/(Uses)				
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 September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Interest	$ -	$ -	$ 47	$ 47
Total Revenues	**$ -**	**$ -**	**$ 47**	**$ 47**
Expenditures:				
Capital Outlay - Construction	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ -		$ 47	
Fund Balance - Beginning	$ -		$ 1,268	
Fund Balance - Ending	$ -		$ 1,316	

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	$ 41,229	$ 50	$ -	$ 72,193	$ 749,916
Assessments - Direct	$ -	$ -	$ -	$ -	$ -	$ 94,877	$ 47,439	$ -	$ -	$ -	$ 47,439	$ -	$ 189,754
Developer Contributions	$ 42,877	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,877
Interest Income	$ -	$ -	$ 2	$ 541	$ 854	$ 1,343	$ 1,137	$ 1,072	$ 846	$ 772	$ 904	$ 820	$ 8,291
Total Revenues	**$ 42,877**	**$ 71,748**	**$ 459,691**	**$ 24,457**	**$ 21,620**	**$ 109,434**	**$ 83,801**	**$ 12,957**	**$ 42,075**	**$ 822**	**$ 48,343**	**$ 73,012**	**$ 990,838**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 2,000	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	$ -	$ 1,000	$ 1,000	$ -	$ -	$ 6,000
FICA Expense	$ 153	$ -	$ -	$ -	$ -	$ 77	$ 77	$ -	$ 77	$ 77	$ -	$ -	$ 459
Engineering	$ 100	$ 2,000	$ -	$ 425	$ -	$ 100	$ 300	$ -	$ 931	$ 138	$ -	$ -	$ 3,994
Attorney	$ 585	$ 780	$ 195	$ -	$ 1,945	$ 728	$ 1,810	$ 245	$ 963	$ 835	$ 65	$ -	$ 8,150
Arbitrage	$ -	$ -	$ -	$ -	$ 1,350	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,350
Dissemination	$ 721	$ 721	$ 721	$ 721	$ 721	$ 721	$ 721	$ 721	$ 721	$ 721	$ 721	$ 721	$ 8,652
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	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 43,775
Information Technology	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 1,352
Website Maintenance	$ 67	$ 67	$ 67	$ 67	$ 67	$ 67	$ 67	$ 67	$ 67	$ 67	$ 67	$ 67	$ 804
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 153	$ 102	$ 8	$ 59	$ 9	$ 90	$ 9	$ 156	$ 46	$ 118	$ 103	$ 3	$ 857
Insurance	$ 8,082	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,082
Printing & Binding	$ -	$ 2	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ -	$ -	$ -	$ 8
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 66	$ 145	$ -	$ -	$ 84	$ 295
Other Current Charges	$ -	$ 23	$ -	$ 50	$ 42	$ 44	$ 44	$ 44	$ 59	$ 46	$ 44	$ 77	$ 472
Office Supplies	$ 0	$ 1	$ 0	$ 0	$ 0	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 4
Property Appraiser Fee	$ -	$ -	$ -	$ -	$ 838	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 838
Property Taxes	$ -	$ 5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5
Meeting Room	$ -	$ -	$ -	$ -	$ -	$ -	$ 142	$ -	$ 142	$ -	$ 378	$ -	$ 662
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 36,797**	**$ 7,462**	**$ 4,752**	**$ 5,083**	**$ 8,733**	**$ 6,586**	**$ 7,935**	**$ 8,559**	**$ 7,911**	**$ 6,763**	**$ 5,140**	**$ 4,713**	**$ 110,433**

Rolling Oaks

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Operations and Maintenance Expenses													
Field Operations													
Field Management	$ 2,009	$ 2,009	$ 2,009	$ 2,009	$ 2,009	$ 2,009	$ 2,009	$ 2,009	$ 2,009	$ 2,009	$ 2,009	$ 2,009	$ 24,102
Property Insurance	$ 6,995	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,995
Utility - Electric	$ 632	$ 852	$ 887	$ 256	$ 931	$ 695	$ 647	$ 669	$ 697	$ 684	$ 681	$ -	$ 7,633
Streetlights	$ 14,486	$ 14,486	$ 14,514	$ 15,420	$ 13,276	$ 14,162	$ 14,162	$ 14,141	$ 14,087	$ 14,087	$ 14,087	$ -	$ 156,907
Utility - Water & Sewer	$ 13,949	$ 15,562	$ 17,099	$ 17,375	$ 10,026	$ 4,672	$ 7,383	$ 5,648	$ 7,582	$ 10,143	$ 11,527	$ -	$ 120,966
Landscape Maintenance	$ 21,992	$ 21,992	$ 12,570	$ 12,570	$ 52,170	$ 12,570	$ 12,570	$ 12,570	$ 12,570	$ 19,470	$ 12,570	$ 12,570	$ 216,179
Landscape Enhancements	$ -	$ -	$ 13,500	$ 150	$ -	$ -	$ -	$ 7,425	$ -	$ 2,685	$ -	$ -	$ 23,760
Landscape Irrigation	$ -	$ 269	$ 2,962	$ 388	$ 3,050	$ 1,583	$ -	$ -	$ 2,298	$ 2,520	$ -	$ 2,213	$ 15,281
Mulch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lake Maintenance	$ 3,487	$ 3,487	$ 3,487	$ 3,487	$ 3,487	$ 4,179	$ 4,179	$ 3,487	$ 3,487	$ 3,487	$ 3,487	$ 3,487	$ 43,225
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**	**$ 42,728**	**$ 55,083**	**$ 44,361**	**$ 20,277**	**$ 617,730**
Total Expenditures	**$ 103,028**	**$ 66,118**	**$ 71,780**	**$ 56,736**	**$ 93,681**	**$ 46,454**	**$ 48,884**	**$ 54,508**	**$ 50,639**	**$ 61,846**	**$ 49,500**	**$ 24,990**	**$ 728,163**
Excess Revenues (Expenditures)	$ (60,150)	$ 5,630	$ 387,912	$ (32,279)	$ (72,061)	$ 62,981	$ 34,917	$ (41,551)	$ (8,564)	$ (61,023)	$ (1,157)	$ 48,022	$ 262,675

Rolling Oaks CDD

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments	$ 789,180.60	$ 1,192,022.76	$ 954,997.44	$ 2,936,200.80
Net Assessments	$ 741,829.76	$ 1,120,501.39	$ 897,697.59	$ 2,760,028.75
	26.88%	40.60%	32.52%	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	$5,655.35	$8,542.16	$6,843.61	$21,041.12
11/21/25	ACH	$810.38	$0.00	($16.21)	$0.00	$794.17	$213.45	$322.41	$258.30	$794.16
11/21/25	ACH	$290,755.11	($11,630.17)	($5,582.51)	$0.00	$273,542.43	$73,521.66	$111,051.26	$88,969.50	$273,542.42
12/12/25	ACH	$1,664,695.55	($66,587.78)	($31,962.14)	$0.00	$1,566,145.63	$420,942.51	$635,815.25	$509,387.87	$1,566,145.63
12/22/25	ACH	$346,225.52	($13,218.74)	($6,660.14)	$0.00	$326,346.64	$87,714.18	$132,488.43	$106,144.04	$326,346.65
01/12/26	ACH	$95,456.73	($2,863.70)	($1,851.86)	$0.00	$90,741.17	$24,389.06	$36,838.60	$29,513.51	$90,741.17
01/12/26	ACH	$6,427.73	($192.83)	($124.70)	$0.00	$6,110.20	$1,642.28	$2,480.59	$1,987.34	$6,110.21
01/30/26	ACH	$0.00	$0.00	$0.00	$1,610.06	$1,610.06	$432.75	$653.64	$523.67	$1,610.06
02/09/26	ACH	$84,662.78	($1,749.29)	($1,658.26)	$0.00	$81,255.23	$21,839.46	$32,987.55	$26,428.21	$81,255.23
02/09/26	ACH	$4,321.42	$0.00	($86.44)	$0.00	$4,234.98	$1,138.27	$1,719.29	$1,377.42	$4,234.98
03/10/26	ACH	$56,129.73	($617.31)	($1,110.24)	$0.00	$54,402.18	$14,622.01	$22,085.90	$17,694.27	$54,402.18
04/08/26	ACH	$8,565.39	$0.00	($171.30)	$0.00	$8,394.09	$2,256.13	$3,407.79	$2,730.17	$8,394.09
04/08/26	ACH	$139,214.63	$0.00	($2,784.30)	$0.00	$136,430.33	$36,669.22	$55,387.24	$44,373.88	$136,430.33
04/27/26	ACH	$0.00	$0.00	$0.00	$192.79	$192.79	$51.82	$78.27	$62.70	$192.79
05/08/26	ACH	$632.96	$0.00	($12.66)	$0.00	$620.30	$166.72	$251.83	$201.75	$620.30
05/08/26	ACH	$49,295.98	$0.00	($985.92)	$0.00	$48,310.06	$12,984.59	$19,612.65	$15,712.82	$48,310.06
06/08/26	ACH	$37,288.04	$0.00	($745.76)	$0.00	$36,542.28	$9,821.69	$14,835.24	$11,885.35	$36,542.28
06/16/26	ACH	$131,952.45	$0.00	($2,718.22)	$3,958.60	$133,192.83	$35,799.05	$54,072.90	$43,320.88	$133,192.83
07/10/26	ACH	$0.00	$0.00	($0.75)	$37.14	$36.39	$9.78	$14.77	$11.84	$36.39
07/29/26	ACH	$0.00	$0.00	$0.00	$170.05	$170.05	$45.70	$69.04	$55.31	$170.05
	TOTAL	**$ 2,938,668.98**	**$ (97,623.86)**	**$ (56,900.82)**	**$ 5,968.64**	**$ 2,790,112.94**	**$ 749,915.68**	**$ 1,132,714.81**	**$ 907,482.44**	**$ 2,790,112.93**

101%	**Net Percent Collected**
0	**Bal. Remaining to Collect**

DIRECT BILL ASSESSMENTS

Rolling Oaks Splendid, LLC								
2026-01			Net Assessments	$765,915.53	$189,754.42	$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
8/7/26	5/1/26	200875	$191,478.88	$191,478.88	$47,438.60	$144,040.28	$47,438.60	$144,040.28
			$ 765,915.53	**$ 765,915.54**	**$ 189,754.42**	**$ 576,161.12**	**$ 189,754.42**	**$ 576,161.12**

Rolling Oaks

Community Development District

LONG TERM DEBT REPORT

SERIES 2016, SPECIAL ASSESSMENT BONDS		
INTEREST RATES:	4.500%, 5.250%, 5.875%, 6.000%	
MATURITY DATE:	11/1/2047	
RESERVE FUND DEFINITION	50% of MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	$559,725	
RESERVE FUND BALANCE	$560,850	
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	$449,100	
RESERVE FUND BALANCE	$449,100	
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	$586,541	
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
6/1/26			Interest	$0.01
7/1/26			Interest	$0.01
8/1/26			Interest	$0.01
9/1/26			Interest	$0.01
		TOTAL	**$**	**2.89**
		Acquisition/Construction Fund at 09/30/25	**$**	**(0.00)**
		Interest Earned and Transfer In thru 09/30/26	**$**	**2.89**
		Requisitions Paid thru 09/30/26	**$**	**-**
		Remaining Acquisition/Construction Fund	**$**	**2.89**

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
6/1/26		Interest		$0.01
7/1/26		Interest		$0.01
8/1/26		Interest		$0.01
9/1/26		Interest		$0.01
		TOTAL		**$ 449,970.94**

Acquisition/Construction Fund at 09/30/25	**$ 2,687.95**
Interest Earned and Transfer In thru 09/30/26	**$ 449,970.94**
Requisitions Paid thru 09/30/26	**$ (452,654.85)**
Remaining Acquisition/Construction Fund	**$ 4.04**

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
6/1/26			Interest	$3.86
7/1/26			Interest	$3.78
8/1/26			Interest	$3.92
9/1/26			Interest	$3.96
		TOTAL	**$**	**47.34**

Acquisition/Construction Fund at 09/30/25	**$**	**1,268.29**
Interest Earned and Transfer In thru 09/30/26	**$**	**47.34**
Requisitions Paid thru 09/30/26	**$**	**-**
Remaining Acquisition/Construction Fund	**$**	**1,315.63**

SECTION D

ROLLING OAKS CDD

FIELD MANAGER’S REPORT | Landscape Improvement Concepts

October 13, 2026 • Board of Supervisors review • Conceptual landscape presentation

EXECUTIVE SUMMARY

Four photographic before-and-after comparisons illustrate proposed improvements to roadside planting strips and palm-lined landscape beds. The concepts include conversion of seashell and selected mulch areas to Bermuda grass, and ornamental replacement plantings using liriope, purple oyster plants, dwarf ixora, and bird of paradise. Existing pink muhly grasses are retained in the final concept.

Presentation note: “After” images are digital design visualizations, not photographs of completed construction. All improvements remain subject to field measurements, irrigation review, utility clearances, budget approval, and final planting plans.

PROPOSED SCOPE AT A GLANCE

AREA	PROPOSED IMPROVEMENT
1. Sidewalk / curb strip	Bermuda grass replaces seashell; retain seashell beneath distant palms.
2. Palm-lined streetscape	Bermuda grass replaces seashell and mulch in the designated roadside areas.
3. Triangular curb bed	Liriope, purple oyster, dwarf ixora, and bird of paradise layered around retained palms.
4. Long palm landscape bed	Same layered ornamental palette; retain existing pink muhly at left.

01 | SIDEWALK / CURB CONVERSION

Replace seashell with Bermuda grass from the foreground toward the palm-lined area; maintain seashell beneath the palms, with the turf transition approximately 10 feet before the palm trees.

BEFORE | Existing conditions	AFTER | Concept rendering
	

Design intent: The proposed treatment shown in the rendering is conceptual. Existing grades, utilities, tree-root zones, irrigation, and final plant spacing must be verified prior to installation.

02 | PALM-LINED STREETSCAPE

Replace seashell in the foreground roadside strip with Bermuda grass. Across the roadway, replace the identified seashell and mulch strip with Bermuda grass.

BEFORE | Existing conditions	AFTER | Concept rendering
	

Design intent: The proposed treatment shown in the rendering is conceptual. Existing grades, utilities, tree-root zones, irrigation, and final plant spacing must be verified prior to installation.

03 | TRIANGULAR LANDSCAPE BED

Replace existing understory plants with a layered combination of liriope, purple oyster plants, dwarf ixora, and bird of paradise. Preserve established palms.

BEFORE | Existing conditions	AFTER | Concept rendering
	

Design intent: The proposed treatment shown in the rendering is conceptual. Existing grades, utilities, tree-root zones, irrigation, and final plant spacing must be verified prior to installation.

04 | PALM LANDSCAPE CORRIDOR

Install the same layered ornamental plant palette around existing palms, while retaining the pink muhly grasses on the left side.

BEFORE | Existing conditions	AFTER | Concept rendering
	

Design intent: The proposed treatment shown in the rendering is conceptual. Existing grades, utilities, tree-root zones, irrigation, and final plant spacing must be verified prior to installation.

PLANT PERFORMANCE AT A GLANCE

Photo details from the conceptual landscape renderings



BERMUDA GRASS

Cynodon dactylon

DROUGHT TOLERANCE

HIGH

COLD: Frost dormant

High drought tolerance; warm-season turf.



LIRIOPE

Liriope muscari

DROUGHT TOLERANCE

MOD-HIGH

COLD: ~0–10°F

Hardy edging; moderate-high drought tolerance.



PURPLE OYSTER

Tradescantia spathacea

DROUGHT TOLERANCE

MODERATE

COLD: ~30–32°F

Frost-tender purple foliage groundcover.



DWARF IXORA

Ixora cultivars

DROUGHT TOLERANCE

MODERATE

COLD: ~35°F

Colorful flowering shrub; frost sensitive.

COLOR KEY More green bars = greater drought resilience after establishment

Blue labels = approximate cold response / exposure thresholds

PLANT PERFORMANCE AT A GLANCE

Photo details from the conceptual landscape renderings



BIRD OF PARADISE

Strelitzia reginae

DROUGHT TOLERANCE

MODERATE

COLD: ~28–32°F

Tropical accent with showy orange blooms.



PINK MUHLY GRASS

Muhlenbergia capillaris

DROUGHT TOLERANCE

HIGH

COLD: ~0–10°F

Drought-hardy grass; existing plants retained.

HOW TO READ THIS GUIDE

Drought bars compare relative established-plant resilience, not irrigation needs.
Cold temperatures are approximate: duration, exposure and cultivar affect injury.

FIELD IMPLEMENTATION NOTES

- Confirm irrigation coverage and turf establishment requirements.
- Protect palm root zones and maintain clearance at tree trunks.
- Review utilities, drainage, sightlines and final planting spacing.
- Verify quantities and obtain vendor pricing before authorization.

DESIGN STATUS

These images depict proposed improvements, not completed construction.
The existing pink muhly grasses are to remain in the final planting area.

Site Report

18446777605

Reference Number: **20261013-18446777605**	Form Name: **Site Report**
Submitter Name: **Jarett Wright | jwright@gmscfl.com**	Date Sent on Device: **Oct 13, 2026 10:56:18 AM EDT**
Location: **8000 Fins Up Cir, Kissimmee, FL 34747, USA Oct 13, 2026 10:56:08 AM EDT [View Map]**	

NEW PAGE

District Status Review

District	Rolling Oaks CDD
Site Inspected By	Jarett Wright - Field Manager

Issue Details

ISSUE DETAILS 1 OF 3

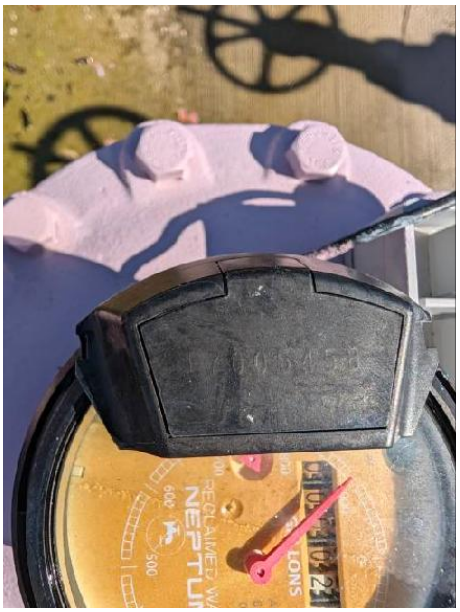
Issue Details

Date / Time	Oct 13, 2026 10:41:00 AM EDT
Assignment	Backflow Service Provider
GeoLocation	8195 Fins Up Cir, Kissimmee, FL 34747, USA latitude: 28.342462047560037 altitude: 0.0 longitude: -81.60843584686518 [viewMap]
Action Item Picture	









Action Item Description	The packing on the backflow across from the main resort appears to be leaking. Aaron's Blowflow Service has been contacted for repairs.
Request Vendor Proposal	Yes

ISSUE DETAILS 2 OF 3

Issue Details

Date / Time	Oct 13, 2026 10:41:00 AM EDT
Assignment	Landscaper
GeoLocation	8024 Fins Up Cir, Kissimmee, FL 34747, USA latitude: 28.34232 altitude: 8.3 longitude: -81.6110617 [viewMap]

Action Item Picture



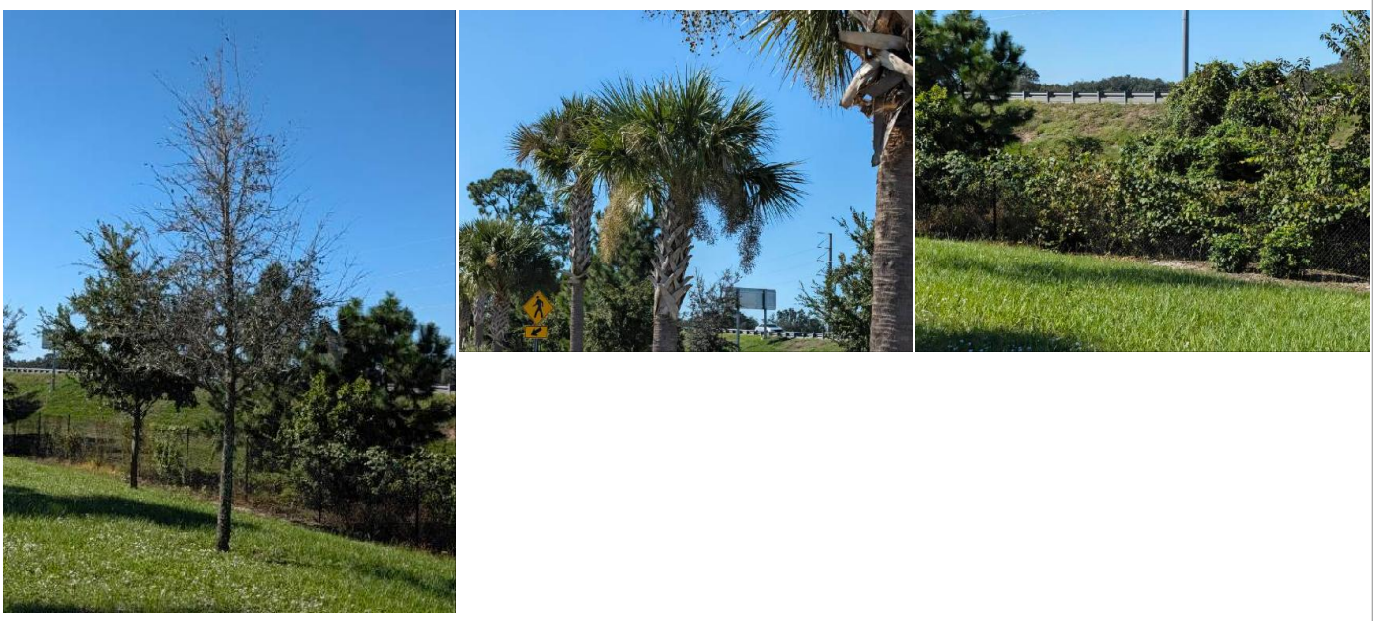
Action Item Description	All palms on property need to be scheduled for trimming.
Request Vendor Proposal	Yes

ISSUE DETAILS 3 OF 3

Issue Details

Date / Time	Oct 13, 2026 10:41:00 AM EDT
Assignment	Landscaper
GeoLocation	8024 Fins Up Cir, Kissimmee, FL 34747, USA latitude: 28.34232 altitude: 8.3 longitude: -81.6110617 [viewMap]

Action Item Picture



Action Item Description	Palm Trees under 15 feet need to be trimmed during regular detailing maintenance with a pole saw. Please ensure all seed pods are removed. Need proposal to flush cut and remove dead oak tree.

	All vines need to be removed from the fence line.
Request Vendor Proposal	Yes

Work Order	01043393	Account	Rolling Oaks CDD
Actual Start	10/2/2026 7:37 AM	Contact	Jarett Wright
		Address	8000 Fins Up Circle Kissimmee, FL 34747 United States

Appointment Information

Specialist Comments to Customer	Today's visit we targeted invasive algae with copper sulfate. This mixture will help suppress algae growth and proliferation. We also used an aquatic herbicide to help suppress unwanted weeds.	Name	Tristan Burch
		Specialist State License Number	

Assets Serviced

Work Order Line Item

Asset Name	Status	Product Work Type Name
Rolling Oaks CDD - Mid-Lake	Inspected	
Rolling Oaks CDD - Orlando Lake 4	Inspected	
Rolling Oaks CDD - Orlando Lake 3	Inspected	
Rolling Oaks CDD - Orlando Lake 2	Inspected	
Rolling Oaks CDD - Orlando Lake 1	Inspected	

Service Parameters Applied

Work Order Line Item

Asset Name	Product Work Type Name	Specialist Comments
Rolling Oaks CDD - Mid-Lake	ALGAE CONTROL	
Rolling Oaks CDD - Mid-Lake	LAKE WEED CONTROL	
Rolling Oaks CDD - Mid-Lake	SHORELINE WEED CONTROL	
Rolling Oaks CDD - Mid-Lake	TRASH / DEBRIS COLLECTION (IN HOUSE)	

Asset Name	Product Work Type Name	Specialist Comments
Rolling Oaks CDD - Orlando Lake 1	ALGAE CONTROL	
Rolling Oaks CDD - Orlando Lake 1	LAKE WEED CONTROL	
Rolling Oaks CDD - Orlando Lake 1	SHORELINE WEED CONTROL	
Rolling Oaks CDD - Orlando Lake 1	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Rolling Oaks CDD - Orlando Lake 2	ALGAE CONTROL	
Rolling Oaks CDD - Orlando Lake 2	LAKE WEED CONTROL	
Rolling Oaks CDD - Orlando Lake 2	SHORELINE WEED CONTROL	
Rolling Oaks CDD - Orlando Lake 2	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Rolling Oaks CDD - Orlando Lake 3	ALGAE CONTROL	
Rolling Oaks CDD - Orlando Lake 3	LAKE WEED CONTROL	
Rolling Oaks CDD - Orlando Lake 3	SHORELINE WEED CONTROL	
Rolling Oaks CDD - Orlando Lake 3	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Rolling Oaks CDD - Orlando Lake 4	ALGAE CONTROL	
Rolling Oaks CDD - Orlando Lake 4	LAKE WEED CONTROL	
Rolling Oaks CDD - Orlando Lake 4	SHORELINE WEED CONTROL	
Rolling Oaks CDD - Orlando Lake 4	TRASH / DEBRIS COLLECTION (IN HOUSE)	

Service Photos

SECTION i

McMaster Landscape, LLC

1635 N Garfield Ave

DeLand, FL 32724

Invoicing Address:
Rolling Oaks Community Development District, Rolling Oaks Community Development District

Shipping Address:
MV CDD
7940 W Irlo Bronson Memorial Hwy H
Kissimmee FL 34747
United States

Rolling Oaks Community Development District,
Jarett Wright

Quotation # SO26/00529

Your Reference:	Quotation Date:	Salesperson:
Annual Mulch Refreshment Budgeted	09/01/2026	Marisol Real

Description	Quantity	Unit Price	Taxes	Amount
Bulk Mulch MV	1,000.00 Cubic Yard(s)	52.5000		$ 52,500.00
Inspiration Way 50,000 sqft suggested quantity 350 Cubic Yards				
Fins up 200,000 sqft suggested quantity 1250 Cubic Yards				

Total	$ 52,500.00

SECTION ii

McMaster Landscape, LLC

1635 N Garfield Ave

DeLand, FL 32724

Invoicing Address:
Rolling Oaks Community Development District, Rolling Oaks Community Development District

Shipping Address:
MV CDD
7940 W Irlo Bronson Memorial Hwy H
Kissimmee FL 34747
United States

Rolling Oaks Community Development District, Jarett Wright

Quotation # SO26/00528

Your Reference:	Quotation Date:	Salesperson:
Inspiration Way Hardwood tree removal	09/01/2026	Marisol Real

Description	Quantity	Unit Price	Taxes	Amount
Hardwood Tree Removal	29.00 Each	225.0000		$ 6,525.00
Stump Grinding Mechanical removal of stumps with a grinder.	29.00 Each	100.0000		$ 2,900.00
Debris Removal (20 CY)	2.00 Each	650.0000		$ 1,300.00
Total				$ 10,725.00