



# *Oakstead Community Development District*

**March 19, 2026**

**Agenda Package**

2005 PAN AM CIRCLE, SUITE 300  
TAMPA, FL 33706

## **CLEAR PARTNERSHIPS**



**COLLABORATION**



**LEADERSHIP**



**EXCELLENCE**



**ACCOUNTABILITY**



**RESPECT**

# OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT

**Board of Supervisors :**

Fred Krauer, Chairman  
Barbara Feldman, Vice Chair  
Joe Cascio, Assistant Secretary  
Dennis Priebe, Assistant Secretary

**Staff:**

Mark Vega & John Weaver, District Manager  
Kathryn "KC" Hopkinson, District Counsel  
Stephen Brletic, District Engineer  
Lynn Tempura, Park & Clubhouse Director  
Luis Diaz, Field Manager  
Mary Polanec, District Accountant  
Tabitha Blackwelder, District Admin  
Howard Neal, Field Inspection Director

## REGULAR MEETING AGENDA

**Thursday, March 19, 2026 – 12:00 p.m.**

Zoom Call information:

Meeting ID: 958 231 2252

Passcode: 129733 Phone # 305-224-1968

- 1. Call to Order and Roll Call**
- 2. Pledge of Allegiance**
- 3. Audience Comments – Three (3) Minute Time Limit**
- 4. Business Administration**
  - A. Consideration of Minutes from the Meeting held February 19, 2026 ..... Page 4
  - B. Acceptance of January 2026 Financial Statements..... Page 9
  - C. Review of January 2026 Check Register ..... Page 30
  - D. Review of January 2026 Expenditure Report ..... Page 33
- 5. Staff Reports**
  - A. Accounting Staff Report
  - B. District Engineer
    - i. Discussion ROW Assessment..... Page 57
    - ii. Discussion Annual Bond Observation Report ..... Page 65
  - C. District Counsel
  - D. District Manager
  - E. Onsite Manager
- 6. Business Items**
  - A. Consideration of Resolution 2026-08: Records Retention Schedule..... Page 113
  - B. Consideration of LLS Engagement Letter for Bond Series 2016A ..... Page 116
  - C. Consideration of LLS Engagement Letter for Bond Series 2017A ..... Page 119
  - D. Review of LLS 2025 Arbitrage Report Bond Series 2016A ..... Page 122
  - E. Review of LLS 2026 Arbitrage Report Bond Series 2017A ..... Page 132
  - F. Consideration of Fiscal Year 2025 Final Audit Report ..... Page 142
  - G. Discussion of 19341 Weymouth Drive - Email Sent to HOA Requesting Resident Remove Tree; CDD to Repair the CDD Infrastructure (sidewalk, curb and road)
  - H. Discussion of 100 Sidewalk Grinds Not Exceeding 1 Inch
    - i. Sidewalk Grind Project Comparison Chart ..... Page 172
      - a. ACPLM Proposal (*under separate cover*)
      - b. C&K Proposal..... Page 173
      - c. Inframark Proposal #116 ..... Page 174
      - d. SiteMasters Proposal (*under separate cover*)
  - I. Approval of Juniper Contract Exhibit B ..... Page 175

**District Office:**

Inframark c/o Oakstead CDD  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

**Meeting Location**

Oakstead Clubhouse  
3038 Oakstead Boulevard  
Land O' Lakes, FL 34638

<https://www.oaksteadcdd.org/>

# OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT

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Luis Diaz, Field Manager  
Mary Polanec, District Accountant  
Tabitha Blackwelder, District Admin  
Howard Neal, Field Inspection Director

**7. Supervisor Requests**

**8. Adjournment**

*The next workshop is scheduled for Tuesday, April 6, 2026, at 10:00 a.m.  
The next regular Board meeting is scheduled for Thursday, April 16, 2026, at 12:00 p.m.*

**District Office:**

Inframark c/o Oakstead CDD  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

<https://www.oaksteadcdd.org/>

**Meeting Location**

Oakstead Clubhouse  
3038 Oakstead Boulevard  
Land O' Lakes, FL 34638

**MINUTES OF MEETING  
OAKSTEAD  
COMMUNITY DEVELOPMENT DISTRICT**

1 The regular meeting of the Board of Supervisors of the Oakstead Community Development  
2 District was held Tuesday, February 19, 2026, at 6:30 p.m. at the Oakstead Clubhouse, located at  
3 3038 Oakstead Boulevard, Land O' Lakes, Florida 34638.

4  
5 Present and constituting a quorum were:

6	Fred Krauer	Chairman
7	Barbara Feldman	Vice Chair
8	Dennis Priebe	Assistant Secretary
9	Joe Cascio	Assistant Secretary

10

11 Also either in person or via Zoom Communications were:

12	Michael Perez	District Manager, Inframark
13	Kathryn Hopkinson	District Counsel
14	Lynn Tempura	Onsite Manager
15	Residents and Members of the Public	

16

17 *This is not a certified or verbatim transcript but rather represents the context and summary of*  
18 *the meeting. The full meeting is available in audio format upon request. Contact the District*  
19 *Office for any related costs for an audio copy.*

20

21 **FIRST ORDER OF BUSINESS** **Call to Order and Roll Call**

22 Mr. Krauer called the meeting to order and conducted roll call. A quorum was established.

23

24 **SECOND ORDER OF BUSINESS** **Pledge of Allegiance**

25 The Pledge of Allegiance was recited.

26

27 **THIRD ORDER OF BUSINESS** **Audience Comments**

28 Mr. Dan stated that the pressure washing done to the bridge looks good.

29 Resident #2 presented the Board with information regarding Florida laws and spoke on the  
30 Clubhouse access system. Ms. Hopkinson responded to this resident and assured them that the  
31 Board was going through the necessary and appropriate step concerning this issue.

32 Mr. Denise inquired about the increase in the cost of rental access.

33 Resident #4 inquired about a tree removal letter that he received from Andy. Ms. Hopkinson  
34 discussed the letter and asked after a copy for review.

35

36

**OAKSTEAD CDD**  
**February 19, 2026, Meeting**

37 **FOURTH ORDER OF BUSINESS** **Business Administration**

38 **A. Consideration of Minutes from the Meeting held on January 15, 2026**

39 Mr. Priebe stated that the wording on the minutes needed to be corrected to remove “Teams”  
40 as the Board does not offer that option.

41 On MOTION by Mr. Krauer seconded by Mr. Priebe, with all in  
42 favor, motion to approve the January 15, 2026, meeting minutes as  
43 amended carried. 4-0

44  
45 **B. Review of FY 2026 Expenditure Report through December 2025**

46 **C. Review of Check Register for December 2025**

47 **D. Acceptance of December 2025 Financials**

48 Mr. Perez reviewed the District’s financials with the Board and referred to an email sent to the  
49 Board from Mr. Vega with details regarding multiple line items. The Board would like different  
50 bank information for the workshop showing interest rates.

51 Discussion ensued.

52

53 Mr. Cascio made a MOTION to reallocate \$26,616.47 from the  
54 O&M Landscape to us Landscape Reserves.  
55 Mr. Priebe seconded the motion.

56  
57 Discussion ensued.

58

59 Upon VOICE VOTE, unanimous approval was given (by a margin  
60 of 4-0), to reallocate \$26,616.47 from the O&M Landscape to us  
61 Landscape Reserves.

62

63 Mr. Cascio made a MOTION to accept the December 2025  
64 Expenditure Report, Check Register and Financials.  
65 Ms. Feldman seconded the motion.

66

67 Mr. Cascio inquired about the need for a motion accepting these line items. Mr. Perez and Ms.  
68 Hopkinson provided explanation for this motion.

69

70 Upon VOICE VOTE, unanimous approval was given (by a margin  
71 of 4-0), to accept the December 2025 Expenditure Report, Check  
72 Register and Financials.

**OAKSTEAD CDD**  
**February 19, 2026, Meeting**

73 **E. Ratification of Crosscreek Environmental Debris Removal Proposal #14659**

74 On MOTION by Mr. Cascio seconded by Mr. Krauer, with all in  
75 favor, motion to ratify the Crosscreek Environmental Debris  
76 Removal Proposal #14659 carried. 4-0  
77

78 **FIFTH ORDER OF BUSINESS** **Staff Reports**

79 **A. Inframark Accountant**

80 Mr. Priebe spoke on listing the District assets on the Balance Sheet. Discussion ensued  
81

82 **B. District Engineer**

83 **i. Discussion on ROW Assessment Resident Information**

84 The Board requested this be added as a workshop item to discuss distributing to the residents.  
85

86 **C. District Counsel**

87 Ms. Hopkinson had nothing new to present to the Board but revisited the advertising and public  
88 hearing for change of community rules.

89 On MOTION by Ms. Feldman seconded by Mr. Krauer, with all in  
90 favor, motion to approve Public Hearing date for April 16, 2026,  
91 carried. 4-0  
92

93 Mr. Cascio inquired about cost of insurance always increasing and stated the sidewalk cost  
94 should be shared with the county as they approved trees being installed in their location.

95 Discussion ensued regarding inviting the HOA to attend a CDD meeting. Ms. Hopkinson  
96 advised that she has attempted to contact the HOA but has not received contact back.  
97

98 **D. District Manager**

99 **i. Update on Wall Accident Repairs**

100 Mr. Perez discussed the wall damage, status, and process with the Board. Mr. Perez advised  
101 not to make a claim through EGIS and to wait for approval from Progressive prior to initiating the  
102 work.  
103

104 **E. Onsite Manager**

105 Ms. Tempura presented proposals to the Board for signs which will be discussed at the  
106 workshop.

107 Ms. Tempura presented a price for memorial in the amount of \$955.00. The Board asked what  
108 type of material is being used.

**OAKSTEAD CDD**  
**February 19, 2026, Meeting**

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<p>On MOTION by Mr. Sascio, seconded by Mr. Krauer, with all in favor, motion to approve the presented price for memorial in the amount of \$955.00, carried. 4-0</p>
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Ms. Tempura provided updates to the Board and advised that two additional ponds will be added to the service scope at no additional cost. That upon reviewing the current pool vendor agreement and the proposal from Inframark she saw no need to change vendors at this time and advised keeping the current pool vendor. Ms. Tempura spoke regarding the kiddie pool project.

The Board agreed with the items Ms. Tempura presented and stated that they are under Ms. Tempura signing threshold so she will execute them.

**SIXTH ORDER OF BUSINESS**

**Business Items**

**A. Consideration of Inframark Proposals for Concrete Panel Replacement**

Item to be added to workshop agenda.

**B. Consideration of Sidewalk Repair Proposals**

Mr. Perez reviewed the Sidewalk Repair Proposal with the Board and discussed the two vendors. The Board decided to move forward with Inframark #6 in the amount of \$2,674.00.

**C. Consideration of Blue Wave Lighting Proposal for Track Lighting**

Tabled until March meeting.

**D. Consideration of Front Wall Repair Proposal**

Tabled until March meeting.

**E. Consideration of Resolution 2026-06; Authorizing Bank Account Signatories**

Mr. Perez reviewed this resolution with the Board. The Board requested more information regarding this matter before the next meeting and designated Mr. Krauer to sign outside the meeting.

<p>On MOTION by Mr. Priede, seconded by Mr. Cascio, with all in favor, motion to designate Mr. Krauer to sign Resolution 2026-06; Authorizing Bank Account Signatories outside meeting once information is provided carried. 4-0</p>
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**OAKSTEAD CDD**  
**February 19, 2026, Meeting**

144 **F. Consideration of Resolution 2026-07; Designation of Officers**  
145 Discussion ensued regarding how Resolution 2026-07 relates with Resolution 2026-06. The  
146 Board directed for Mr. Krauer to sign this outside of a meeting as well.

147

148 **SEVENTH ORDER OF BUSINESS** **Supervisors' Requests**

149 Mr. Cascio stated that Oakstead Blvd floods from the reclaimed water and irrigation. Mr. Perez  
150 will inform the landscapers of this issue. Mr. Cascio also discussed the parking on Oakstead Blvd  
151 behind the gates and wishes to add this as a discussion item at the next workshop.

152 Ms. Feldman thanked the audience for their patience.

153 Mr. Priebe addressed the audience and stated that the Board would like their feedback for the  
154 upcoming budget.

155 Mr. Krauer spoke about the budget and how in previous years the District has never really had  
156 an increase. But that feedback would be appreciated.

157

158 **EIGHTH ORDER OF BUSINESS** **Adjournment**

159 On MOTION by Mr. Cascio seconded by Mr. Krauer, with all in  
160 favor, the meeting was adjourned at 8:47 p.m. 4-0

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\_\_\_\_\_  
Chairman/Secretary

*Oakstead  
Community  
Development  
District*

*Financial Report*

*January 31, 2026*

**CLEAR PARTNERSHIPS**



COLLABORATION



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ACCOUNTABILITY



RESPECT

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**OAKSTEAD**  
**Community Development District**

**Financial Statements**

(Unaudited)

*January 31, 2026*

**OAKSTEAD**

Community Development District

**Governmental Funds****Balance Sheet**  
January 31, 2026

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>SERIES 2016 A-1 DEBT SERVICE FUND</b>	<b>SERIES 2017 A-2 DEBT SERVICES FUND</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>				
Cash - Checking Account	\$ 961,314	\$ -	\$ -	\$ 961,314
Cash On Hand/Petty Cash	250	-	-	250
Investments:				
Money Market Account	676,256	-	-	676,256
Interest Account A	-	18	-	18
Interest Fund (A-2)	-	-	17	17
Reserve Fund (A-2)	-	-	136,688	136,688
Reserve Fund A	-	156,792	-	156,792
Revenue Fund (A-2)	-	-	428,551	428,551
Revenue Fund A	-	503,835	-	503,835
Sinking Fund (A-2)	-	-	34	34
Sinking Fund A	-	40	-	40
Deposits	13,420	-	-	13,420
<b>TOTAL ASSETS</b>	<b>\$ 1,651,240</b>	<b>\$ 660,685</b>	<b>\$ 565,290</b>	<b>\$ 2,877,215</b>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 34,655	\$ -	\$ -	\$ 34,655
Accrued Expenses	3,495	-	-	3,495
<b>TOTAL LIABILITIES</b>	<b>38,150</b>	<b>-</b>	<b>-</b>	<b>38,150</b>
<b><u>FUND BALANCES</u></b>				
<b>Nonspendable:</b>				
Deposits	13,420	-	-	13,420
<b>Restricted for:</b>				
Debt Service	-	660,685	565,290	1,225,975
<b>Assigned to:</b>				
Operating Reserves	279,928	-	-	279,928
Reserves - Clubhouse	20,742	-	-	20,742
Reserves - Gate	10,000	-	-	10,000
Reserves - Landscape	50,000	-	-	50,000
Reserves - Ponds	27,985	-	-	27,985
Reserves - Tree Removal & Replacement	32,425	-	-	32,425
Reserves - Roadways	106,929	-	-	106,929
Reserves - Sidewalks	38,728	-	-	38,728
Reserves - Wall	49,251	-	-	49,251
<b>Unassigned:</b>	<b>983,682</b>	<b>-</b>	<b>-</b>	<b>983,682</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,613,090</b>	<b>\$ 660,685</b>	<b>\$ 565,290</b>	<b>\$ 2,839,065</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,651,240</b>	<b>\$ 660,685</b>	<b>\$ 565,290</b>	<b>\$ 2,877,215</b>

**OAKSTEAD**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JAN-26 ACTUAL</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 20,000	\$ 9,707	48.54%	\$ 3,243
Room Rentals	6,000	1,200	20.00%	105
Special Events	1,000	320	32.00%	-
Other Charges For Services	2,500	309	12.36%	-
Special Assmnts- Tax Collector	1,162,983	1,094,159	94.08%	23,052
Special Assmnts- Discounts	(46,519)	(43,591)	93.71%	(692)
Other Miscellaneous Revenues	500	25	5.00%	-
Gate Bar Code/Remotes	4,000	1,742	43.55%	288
<b>TOTAL REVENUES</b>	<b>1,150,464</b>	<b>1,063,871</b>	<b>92.47%</b>	<b>25,996</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
P/R-Board of Supervisors	24,000	8,600	35.83%	1,800
FICA Taxes	1,836	520	28.32%	-
ProfServ-Arbitrage Rebate	1,200	-	0.00%	-
ProfServ-Engineering	17,000	6,283	36.96%	1,530
ProfServ-Legal Services	10,000	2,698	26.98%	61
ProfServ-Mgmt Consulting	60,586	20,195	33.33%	5,049
ProfServ-Property Appraiser	150	-	0.00%	-
ProfServ-Special Assessment	12,000	12,000	100.00%	-
ProfServ-Trustee Fees	5,000	5,000	100.00%	-
ProfServ-Web Site Development	1,553	-	0.00%	-
Auditing Services	7,200	1,500	20.83%	1,500
Postage and Freight	1,200	96	8.00%	35
Insurance - General Liability	16,101	17,733	110.14%	-
Printing and Binding	800	-	0.00%	-
Legal Advertising	1,347	247	18.34%	-
Misc-Bank Charges	849	920	108.36%	165
Misc-Assessment Collection Cost	23,260	21,011	90.33%	447
Misc-Credit Card Fees	600	679	113.17%	162
Office Supplies	100	33	33.00%	8
Annual District Filing Fee	175	175	100.00%	-
<b>Total Administration</b>	<b>184,957</b>	<b>97,690</b>	<b>52.82%</b>	<b>10,757</b>

**OAKSTEAD**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JAN-26 ACTUAL</u>
<b><u>Field</u></b>				
Contracts-Landscape	259,410	83,380	32.14%	20,845
Contracts-Landscape Consultant	19,440	6,480	33.33%	1,620
Contracts-Mulch	31,900	31,900	100.00%	-
Contracts-Lakes	30,348	9,800	32.29%	2,450
Contracts-Florida Hwy Patrol	29,808	10,350	34.72%	3,420
Contracts-Annuals	25,200	-	0.00%	-
Contracts-Gate Wi-Fi	6,000	2,529	42.15%	630
Contracts-Gate CCTV	8,580	1,473	17.17%	447
Contracts-Gate Cloud Lift Master	4,572	2,040	44.62%	510
Electricity - Streetlights	99,000	30,930	31.24%	8,026
Utility - Reclaimed Water	22,921	6,711	29.28%	1,593
Insurance - Property	-	56,100	0.00%	-
R&M-Electrical	1,500	333	22.20%	-
R&M-Gate	10,000	7,418	74.18%	-
R&M-Other Landscape	10,000	43,587	435.87%	1,410
R&M-Irrigation	22,000	7,847	35.67%	4,135
R&M-Other Field	13,813	4,411	31.93%	319
R&M-Sidewalks	10,000	-	0.00%	-
R&M-Trees and Trimming	16,000	3,060	19.13%	-
R&M-Roads	2,500	-	0.00%	-
R&M-Pressure Washing	6,000	-	0.00%	-
R&M-Landscape Lighting	2,000	1,488	74.40%	858
Misc-Holiday Lighting	8,500	9,439	111.05%	-
Misc-Property Taxes	3,200	3,128	97.75%	-
Misc-Contingency	36,985	-	0.00%	-
Reserve - Landscaping	3,400	-	0.00%	-
Reserve - Ponds	-	51,400	0.00%	-
<b>Total Field</b>	<b>683,077</b>	<b>373,804</b>	<b>54.72%</b>	<b>46,263</b>
<b><u>Parks and Recreation</u></b>				
Payroll-Salaries	68,264	21,359	31.29%	4,755
Payroll-Hourly	72,952	30,710	42.10%	6,329
FICA Taxes	10,803	3,983	36.87%	848
Workers' Compensation	4,500	1,500	33.33%	-
Contracts-Security Services	480	260	54.17%	65
Contracts-Pools	17,820	15,760	88.44%	3,940
Contracts-Computer Support	3,000	1,412	47.07%	358

**OAKSTEAD**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2026

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>	<b>JAN-26 ACTUAL</b>
Contracts-Pest Control	3,060	1,020	33.33%	255
Communication - Telephone	3,420	1,012	29.59%	385
Utility - Gas	528	267	50.57%	85
Utility - Refuse Removal	2,760	1,197	43.37%	348
Utility - Water & Sewer	7,000	3,455	49.36%	(292)
R&M-Clubhouse	30,000	11,815	39.38%	2,490
R&M-Pools	9,000	716	7.96%	103
Miscellaneous Services	280	1,669	596.07%	284
Misc-Public Relations	10,000	2,639	26.39%	295
Solid Waste Disposal Assessm.	1,920	2,143	111.61%	-
Newsletter Printing/Supplies	17,826	5,942	33.33%	-
Office Supplies	1,900	1,529	80.47%	928
Cleaning Supplies	1,700	338	19.88%	114
Op Supplies - Clubhouse	1,700	2,619	154.06%	363
Op Supplies - Pool Chemicals	7,000	-	0.00%	-
Reserve - Clubhouse	6,525	-	0.00%	-
<b>Total Parks and Recreation</b>	<b>282,438</b>	<b>111,345</b>	<b>39.42%</b>	<b>21,653</b>
<b>TOTAL EXPENDITURES</b>	<b>1,150,472</b>	<b>582,839</b>	<b>50.66%</b>	<b>78,673</b>
Excess (deficiency) of revenues Over (under) expenditures	(8)	481,032	-6012900.00%	(52,677)
Net change in fund balance	\$ (8)	\$ 481,032	-6012900.00%	\$ (52,677)
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>1,132,058</b>	<b>1,132,058</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,132,050</b>	<b>\$ 1,613,090</b>		

**OAKSTEAD**

Community Development District

**Series 2016 A-1 Debt Service Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JAN-26 ACTUAL</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 3,668	0.00%	\$ 817
Special Assmnts- Tax Collector	451,062	424,370	94.08%	8,941
Special Assmnts- Discounts	(18,042)	(16,907)	93.71%	(268)
<b>TOTAL REVENUES</b>	<b>433,020</b>	<b>411,131</b>	<b>94.95%</b>	<b>9,490</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	9,021	8,149	90.33%	173
<b>Total Administration</b>	<b>9,021</b>	<b>8,149</b>	<b>90.33%</b>	<b>173</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement A-1	345,000	-	0.00%	-
Interest Expense Series A-1	80,673	40,336	50.00%	-
<b>Total Debt Service</b>	<b>425,673</b>	<b>40,336</b>	<b>9.48%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>434,694</b>	<b>48,485</b>	<b>11.15%</b>	<b>173</b>
Excess (deficiency) of revenues Over (under) expenditures	(1,674)	362,646	-21663.44%	9,317
Net change in fund balance	\$ (1,674)	\$ 362,646	-21663.44%	\$ 9,317
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>298,039</b>	<b>298,039</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 296,365</b>	<b>\$ 660,685</b>		

**OAKSTEAD**

Community Development District

*Series 2017 A-2 Debt Services Fund*

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JAN-26 ACTUAL</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 3,127	0.00%	\$ 688
Special Assmnts- Tax Collector	389,884	366,813	94.08%	7,728
Special Assmnts- Discounts	(15,595)	(14,614)	93.71%	(232)
<b>TOTAL REVENUES</b>	<b>374,289</b>	<b>355,326</b>	<b>94.93%</b>	<b>8,184</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	7,798	7,044	90.33%	150
<b>Total Administration</b>	<b>7,798</b>	<b>7,044</b>	<b>90.33%</b>	<b>150</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement A-2	290,000	-	0.00%	-
Interest Expense Series A-2	78,843	39,421	50.00%	-
<b>Total Debt Service</b>	<b>368,843</b>	<b>39,421</b>	<b>10.69%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>376,641</b>	<b>46,465</b>	<b>12.34%</b>	<b>150</b>
Excess (deficiency) of revenues Over (under) expenditures	(2,352)	308,861	-13131.85%	8,034
Net change in fund balance	\$ (2,352)	\$ 308,861	-13131.85%	\$ 8,034
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>256,429</b>	<b>256,429</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 254,077</b>	<b>\$ 565,290</b>		

**OAKSTEAD**  
**Community Development District**

**Supporting Schedules**

*January 31, 2026*

**OAKSTEAD**

Community Development District

**Non-Ad Valorem Special Assessments  
(Pasco County Tax Collector - Monthly Collection Distributions)  
For the Fiscal Year Ending September 30, 2026**

Date Rcvd	Net Amt Rcvd	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND		
					General Fund	Ser 2016A1 Debt Service Fund	Ser 2017A2 Debt Service Fund
25-26 Assmnts				<b>\$2,003,926</b>	<b>\$1,162,980</b>	<b>\$451,062</b>	<b>\$389,884</b>
Allocation %				100%	58%	23%	19%
11/06/25	\$ 33,077	\$ 1,735	\$ 675	\$ 35,487	\$ 20,595	\$ 7,988	\$ 6,904
11/14/25	140,861	5,989	2,875	149,725	86,893	33,701	29,131
11/20/25	92,200	3,920	1,882	98,002	56,875	22,059	19,067
11/26/25	47,834	2,034	976	50,844	29,508	11,445	9,892
12/05/25	1,262,770	53,665	25,771	1,342,206	778,950	302,116	261,140
12/11/25	136,901	5,794	2,794	145,488	84,434	32,748	28,306
12/18/25	22,624	783	462	23,869	13,852	5,373	4,644
01/09/26	37,757.94	1,191.59	770.57	39,720.10	23,051.59	8,940.56	7,727.95
<b>TOTAL</b>	<b>\$ 1,774,024</b>	<b>\$ 75,112</b>	<b>\$ 36,205</b>	<b>\$ 1,885,341</b>	<b>\$ 1,094,159</b>	<b>\$ 424,370</b>	<b>\$ 366,814</b>
% Collected				94%	94%	94%	94%
TOTAL O/S				<b>\$ 118,584</b>	<b>\$ 68,821</b>	<b>\$ 26,692</b>	<b>\$ 23,071</b>

**OAKSTEAD**

Community Development District

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**Assigned Reserves Report  
January-26**

		<b>Current Balance</b>	<b>Goal</b>
GL #283010	<b>Operating Reserves - FY2025</b>	<b>\$279,928</b>	<b>n/a</b>
GL #283185	<b>Reserves - Clubhouse</b>	<b>\$20,742</b>	<b>\$90,000</b>
GL #283410	<b>Reserves-Gates</b>	<b>\$10,000</b>	<b>\$10,000</b>
GL #283515	<b>Reserves-Landscape</b>	<b>\$50,000</b>	<b>\$30,000</b>
GL #283685	<b>Reserves - Ponds</b>	<b>\$27,985</b>	<b>\$90,000</b>
GL #283719	<b>Reserves-Tree Removal &amp; Replacement</b>	<b>\$32,425</b>	<b>\$25,000</b>
GL #283760	<b>Reserves-Roadways</b>	<b>\$106,929</b>	<b>\$2,030,000</b>
GL #283790	<b>Reserves-Sidewalks</b>	<b>\$38,728</b>	<b>\$25,000</b>
GL #283880	<b>Reserves-Wall</b>	<b>\$49,251</b>	<b>\$50,000</b>
<b>Total Assigned Reserves</b>		<b>\$615,988</b>	<b>\$2,350,000</b>

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**OAKSTEAD**

Community Development District

ALL FUNDS

**Cash and Investment Report**  
*January 31, 2026*

<b>General Fund</b>
---------------------

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Clubhouse	TRUIST Bank	Public Funds NOW	n/a	1.75%	\$ 17,956
Checking Account - Operating	Hancock Whitney Bank	Checking Account-1859	n/a	0.00%	943,359
			subtotal		<u>\$ 961,314</u>
Petty Cash	n/a	n/a	n/a	0.00%	250
Public Funds MMA	Bank United	Money Market Acct #0682	n/a	3.40%	676,256
			<b>Subtotal-GF</b>		<u>\$ 1,637,820</u>

<b>Debt Service Funds</b>
---------------------------

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Ser 2016 A-1 Interest Fund	Hancock Whitney Bank	Goldman Sachs Govt Fund	n/a	3.55%	\$ 18
Ser 2016 A-1 Reserve Fund	Hancock Whitney Bank	Goldman Sachs Govt Fund	n/a	3.55%	156,792
Ser 2016 A-1 Revenue Fund	Hancock Whitney Bank	Goldman Sachs Govt Fund	n/a	3.55%	503,835
Ser 2016 A-1 Sinking Fund	Hancock Whitney Bank	Goldman Sachs Govt Fund	n/a	3.55%	40
			<b>Subtotal-DS 204</b>		<u>\$ 660,685</u>
Ser 2017 A-2 Interest Fund	Hancock Whitney Bank	Goldman Sachs Govt Fund	n/a	3.55%	\$ 17
Ser 2017 A-2 Reserve Fund	Hancock Whitney Bank	Goldman Sachs Govt Fund	n/a	3.55%	136,688
Ser 2017 A-2 Revenue Fund	Hancock Whitney Bank	Goldman Sachs Govt Fund	n/a	3.55%	428,551
Ser 2017 A-2 Sinking Fund	Hancock Whitney Bank	Goldman Sachs Govt Fund	n/a	3.55%	34
			<b>Subtotal-DS 205</b>		<u>\$ 565,290</u>
			<b>Total All Funds</b>		<u><u>\$ 2,863,796</u></u>

# Bank Account Statement

Oakstead CDD

**Bank Account No.** 5221  
**Statement No.** 01-26

**Statement Date** 01/31/2026

<b>G/L Account No. 101000 Balance</b>	17,955.52	<b>Statement Balance</b>	17,955.52
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	17,955.52
<b>Subtotal</b>	17,955.52	<b>Outstanding Checks</b>	0.00
<b>Negative Adjustments</b>	0.00		
	<hr/>	<b>Ending Balance</b>	17,955.52
<b>Ending G/L Balance</b>	17,955.52		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Outstanding Deposits</b>							
<b>Total Outstanding Deposits</b>							

# Bank Account Statement

Oakstead CDD

**Bank Account No.** 1859

**Statement No.** 01-26

**Statement Date** 01/31/2026

<b>G/L Account No. 101004 Balance</b>	943,358.83	<b>Statement Balance</b>	947,722.54
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	943,358.83	<b>Subtotal</b>	947,722.54
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-4,363.71
<b>Ending G/L Balance</b>	943,358.83	<b>Ending Balance</b>	943,358.83

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>							
11/14/2025	Payment	13972	NOEL LeBLANC	Check for Vendor V00480			-300.00
11/24/2025	Payment	13984	HIMES ELECTRICAL SERVICE, INC.	Check for Vendor V00018			-193.00
12/31/2025	Payment	14004	IN MOTION BILLBOARDS INC	Check for Vendor V00508			-350.00
01/14/2026	Payment	300067	SAM'S CLUB - ACH	Inv: 120325-ACH			-126.02
01/23/2026	Payment	14018	FEDEX	Check for Vendor V00014			-25.38
01/23/2026	Payment	14019	LUIS CHAGUACEDA	Check for Vendor V00449			-145.00
01/23/2026	Payment	14021	STEVEN D TURNER	Check for Vendor V00506			-480.00
01/23/2026	Payment	14022	STRALEY ROBIN VERICKER	Check for Vendor V00031			-61.00
01/23/2026	Payment	14023	THE CHAMBERLAIN GROUP	Check for Vendor V00281			-23.29
01/27/2026	Payment	14025	STEVEN D TURNER	Check for Vendor V00506			-480.00
01/29/2026	Payment	14026	COOPER POOLS, INC.	Check for Vendor V00488			-102.80
01/29/2026	Payment	14027	GRAU & ASSOCIATES	Check for Vendor V00017			-1,500.00
01/29/2026	Payment	14028	INFRAMARK LLC	Check for Vendor V00063			-9.62
01/29/2026	Payment	14029	NELSON'S CPR & FIRST AID	Check for Vendor V00220			-312.60
01/29/2026	Payment	14030	PHOENIX SERVICE SYSTEMS, INC	Check for Vendor V00259			-255.00
<b>Total Outstanding Checks</b>							-4,363.71

**Outstanding Deposits**

**Total Outstanding Deposits**

## OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Fund

For the Period from 01/01/2026 to 01/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>							
<b>CHECK # 100328</b>							
001	01/12/26	PHOENIX SERVICE SYSTEMS, INC	21646	12/02/25 Pest & Rodent Control	Contracts-Pest Control	534125-57201	\$255.00
001	01/12/26	PHOENIX SERVICE SYSTEMS, INC	21646	12/02/25 Pest & Rodent Control	Miscellaneous Services	549001-57201	\$25.00
<b>Check Total</b>							<b>\$280.00</b>
<b>CHECK # 100329</b>							
001	01/12/26	JUNIPER LANDSCAPING OF FLORIDA LLC	375613	JAN 26 Landscape Maintenance	Contracts-Landscape	534050-53901	\$20,844.97
<b>Check Total</b>							<b>\$20,844.97</b>
<b>CHECK # 100330</b>							
001	01/12/26	COMPLETE I.T.	18773	JAN 26 MSP PLAN CLOUD BACKUP & MS OFFICE 365	Contracts-Computer Support	534124-57201	\$192.95
001	01/12/26	COMPLETE I.T.	18774	JAN 26 GOOGLE EMAIL (10) WITH VAULT	Contracts-Computer Support	534124-57201	\$165.00
001	01/12/26	COMPLETE I.T.	18790	JAN 26 MONITORED BURGLAR ALARM SYSTEM	Contracts-Security Services	534037-57201	\$65.00
001	01/12/26	COMPLETE I.T.	18791	JAN 26 EAGLE EYE CAMERA 30 DAY CLOUD	Contracts-Gate CCTV	534142-53901	\$446.50
<b>Check Total</b>							<b>\$869.45</b>
<b>CHECK # 100331</b>							
001	01/12/26	COOPER POOLS, INC.	2026-1032	JAN 26 Pool Maintenance	Contracts-Pools	534078-57201	\$3,940.00
<b>Check Total</b>							<b>\$3,940.00</b>
<b>CHECK # 14008</b>							
001	01/07/26	JUNIPER LANDSCAPING OF FLORIDA LLC	373960	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$587.06
<b>Check Total</b>							<b>\$587.06</b>
<b>CHECK # 14009</b>							
001	01/07/26	OLM	46445	12/08/25 LANDSCAPE INSPECTION	Contracts-Landscape Consultant	534062-53901	\$1,620.00
<b>Check Total</b>							<b>\$1,620.00</b>
<b>CHECK # 14010</b>							
001	01/07/26	STRALEY ROBIN VERICKER	27677	Legal Service Through 11/30/25	ProfServ-Legal Services	531023-51401	\$1,621.00
<b>Check Total</b>							<b>\$1,621.00</b>
<b>CHECK # 14018</b>							
001	01/23/26	FEDEX	9-129-65068	FedEx Express Services	Postage and Freight	541006-51301	\$25.38
<b>Check Total</b>							<b>\$25.38</b>
<b>CHECK # 14019</b>							
001	01/23/26	LUIS CHAGUACEDA	011326-	Mileage Report	R&M-Other Field	546063-53901	\$145.00
<b>Check Total</b>							<b>\$145.00</b>
<b>CHECK # 14020</b>							
001	01/23/26	LYNN TEMPERA	011326-	Various office supplies and decorations	R&M-Clubhouse	546015-57201	\$143.75
<b>Check Total</b>							<b>\$143.75</b>
<b>CHECK # 14021</b>							
001	01/23/26	STEVEN D TURNER	010826	TRAFFIC ENFORCEMENT AND SECURITY PATROL	Contracts-Florida Hwy Patrol	534101-53901	\$240.00
001	01/23/26	STEVEN D TURNER	011326-	TRAFFIC ENFORCEMENT AND SECURITY PATROL	Contracts-Florida Hwy Patrol	534101-53901	\$240.00
<b>Check Total</b>							<b>\$480.00</b>

## OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Fund

For the Period from 01/01/2026 to 01/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>CHECK # 14022</b>								
001	01/23/26	STRALEY ROBIN VERICKER	27754	REVIEW EMAIL FROM SUPERVISOR	ProfServ-Legal Services	531023-51401	\$61.00	
							<b>Check Total</b>	\$61.00
<b>CHECK # 14023</b>								
001	01/23/26	THE CHAMBERLAIN GROUP	7006796130	Chamberlain® Single-Button Remote Control	Miscellaneous Services	549001-57201	\$23.29	
							<b>Check Total</b>	\$23.29
<b>CHECK # 14025</b>								
001	01/27/26	STEVEN D TURNER	012326-	FHP 01/23/26 4 HOURS	Contracts-Florida Hwy Patrol	534101-53901	\$240.00	
001	01/27/26	STEVEN D TURNER	011926-	FHP 01/19/26 4 hours incl travel time	Contracts-Florida Hwy Patrol	534101-53901	\$240.00	
							<b>Check Total</b>	\$480.00
<b>CHECK # 14026</b>								
001	01/29/26	COOPER POOLS, INC.	1131	Black Rubber Top Insert for Elite Stainless Steel Ladder	R&M-Pools	546074-57201	\$102.80	
							<b>Check Total</b>	\$102.80
<b>CHECK # 14027</b>								
001	01/29/26	GRAU & ASSOCIATES	28464	Audit FYE	ProfServ-Legal Services	531023-51401	\$1,500.00	
							<b>Check Total</b>	\$1,500.00
<b>CHECK # 14028</b>								
001	01/29/26	INFRAMARK LLC	169052	Postage	Postage and Freight	541006-51301	\$9.62	
							<b>Check Total</b>	\$9.62
<b>CHECK # 14029</b>								
001	01/29/26	NELSON'S CPR & FIRST AID	3982	Philips OnSite & FRx AED Battery	Op Supplies - Clubhouse	552003-57201	\$312.60	
							<b>Check Total</b>	\$312.60
<b>CHECK # 14030</b>								
001	01/29/26	PHOENIX SERVICE SYSTEMS, INC	23835	01/01/2026 Pest & Rodent Control	Contracts-Pest Control	534125-57201	\$255.00	
							<b>Check Total</b>	\$255.00
<b>CHECK # 300064</b>								
001	01/07/26	SPECTRUM - ACH	123025-8315-ACH	BILL PRD 12/30-1/29/26	R&M-Clubhouse	546015-57201	\$38.77	
							<b>Check Total</b>	\$38.77
<b>CHECK # 300066</b>								
001	01/07/26	CHARTER COMMUNICATIONS - ACH	0030738122125-ACH	SPECTRUM GATE WIFI-DEC 2025	Contracts-Gate Wi-Fi	534141-53901	\$630.00	
							<b>Check Total</b>	\$630.00
<b>CHECK # 300067</b>								
001	01/14/26	SAM'S CLUB - ACH	120325-ACH	PUBLIC RELATIONS	Misc-Public Relations	549046-57201	\$126.02	
							<b>Check Total</b>	\$126.02
<b>CHECK # 300068</b>								
001	01/05/26	DUKE ENERGY-ACH	121525-ACH	BILL PRD 11/5-12/5/25	Electricity - Streetlights	543013-53901	\$7,550.12	
							<b>Check Total</b>	\$7,550.12
<b>CHECK # 300069</b>								
001	01/26/26	PASCO COUNTY UTILITIES SERVICE - ACH	010626-ACH	BILL PRD 11/14-12/16/25	Utility - Water & Sewer	543021-57201	\$708.32	
001	01/26/26	PASCO COUNTY UTILITIES SERVICE - ACH	010626-ACH	BILL PRD 11/14-12/16/25	Utility - Reclaimed Water	543028-53901	\$2,092.72	
							<b>Check Total</b>	\$2,801.04

**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 01/01/2026 to 01/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>CHECK # 300070</b>								
001	01/26/26	TECO PEOPLES GAS - ACH	010526-2101-ACH	BILL PRD 12/2-12/31/26	Utility - Gas	543019-57201	\$65.91	
							<b>Check Total</b>	\$65.91
<b>CHECK # 300071</b>								
001	01/26/26	WASTE CONNECTIONS OF FL - ACH	8653964W425-ACH	TRASH PICKUP	Utility - Refuse Removal	543020-57201	\$312.97	
							<b>Check Total</b>	\$312.97
<b>CHECK # 300072</b>								
001	01/22/26	LOWE'S COMPANIES	010226-0316	Lowe's 11/6-28/25 CC Purchases	R&M-Other Field	546063-53901	\$116.73	
001	01/22/26	LOWE'S COMPANIES	010226-0316	Lowe's 11/6-28/25 CC Purchases	Office Supplies	551002-57201	\$111.65	
							<b>Check Total</b>	\$228.38
<b>CHECK # DD01715</b>								
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	R&M-Other Field	546063-53901	\$396.99	
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	Misc-Public Relations	549046-57201	\$15.76	
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	Office Supplies	551002-57201	\$321.35	
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	R&M-Clubhouse	546015-57201	\$645.79	
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	Newsletter Printing/Supplies	549924-57201	\$1,485.48	
							<b>Check Total</b>	\$2,865.37
<b>CHECK # DD05711</b>								
001	01/07/26	LOWE'S COMPANIES	120225-0316-ACH	Lowe's 11/6-28/25 CC Purchases	Op Supplies - Clubhouse	552003-57201	\$57.67	
001	01/07/26	LOWE'S COMPANIES	120225-0316-ACH	Lowe's 11/6-28/25 CC Purchases	R&M-Other Field	546063-53901	\$131.26	
							<b>Check Total</b>	\$188.93
							<b>Fund Total</b>	\$48,108.43

**SERIES 2016 A-1 DEBT SERVICE FUND - 204**

<b>CHECK # 14011</b>								
204	01/21/26	OAKSTEAD C/O HANCOCK BANK	121925-A1	SER 2016 A-1 FY26 ASSMNTS	Due From Other Funds	131000	\$8,498.90	
							<b>Check Total</b>	\$8,498.90
							<b>Fund Total</b>	\$8,498.90

**SERIES 2017 A-2 DEBT SERVICES FUND - 205**

<b>CHECK # 14011</b>								
205	01/21/26	OAKSTEAD C/O HANCOCK BANK	121925-A1	SER 2016 A-1 FY26 ASSMNTS	Due From Other Funds	131000	\$7,346.19	
							<b>Check Total</b>	\$7,346.19
							<b>Fund Total</b>	\$7,346.19

<b>Total Checks Paid</b>	<b>\$63,953.52</b>
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**Straley Robin Vericker**

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Oakstead CDD  
 ATTN: INFRAMARK - ACCTS PAYABLE  
 210 N. UNIVERSITY DRIVE, SUITE 702  
 CORAL SPRINGS, FL 33071

December 23, 2025  
 Client: 001011  
 Matter: 000001  
 Invoice #: 27677

Page: 1

RE: General Matters

For Professional Services Rendered Through November 30, 2025

**SERVICES**

<b>Date</b>	<b>Person</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
11/3/2025	KCH	REVIEW AGENDA PACKAGE; REVIEW RIGHTS-OF-WAY AND COMMUNITY DOCUMENTS FOR MAINTENANCE OF TREES WITHIN ROW; DISCUSS SAME WITH M. VEGA; REVIEW EMAILS RELATING TO EMPLOYEE MANUAL.	0.7	\$213.50
11/4/2025	KCH	PREPARE FOR AND ATTEND BOS WORKSHOP IN PERSON.	2.5	\$762.50
11/6/2025	KCH	EMAILS WITH HOA ATTORNEY REGARDING RESIDENT VIOLATIONS AND POTENTIAL FOR WORKSHOP MEET UP; EMAILS WITH M. VEGA REGARDING INITIAL LIST OF 10-12 ADDRESSES FOR VIOLATION NOTICES FROM HOA; PREPARE RESOLUTION ADOPTING PARENTAL CONSENT WAIVER FORM FOR MINOR-USE OF RECREATIONAL FACILITIES.	1.5	\$457.50
11/17/2025	AM	PREPARE CORRESPONDENCE TO DISTRICT MANAGER RE PAYMENT OF FLORIDA COMMERCE FY 2025-2026 SPECIAL DISTRICT STATE FEE INVOICE.	0.2	\$35.00
11/17/2025	KCH	REVIEW AGENDA PACKAGE.	0.4	\$122.00
11/26/2025	KCH	REVIEW WORKSHOP AGENDA PACKAGE.	0.1	\$30.50
<b>Total Professional Services</b>			<b>5.4</b>	<b>\$1,621.00</b>

Total Services	\$1,621.00	
Total Disbursements	\$0.00	
Total Current Charges		\$1,621.00
Previous Balance		\$1,015.50
<i>Less Payments</i>		<i>(\$1,015.50)</i>
<b>PAY THIS AMOUNT</b>		<b>\$1,621.00</b>

***Please Include Invoice Number on all Correspondence***

**Straley Robin Vericker**

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Oakstead CDD  
 ATTN: INFRAMARK - ACCTS PAYABLE  
 210 N. UNIVERSITY DRIVE, SUITE 702  
 CORAL SPRINGS, FL 33071

January 14, 2026

Client: 001011

Matter: 000001

Invoice #: 27754

Page: 1

RE: General Matters

For Professional Services Rendered Through December 31, 2025

**SERVICES**

<b>Date</b>	<b>Person</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
12/2/2025	KCH	REVIEW EMAIL FROM SUPERVISOR D. PRIEBE AND PROCESS IN PLACE FOR MINOR GAINING ACCESS TO AMENITIES.	0.2	\$61.00
Total Professional Services			0.2	\$61.00
Total Services			\$61.00	
Total Disbursements			\$0.00	
Total Current Charges				\$61.00
Previous Balance				\$1,621.00
<i>Less Payments</i>				<i>(\$1,621.00)</i>
<b>PAY THIS AMOUNT</b>				<b>\$61.00</b>

***Please Include Invoice Number on all Correspondence***

## OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Fund

For the Period from 01/01/2026 to 01/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>							
<b>CHECK # 100328</b>							
001	01/12/26	PHOENIX SERVICE SYSTEMS, INC	21646	12/02/25 Pest & Rodent Control	Contracts-Pest Control	534125-57201	\$255.00
001	01/12/26	PHOENIX SERVICE SYSTEMS, INC	21646	12/02/25 Pest & Rodent Control	Miscellaneous Services	549001-57201	\$25.00
<b>Check Total</b>							<b>\$280.00</b>
<b>CHECK # 100329</b>							
001	01/12/26	JUNIPER LANDSCAPING OF FLORIDA LLC	375613	JAN 26 Landscape Maintenance	Contracts-Landscape	534050-53901	\$20,844.97
<b>Check Total</b>							<b>\$20,844.97</b>
<b>CHECK # 100330</b>							
001	01/12/26	COMPLETE I.T.	18773	JAN 26 MSP PLAN CLOUD BACKUP & MS OFFICE 365	Contracts-Computer Support	534124-57201	\$192.95
001	01/12/26	COMPLETE I.T.	18774	JAN 26 GOOGLE EMAIL (10) WITH VAULT	Contracts-Computer Support	534124-57201	\$165.00
001	01/12/26	COMPLETE I.T.	18790	JAN 26 MONITORED BURGLAR ALARM SYSTEM	Contracts-Security Services	534037-57201	\$65.00
001	01/12/26	COMPLETE I.T.	18791	JAN 26 EAGLE EYE CAMERA 30 DAY CLOUD	Contracts-Gate CCTV	534142-53901	\$446.50
<b>Check Total</b>							<b>\$869.45</b>
<b>CHECK # 100331</b>							
001	01/12/26	COOPER POOLS, INC.	2026-1032	JAN 26 Pool Maintenance	Contracts-Pools	534078-57201	\$3,940.00
<b>Check Total</b>							<b>\$3,940.00</b>
<b>CHECK # 14008</b>							
001	01/07/26	JUNIPER LANDSCAPING OF FLORIDA LLC	373960	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$587.06
<b>Check Total</b>							<b>\$587.06</b>
<b>CHECK # 14009</b>							
001	01/07/26	OLM	46445	12/08/25 LANDSCAPE INSPECTION	Contracts-Landscape Consultant	534062-53901	\$1,620.00
<b>Check Total</b>							<b>\$1,620.00</b>
<b>CHECK # 14010</b>							
001	01/07/26	STRALEY ROBIN VERICKER	27677	Legal Service Through 11/30/25	ProfServ-Legal Services	531023-51401	\$1,621.00
<b>Check Total</b>							<b>\$1,621.00</b>
<b>CHECK # 14018</b>							
001	01/23/26	FEDEX	9-129-65068	FedEx Express Services	Postage and Freight	541006-51301	\$25.38
<b>Check Total</b>							<b>\$25.38</b>
<b>CHECK # 14019</b>							
001	01/23/26	LUIS CHAGUACEDA	011326-	Mileage Report	R&M-Other Field	546063-53901	\$145.00
<b>Check Total</b>							<b>\$145.00</b>
<b>CHECK # 14020</b>							
001	01/23/26	LYNN TEMPERA	011326-	Various office supplies and decorations	R&M-Clubhouse	546015-57201	\$143.75
<b>Check Total</b>							<b>\$143.75</b>
<b>CHECK # 14021</b>							
001	01/23/26	STEVEN D TURNER	010826	TRAFFIC ENFORCEMENT AND SECURITY PATROL	Contracts-Florida Hwy Patrol	534101-53901	\$240.00
001	01/23/26	STEVEN D TURNER	011326-	TRAFFIC ENFORCEMENT AND SECURITY PATROL	Contracts-Florida Hwy Patrol	534101-53901	\$240.00
<b>Check Total</b>							<b>\$480.00</b>

## OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Fund

For the Period from 01/01/2026 to 01/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>CHECK # 14022</b>								
001	01/23/26	STRALEY ROBIN VERICKER	27754	REVIEW EMAIL FROM SUPERVISOR	ProfServ-Legal Services	531023-51401	\$61.00	
							<b>Check Total</b>	\$61.00
<b>CHECK # 14023</b>								
001	01/23/26	THE CHAMBERLAIN GROUP	7006796130	Chamberlain® Single-Button Remote Control	Miscellaneous Services	549001-57201	\$23.29	
							<b>Check Total</b>	\$23.29
<b>CHECK # 14025</b>								
001	01/27/26	STEVEN D TURNER	012326-	FHP 01/23/26 4 HOURS	Contracts-Florida Hwy Patrol	534101-53901	\$240.00	
001	01/27/26	STEVEN D TURNER	011926-	FHP 01/19/26 4 hours incl travel time	Contracts-Florida Hwy Patrol	534101-53901	\$240.00	
							<b>Check Total</b>	\$480.00
<b>CHECK # 14026</b>								
001	01/29/26	COOPER POOLS, INC.	1131	Black Rubber Top Insert for Elite Stainless Steel Ladder	R&M-Pools	546074-57201	\$102.80	
							<b>Check Total</b>	\$102.80
<b>CHECK # 14027</b>								
001	01/29/26	GRAU & ASSOCIATES	28464	Audit FYE	ProfServ-Legal Services	531023-51401	\$1,500.00	
							<b>Check Total</b>	\$1,500.00
<b>CHECK # 14028</b>								
001	01/29/26	INFRAMARK LLC	169052	Postage	Postage and Freight	541006-51301	\$9.62	
							<b>Check Total</b>	\$9.62
<b>CHECK # 14029</b>								
001	01/29/26	NELSON'S CPR & FIRST AID	3982	Philips OnSite & FRx AED Battery	Op Supplies - Clubhouse	552003-57201	\$312.60	
							<b>Check Total</b>	\$312.60
<b>CHECK # 14030</b>								
001	01/29/26	PHOENIX SERVICE SYSTEMS, INC	23835	01/01/2026 Pest & Rodent Control	Contracts-Pest Control	534125-57201	\$255.00	
							<b>Check Total</b>	\$255.00
<b>CHECK # 300064</b>								
001	01/07/26	SPECTRUM - ACH	123025-8315-ACH	BILL PRD 12/30-1/29/26	R&M-Clubhouse	546015-57201	\$38.77	
							<b>Check Total</b>	\$38.77
<b>CHECK # 300066</b>								
001	01/07/26	CHARTER COMMUNICATIONS - ACH	0030738122125-ACH	SPECTRUM GATE WIFI-DEC 2025	Contracts-Gate Wi-Fi	534141-53901	\$630.00	
							<b>Check Total</b>	\$630.00
<b>CHECK # 300067</b>								
001	01/14/26	SAM'S CLUB - ACH	120325-ACH	PUBLIC RELATIONS	Misc-Public Relations	549046-57201	\$126.02	
							<b>Check Total</b>	\$126.02
<b>CHECK # 300068</b>								
001	01/05/26	DUKE ENERGY-ACH	121525-ACH	BILL PRD 11/5-12/5/25	Electricity - Streetlights	543013-53901	\$7,550.12	
							<b>Check Total</b>	\$7,550.12
<b>CHECK # 300069</b>								
001	01/26/26	PASCO COUNTY UTILITIES SERVICE - ACH	010626-ACH	BILL PRD 11/14-12/16/25	Utility - Water & Sewer	543021-57201	\$708.32	
001	01/26/26	PASCO COUNTY UTILITIES SERVICE - ACH	010626-ACH	BILL PRD 11/14-12/16/25	Utility - Reclaimed Water	543028-53901	\$2,092.72	
							<b>Check Total</b>	\$2,801.04

## OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Fund

For the Period from 01/01/2026 to 01/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>CHECK # 300070</b>								
001	01/26/26	TECO PEOPLES GAS - ACH	010526-2101-ACH	BILL PRD 12/2-12/31/26	Utility - Gas	543019-57201	\$65.91	
							<b>Check Total</b>	\$65.91
<b>CHECK # 300071</b>								
001	01/26/26	WASTE CONNECTIONS OF FL - ACH	8653964W425-ACH	TRASH PICKUP	Utility - Refuse Removal	543020-57201	\$312.97	
							<b>Check Total</b>	\$312.97
<b>CHECK # 300072</b>								
001	01/22/26	LOWE'S COMPANIES	010226-0316	Lowe's 11/6-28/25 CC Purchases	R&M-Other Field	546063-53901	\$116.73	
001	01/22/26	LOWE'S COMPANIES	010226-0316	Lowe's 11/6-28/25 CC Purchases	Office Supplies	551002-57201	\$111.65	
							<b>Check Total</b>	\$228.38
<b>CHECK # DD01715</b>								
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	R&M-Other Field	546063-53901	\$396.99	
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	Misc-Public Relations	549046-57201	\$15.76	
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	Office Supplies	551002-57201	\$321.35	
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	R&M-Clubhouse	546015-57201	\$645.79	
001	01/20/26	TRUIST BANK-8900 ACH from #5221	122625-8900-ACH	DEC PURCHASES	Newsletter Printing/Supplies	549924-57201	\$1,485.48	
							<b>Check Total</b>	\$2,865.37
<b>CHECK # DD05711</b>								
001	01/07/26	LOWE'S COMPANIES	120225-0316-ACH	Lowe's 11/6-28/25 CC Purchases	Op Supplies - Clubhouse	552003-57201	\$57.67	
001	01/07/26	LOWE'S COMPANIES	120225-0316-ACH	Lowe's 11/6-28/25 CC Purchases	R&M-Other Field	546063-53901	\$131.26	
							<b>Check Total</b>	\$188.93
							<b>Fund Total</b>	\$48,108.43

**SERIES 2016 A-1 DEBT SERVICE FUND - 204**

<b>CHECK # 14011</b>								
204	01/21/26	OAKSTEAD C/O HANCOCK BANK	121925-A1	SER 2016 A-1 FY26 ASSMNTS	Due From Other Funds	131000	\$8,498.90	
							<b>Check Total</b>	\$8,498.90
							<b>Fund Total</b>	\$8,498.90

**SERIES 2017 A-2 DEBT SERVICES FUND - 205**

<b>CHECK # 14011</b>								
205	01/21/26	OAKSTEAD C/O HANCOCK BANK	121925-A1	SER 2016 A-1 FY26 ASSMNTS	Due From Other Funds	131000	\$7,346.19	
							<b>Check Total</b>	\$7,346.19
							<b>Fund Total</b>	\$7,346.19

<b>Total Checks Paid</b>	<b>\$63,953.52</b>
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**Oakstead Community Development District**  
 Expenditure Report - General Fund  
 For the Period(s) from Oct 01, 2025 to Jan 31, 2026  
 (Sorted by Department)

<b>Posting Date</b>	<b>Account #</b>	<b>Document #</b>	<b>Trans. Type</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Amount</b>
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**DEPARTMENT NAME: LEGISLATIVE**

**Account Name: P/R-Board of Supervisors**

10/08/25	511001-51101-5000	BOS WKSHP			ADP Wages - BOS	1,000.00
10/09/25	511001-51101-5000	BOS			ADP Wages-BOS	1,000.00
10/17/25	511001-51101-5000	BOS OCT MTG			ADP Wages-BOS OCT MTG	1,000.00
11/24/25	511001-51101-5000	BOS WKSHP			ADP Wages-BOS	800.00
11/24/25	511001-51101-5000	BOS WKSHP			ADP Wages-BOS	200.00
11/24/25	511001-51101-5000	BOS MTG			ADP Wages-BOS	800.00
11/24/25	511001-51101-5000	BOS MTG			ADP Wages-BOS	200.00
12/03/25	511001-51101-5000	BOS MTG			ADP Wages- BOS	800.00
12/30/25	511001-51101-5000	BOS MTG			ADP Wages	800.00
12/30/25	511001-51101-5000	BOS MTG			Payroll-Salary	200.00
01/30/26	511001-51101-5000	ADP00086			ADP WAGES	1,800.00

<b>YTD Total</b>	<b>8,600.00</b>
<b>Annual Budget</b>	<b>\$24,000.00</b>
<i>Amount Remaining / (Budget overage)</i>	<b>\$15,400.00</b>
<i>% of Budget</i>	<b>35.8%</b>

**Account Name: FICA Taxes**

10/08/25	521001-51101-5000	BOS WKSHP			ER FICA	76.50
10/09/25	521001-51101-5000	BOS			ER FICA	76.50
10/17/25	521001-51101-5000	BOS OCT MTG			ER FICA	76.50
11/24/25	521001-51101-5000	BOS WKSHP			ER FICA	76.50
11/24/25	521001-51101-5000	BOS MTG			ER FICA	76.50
12/03/25	521001-51101-5000	BOS MTG			ER FICA	61.20
12/30/25	521001-51101-5000	BOS MTG			ER FICA	76.50

<b>YTD Total</b>	<b>520.20</b>
<b>Annual Budget</b>	<b>\$1,836.00</b>
<i>Amount Remaining / (Budget overage)</i>	<b>\$1,315.80</b>
<i>% of Budget</i>	<b>28.3%</b>

<b>Legislative Department Total:</b>	<b>\$9,120.20</b>
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**Oakstead Community Development District**  
 Expenditure Report - General Fund  
 For the Period(s) from Oct 01, 2025 to Jan 31, 2026  
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
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**DEPARTMENT NAME: EXECUTIVE**

**Account Name: ProfServ-Mgmt Consulting**

10/08/25	531027-51201-5000	160669	VENDOR	INFRAMARK LLC	OCT25 District Mgmt Services	5,048.83
11/11/25	531027-51201-5000	163491	VENDOR	INFRAMARK LLC	NOV25 District Mgmt Services	5,048.83
12/01/25	531027-51201-5000	165617	VENDOR	INFRAMARK LLC	Management Services DEC 2025	5,048.83
01/02/26	531027-51201-5000	167741	VENDOR	INFRAMARK LLC	JAN 26 District Mgmt Services	5,048.83
<b>YTD Total</b>						20,195.32
<b>Annual Budget</b>						\$60,585.96
<i>Amount Remaining / (Budget overage)</i>						\$40,390.64
<i>% of Budget</i>						33.3%

<b>Executive Department Total:</b>	<b>\$20,195.32</b>
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**DEPARTMENT NAME: FINANCIAL AND ADMINISTRATIVE**

**Account Name: ProfServ-Special Assessment**

12/01/25	531038-51301-5000	165617	VENDOR	INFRAMARK LLC	Management Services DEC 2025	12,000.00
<b>YTD Total</b>						12,000.00
<b>Annual Budget</b>						\$12,000.00
<i>Amount Remaining / (Budget overage)</i>						\$0.00
<i>% of Budget</i>						100.0%

**Account Name: ProfServ-Trustee Fees**

12/16/25	531045-51301-5000	44095	VENDOR	HANCOCK WHITNEY BANK	Series 2016A1 FY26 Annual Trustee Fee	3,000.00
12/16/25	531045-51301-5000	44096	VENDOR	HANCOCK WHITNEY BANK	Series 2017A2 FY26 Annual Trustee Fee	2,000.00
<b>YTD Total</b>						5,000.00
<b>Annual Budget</b>						\$5,000.00
<i>Amount Remaining / (Budget overage)</i>						\$0.00
<i>% of Budget</i>						100.0%

**Account Name: Auditing Services**

01/05/26	532002-51301-5000	JE002206			Reclass Audit FY25 Grau & Associates	1,500.00
<b>YTD Total</b>						1,500.00
<b>Annual Budget</b>						\$7,200.00
<i>Amount Remaining / (Budget overage)</i>						\$5,700.00
<i>% of Budget</i>						20.8%

**Oakstead Community Development District**  
 Expenditure Report - General Fund  
 For the Period(s) from Oct 01, 2025 to Jan 31, 2026  
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount	
<b>Account Name: Postage and Freight</b>							
10/14/25	541006-51301-5000	9-028-28825	VENDOR	FEDEX	Oct - 2025 Postage	18.47	
11/25/25	541006-51301-5000	164565	VENDOR	INFRAMARK LLC	POSTAGE	19.24	
12/22/25	541006-51301-5000	166712	VENDOR	INFRAMARK LLC	POSTAGE	22.94	
01/06/26	541006-51301-5000	9-129-65068	VENDOR	FEDEX	FedEx Express Services	25.38	
01/20/26	541006-51301-5000	169052	VENDOR	INFRAMARK LLC	Postage	9.62	
						<b>YTD Total</b>	95.65
						<b>Annual Budget</b>	\$1,200.00
						<i>Amount Remaining / (Budget overage)</i>	\$1,104.35
						<i>% of Budget</i>	8.0%
<b>Account Name: Insurance - General Liability</b>							
10/01/25	545002-51301-5000	155000 TO 545002			Prepaid-FY26 General Liability Ins	17,733.00	
						<b>YTD Total</b>	17,733.00
						<b>Annual Budget</b>	\$16,101.00
						<i>Amount Remaining / (Budget overage)</i>	(\$1,632.00)
						<i>% of Budget</i>	110.1%
<b>Account Name: Printing and Binding</b>							
						<b>YTD Total</b>	-
						<b>Annual Budget</b>	\$800.00
						<i>Amount Remaining / (Budget overage)</i>	\$800.00
						<i>% of Budget</i>	0.0%
<b>Account Name: Legal Advertising</b>							
10/01/25	548002-51301-5000	56644-092125	VENDOR	TIMES PUBLISHING COMPANY	Notice of FY26 Meeting Schedule	247.00	
						<b>YTD Total</b>	247.00
						<b>Annual Budget</b>	\$1,347.00
						<i>Amount Remaining / (Budget overage)</i>	\$1,100.00
						<i>% of Budget</i>	18.3%

**Oakstead Community Development District**  
 Expenditure Report - General Fund  
 For the Period(s) from Oct 01, 2025 to Jan 31, 2026  
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Misc-Bank Charges</b>						
10/06/25	549009-51301-5000	ADP ACH 1			ADP Fees - Monthly	37.00
10/14/25	549009-51301-5000	SVC CHG			Hancock Bank- Operating Acct Bank Analysis Fee	120.48
10/21/25	549009-51301-5000	ACCT ANALYSIS FEE			TRUIST Svc Charge - Prior Period	105.90
11/03/25	549009-51301-5000	ADP ACH 1			ADP Fees - Monthly	40.60
11/10/25	549009-51301-5000	ID 052-2348088-000			FDMS Pymt Oakstead Cdd Cust ID 052-2348088-000	23.54
11/10/25	549009-51301-5000	549009 TO 549079			FDMS Pymt Oakstead Cdd Cust ID 052-2348088-000	(23.54)
11/14/25	549009-51301-5000	SVC CHG			Hancock Bank- Operating Acct Bank Analysis Fee	105.45
11/21/25	549009-51301-5000	ACCT ANALYSIS FEE			TRUIST Svc Charges- Prior Period	106.10
12/01/25	549009-51301-5000	ADP ACH 1			ADP Fees - Monthly	63.60
12/11/25	549009-51301-5000	SVC CHG			Hancock Bank- Operating Acct Bank Analysis Fee	80.01
12/22/25	549009-51301-5000	BANK SVC CHARGE			Truist Bank Service Charges Dec 25	96.33
01/05/26	549009-51301-5000	JE002266			ADP Payroll Fees	72.45
01/21/26	549009-51301-5000	ACCT ANALYSIS FEE			TRUIST ACCT ANALYSIS FEE JAN 26	92.20
<b>YTD Total</b>						920.12
<b>Annual Budget</b>						\$849.48
<i>Amount Remaining / (Budget overage)</i>						<i>(\$70.64)</i>
<i>% of Budget</i>						<i>108.3%</i>

<b>Account Name: Misc-Assessment Collection Cost</b>						
11/06/25	549070-51301-5000	FY26 RECEIPTS			Pasco Cty TC: 6/1/25 - 11/1/25 Collections	391.76
11/14/25	549070-51301-5000	FY26 RECEIPTS			Pasco Cty TC: 11/1/25 - 11/8/25 Collections	1,668.35
11/20/25	549070-51301-5000	FY26 RECEIPTS			Pasco Cty TC: 11/9/25 - 11/15/25 Collections	1,092.00
11/26/25	549070-51301-5000	FY26 RECEIPTS			Pasco Cty TC: 11/16/25 - 11/19/25 Collections	566.55
12/05/25	549070-51301-5000	FY26 RECEIPTS			Pasco Cty TC: 11/20/25 - 11/26/25 Collections	14,956.10
12/11/25	549070-51301-5000	FY26 RECEIPTS			Pasco Cty TC: 11/27/25 - 12/2/25 Collections	1,621.44
12/18/25	549070-51301-5000	FY26 RECEIPTS			Pasco Cty TC: 12/3/25 - 12/10/25 Collections	267.95
01/09/26	549070-51301-5000	FY26 RECEIPTS			Pasco Cty TC: 12/11/25 - 12/31/25 Collections	447.20
<b>YTD Total</b>						21,011.35
<b>Annual Budget</b>						\$23,260.00
<i>Amount Remaining / (Budget overage)</i>						<i>\$2,248.65</i>
<i>% of Budget</i>						<i>90.3%</i>

**Oakstead Community Development District**  
 Expenditure Report - General Fund  
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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Misc-Credit Card Fees</b>						
10/03/25	549079-51301-5000	CUST ID 526609473883			TRUIST acct - Clover App Fee Cust ID 526609473883	46.78
10/10/25	549079-51301-5000	CUST ID 825376010880			TRUIST acct - Clover Discount Fee	45.15
10/10/25	549079-51301-5000	052-2348088-00			TRUIST acct - FDMS ACH - CLOVER FEE	44.24
10/14/25	549079-51301-5000	CUST ID 2397546			TRUIST acct - Clover App Fee Cust ID 2397546	29.95
10/14/25	549079-51301-5000	CUST ID 1589459			TRUIST acct - Clover App Fee Cust ID 1589459	29.95
11/03/25	549079-51301-5000	CUST ID 526609473883			Discount-MERCH BNKCD NSD Cust ID 526609473883	56.84
11/10/25	549079-51301-5000	CUST ID 825376010880			Discount -TRUIST Merch Svc 825376010880 5376010880	25.00
11/10/25	549079-51301-5000	549009 TO 549079			FDMS Pymt Oakstead Cdd Cust ID 052-2348088-000	23.54
11/12/25	549079-51301-5000	CUST ID 2397546			Clover Fees Oakstead CDD Cust ID 2397546	29.95
11/12/25	549079-51301-5000	CUST ID 1589459			Clover Fees Oakstead Community Dev Cust ID 1589459	29.95
12/03/25	549079-51301-5000	CUST ID 2397546			Discount Merch Bnkcd	47.34
12/05/25	549079-51301-5000	CUST ID 1589459			Discount Merch Bnkcd	15.00
12/05/25	549079-51301-5000	JE002263			Reclass Discount Merch Bnkcd	(15.00)
12/10/25	549079-51301-5000	CC FEE 4			Discount Merch Bnkcd	25.00
12/10/25	549079-51301-5000	ID 052-2348088-000			FDMS PYMT	23.54
12/11/25	549079-51301-5000	CUST ID 825376010880			Clover Fee	29.95
12/11/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	29.95
12/12/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	(29.95)
12/12/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	(29.95)
12/12/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	29.95
12/12/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	29.95
12/12/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	29.95
12/12/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	29.95
12/12/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	(29.95)
12/13/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	29.95
12/13/25	549079-51301-5000	CLRD 6/20/25			Clover Fee	(29.95)
12/30/25	549079-51301-5000	CUST ID 526609473883			Discount Merch Bnkcd	200.00
12/30/25	549079-51301-5000	JE002264			Reclass Discount Merch Bnkcd	(200.00)
12/31/25	549079-51301-5000	DISCOUNT FEE 2			Discount Merch Bnkcd	45.00
12/31/25	549079-51301-5000	JE002265			Reclass Discount Merch Bnkcd	(45.00)
01/03/26	549079-51301-5000	CUST ID 2397546			Discount Merch Bnkcd	47.34
01/03/26	549079-51301-5000	CUST ID 2397546			Discount Merch Bnkcd	(47.34)
01/05/26	549079-51301-5000	CUST ID 1589459			Discount Merch Bnkcd	15.00
01/05/26	549079-51301-5000	MERCH BANKCR FEE			DISCOUNT MERCH BNKCD FEE	53.66
01/05/26	549079-51301-5000	CUST ID 1589459			Discount Merch Bnkcd	(15.00)
01/12/26	549079-51301-5000	CLOVER			CLOVER FEE	29.95
01/12/26	549079-51301-5000	CLOVER1			CLOVER FEE	29.95
01/12/26	549079-51301-5000	FDMS			FDMS PYMT	23.54
01/12/26	549079-51301-5000	TRUIST			DISCOUNT TRUIST MERCH	25.00

<b>YTD Total</b>	679.23
<b>Annual Budget</b>	\$600.00
<i>Amount Remaining / (Budget overage)</i>	<i>(\$79.23)</i>
<i>% of Budget</i>	<i>113.2%</i>

**Oakstead Community Development District**  
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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Office Supplies</b>						
10/08/25	551002-51301-5000	160669	VENDOR	INFRAMARK LLC	OCT25 District Mgmt Services	8.33
11/11/25	551002-51301-5000	163491	VENDOR	INFRAMARK LLC	NOV25 District Mgmt Services	8.33
12/01/25	551002-51301-5000	165617	VENDOR	INFRAMARK LLC	Management Services DEC 2025	8.33
01/02/26	551002-51301-5000	JE002267			Reclass JAN 26 District Mgmt Services	8.33
<b>YTD Total</b>						33.32
<b>Annual Budget</b>						\$100.00
<i>Amount Remaining / (Budget overage)</i>						\$66.68
<i>% of Budget</i>						33.3%

<b>Account Name: Annual District Filing Fee</b>						
10/01/25	554007-51301-5000	92398-ACH	VENDOR	FLORIDA COMMERCE	FY 25/26 -DISTRICT FILING FEES	175.00
<b>YTD Total</b>						175.00
<b>Annual Budget</b>						\$175.00
<i>Amount Remaining / (Budget overage)</i>						\$0.00
<i>% of Budget</i>						100.0%

<b>Financial And Administrative Department Total:</b>	<b>\$59,394.67</b>
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**DEPARTMENT NAME: LEGAL COUNSEL**

<b>Account Name: ProfServ-Legal Services</b>						
11/20/25	531023-51401-5000	27502	VENDOR	STRALEY ROBIN VERICKER	Legal Service Through 10/31/25	1,015.50
12/23/25	531023-51401-5000	27677	VENDOR	STRALEY ROBIN VERICKER	Legal Service Through 11/30/25	1,621.00
01/05/26	531023-51401-5000	28464	VENDOR	GRAU & ASSOCIATES	Audit FYE	1,500.00
01/05/26	531023-51401-5000	JE002206			Reclass Audit FY25 Grau & Associates	(1,500.00)
01/14/26	531023-51401-5000	27754	VENDOR	STRALEY ROBIN VERICKER	REVIEW EMAIL FROM SUPERVISOR	61.00
<b>YTD Total</b>						2,697.50
<b>Annual Budget</b>						\$10,000.00
<i>Amount Remaining / (Budget overage)</i>						\$7,302.50
<i>% of Budget</i>						27.0%

<b>Legal Counsel Department Total:</b>	<b>\$2,697.50</b>
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**Oakstead Community Development District**  
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<b>Posting Date</b>	<b>Account #</b>	<b>Document #</b>	<b>Trans. Type</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Amount</b>
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**DEPARTMENT NAME: COMPREHENSIVE PLANNING**

**Account Name: ProfServ-Engineering**

10/07/25	531013-51501-5000	2152	VENDOR	BRLETIC DVORAK, INC.	Engineering Services thru 090925	360.00
10/31/25	531013-51501-5000	2184	VENDOR	BRLETIC DVORAK, INC.	DISTRICT ENGINEER OCTOBER 2025	1,790.00
11/30/25	531013-51501-5000	INV 2238			ACCRUE BDI - BILLING THRU NOV 2025	2,602.50
12/01/25	531013-51501-5000	INV 2238			ACCRUE BDI - BILLING THRU NOV 2025	(2,602.50)
12/04/25	531013-51501-5000	2238	VENDOR	BRLETIC DVORAK, INC.	Engineering Services thru 112525	2,602.50
01/01/26	531013-51501-5000	2277	VENDOR	BRLETIC DVORAK, INC.	Engineer services Dec 2025	1,530.00
<b>YTD Total</b>						<b>6,282.50</b>
<b>Annual Budget</b>						<b>\$16,999.92</b>
<i>Amount Remaining / (Budget overage)</i>						<i>\$10,717.42</i>
<i>% of Budget</i>						<i>37.0%</i>

<b>Comprehensive Planning Department Total:</b>	<b>\$6,282.50</b>
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**DEPARTMENT NAME: FIELD**

**Account Name: Contracts-Landscape**

10/06/25	534050-53901-5000	361562	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	OCT25 Landscape Maintenance	20,844.97
11/03/25	534050-53901-5000	365820	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	NOV25 Landscape Maintenance	20,844.97
12/01/25	534050-53901-5000	370310	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	DEC25 Landscape Maintenance	20,844.97
01/01/26	534050-53901-5000	375613	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	JAN 26 Landscape Maintenance	20,844.97
<b>YTD Total</b>						<b>83,379.88</b>
<b>Annual Budget</b>						<b>\$259,410.00</b>
<i>Amount Remaining / (Budget overage)</i>						<i>\$176,030.12</i>
<i>% of Budget</i>						<i>32.1%</i>

**Account Name: Contracts-Landscape Consultant**

10/17/25	534062-53901-5000	45984	VENDOR	OLM	10/6/25 LANDSCAPE INSPECTION	1,620.00
11/19/25	534062-53901-5000	46219	VENDOR	OLM	11/10/25 LANDSCAPE INSPECTION	1,620.00
12/15/25	534062-53901-5000	46445	VENDOR	OLM	12/08/25 LANDSCAPE INSPECTION	1,620.00
01/30/26	534062-53901-5000	46668	VENDOR	OLM	01/20/26 LANDSCAPE INSPECTION	1,620.00
<b>YTD Total</b>						<b>6,480.00</b>
<b>Annual Budget</b>						<b>\$19,440.00</b>
<i>Amount Remaining / (Budget overage)</i>						<i>\$12,960.00</i>
<i>% of Budget</i>						<i>33.3%</i>

**Oakstead Community Development District**  
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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Contracts-Mulch</b>						
11/10/25	534065-53901-5000	367483	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	Mulch 550 Yards	31,900.00
<b>YTD Total</b>						31,900.00
<b>Annual Budget</b>						\$31,900.00
<i>Amount Remaining / (Budget overage)</i>						\$0.00
<i>% of Budget</i>						100.0%
<b>Account Name: Contracts-Lakes</b>						
10/01/25	534084-53901-5000	1044	VENDOR	CLEARVUE ENVIROMENTAL LLC	OCT 25 Aquatic Services	2,450.00
11/01/25	534084-53901-5000	1059	VENDOR	CLEARVUE ENVIROMENTAL LLC	NOV 25 Aquatic Services	2,450.00
12/01/25	534084-53901-5000	1077	VENDOR	CLEARVUE ENVIROMENTAL LLC	DEC 25 Aquatic Services	2,450.00
01/01/26	534084-53901-5000	1100	VENDOR	CLEARVUE ENVIROMENTAL LLC	JAN 26 AQUATIC SERVICES	2,450.00
<b>YTD Total</b>						9,800.00
<b>Annual Budget</b>						\$30,348.00
<i>Amount Remaining / (Budget overage)</i>						\$20,548.00
<i>% of Budget</i>						32.3%
<b>Account Name: Contracts-Florida Hwy Patrol</b>						
10/01/25	534101-53901-5000	100125-ADMIN	VENDOR	BIG DOG LEO SERVICES, LLC	FHP ADMIN FEE 10/01/25	150.00
10/06/25	534101-53901-5000	ND-100625	VENDOR	NICHOLAS C. DOLAN	10/06/25 3 Hours of Duty	240.00
10/20/25	534101-53901-5000	ND-102025	VENDOR	NICHOLAS C. DOLAN	10/20/25 3 HOURS SECURITY	240.00
10/21/25	534101-53901-5000	JS-102125	VENDOR	JOHN SESSA	SECURITY 10/21/25 3 HOURS	240.00
10/22/25	534101-53901-5000	ND-102125	VENDOR	NICHOLAS C. DOLAN	10/21/25 3 HOURS OF DUTY	240.00
10/29/25	534101-53901-5000	JS-102125	VENDOR	JOHN SESSA	Credit Memo 000248	(240.00)
10/31/25	534101-53901-5000	TIMING CORRECTION			Two O Eight Security - Oct services posted to Nov	1,440.00
11/01/25	534101-53901-5000	110125-ADMIN	VENDOR	BIG DOG LEO SERVICES, LLC	FHP ADMIN FEE 11/01/25	150.00
11/01/25	534101-53901-5000	TIMING CORRECTION			Two O Eight Security - Oct services posted to Nov	(1,440.00)
11/04/25	534101-53901-5000	110325	VENDOR	STEVEN D TURNER	FHP 11/03/25 4 hours	240.00
11/06/25	534101-53901-5000	110625	VENDOR	STEVEN D TURNER	FHP 11/06/25 4 hours	240.00
11/07/25	534101-53901-5000	110725	VENDOR	STEVEN D TURNER	FHP 11/07/25 4 hours	240.00
11/08/25	534101-53901-5000	110825	VENDOR	STEVEN D TURNER	FHP 11/08/25 4 hours	240.00
11/11/25	534101-53901-5000	JH-103025	VENDOR	TWO O EIGHT SECURITY, INC	Security 10/30/25 (J Hypes)	240.00
11/11/25	534101-53901-5000	JH-102725	VENDOR	TWO O EIGHT SECURITY, INC	Security 10/27/25 (J Hypes)	240.00
11/11/25	534101-53901-5000	JH-101025	VENDOR	TWO O EIGHT SECURITY, INC	Security 10/10/25 (J Hypes)	240.00
11/11/25	534101-53901-5000	JH-101625	VENDOR	TWO O EIGHT SECURITY, INC	Security 10/16/25 (J Hypes)	240.00
11/11/25	534101-53901-5000	JH-102025	VENDOR	TWO O EIGHT SECURITY, INC	Security 10/20/25 (J Hypes)	240.00
11/11/25	534101-53901-5000	JH-102325	VENDOR	TWO O EIGHT SECURITY, INC	Security 10/23/25 (J Hypes)	240.00
11/15/25	534101-53901-5000	111525	VENDOR	STEVEN D TURNER	FHP 11/15/25 4 hours incl travel time	240.00
11/18/25	534101-53901-5000	111825	VENDOR	STEVEN D TURNER	FHP 11/18/25 4 hours incl travel time	240.00
11/30/25	534101-53901-5000	JH-110425	VENDOR	TWO O EIGHT SECURITY, INC	Security 11/4/25 (J Hypes)	240.00
11/30/25	534101-53901-5000	JH-111125	VENDOR	TWO O EIGHT SECURITY, INC	Security 11/11/25 (J Hypes)	240.00
11/30/25	534101-53901-5000	JH-111425	VENDOR	TWO O EIGHT SECURITY, INC	Security 11/14/25 (J Hypes)	240.00
11/30/25	534101-53901-5000	JH-111725	VENDOR	TWO O EIGHT SECURITY, INC	Security 11/17/25 (J Hypes)	240.00
11/30/25	534101-53901-5000	JH-112425	VENDOR	TWO O EIGHT SECURITY, INC	Security 11/24/25 (J Hypes)	240.00

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11/30/25	534101-53901-5000	JH-112825	VENDOR	TWO O EIGHT SECURITY, INC	Security 11/28/25 (J Hypes)	240.00
12/01/25	534101-53901-5000	120125-ADMIN	VENDOR	BIG DOG LEO SERVICES, LLC	FHP ADMIN FEE 12/01/25	150.00
12/04/25	534101-53901-5000	120325	VENDOR	STEVEN D TURNER	FHP 12/3/25 4 hours incl travel time	240.00
12/05/25	534101-53901-5000	120425	VENDOR	STEVEN D TURNER	FHP 12/4/25 4 hours incl travel time	240.00
12/16/25	534101-53901-5000	121525-	VENDOR	STEVEN D TURNER	FHP 12/15/25 4 hours incl travel time	240.00
12/18/25	534101-53901-5000	121725	VENDOR	STEVEN D TURNER	FHP 12/17/25 4 hours incl travel time	240.00
12/19/25	534101-53901-5000	121925	VENDOR	STEVEN D TURNER	FHP 12/19/25 4 hours incl travel time	240.00
12/23/25	534101-53901-5000	122225	VENDOR	STEVEN D TURNER	FHP 12/22/25 4 hours incl travel time	240.00
01/01/26	534101-53901-5000	010126-	VENDOR	BIG DOG LEO SERVICES, LLC	TRAFFIC ENFORCEMENT AND SECURITY PATROL	150.00
01/06/26	534101-53901-5000	010626-	VENDOR	JOHN SESSA	SECURITY 01/06/26 4 HRS	240.00
01/06/26	534101-53901-5000	122225-	VENDOR	TWO O EIGHT SECURITY, INC	SECURITY	240.00
01/06/26	534101-53901-5000	010626	VENDOR	STEVEN D TURNER	SEC SVCS 1/6/26	240.00
01/06/26	534101-53901-5000	010626-	VENDOR	STEVEN D TURNER	TRAFFIC ENFORCEMENT AND SECURITY PATROL	240.00
01/08/26	534101-53901-5000	010826	VENDOR	STEVEN D TURNER	TRAFFIC ENFORCEMENT AND SECURITY PATROL	240.00
01/12/26	534101-53901-5000	120125	VENDOR	TWO O EIGHT SECURITY, INC	SECURITY	240.00
01/12/26	534101-53901-5000	120925-	VENDOR	TWO O EIGHT SECURITY, INC	SECURITY	240.00
01/12/26	534101-53901-5000	121225-	VENDOR	TWO O EIGHT SECURITY, INC	SECURITY SVCS	240.00
01/12/26	534101-53901-5000	121525-	VENDOR	TWO O EIGHT SECURITY, INC	SECURITY	240.00
01/13/26	534101-53901-5000	011326-	VENDOR	STEVEN D TURNER	TRAFFIC ENFORCEMENT AND SECURITY PATROL	240.00
01/13/26	534101-53901-5000	122925-	VENDOR	TWO O EIGHT SECURITY, INC	SECURITY	240.00
01/19/26	534101-53901-5000	011926-	VENDOR	STEVEN D TURNER	FHP 01/19/26 4 hours incl travel time	240.00
01/23/26	534101-53901-5000	012326-	VENDOR	STEVEN D TURNER	FHP 01/23/26 4 HOURS	240.00
01/26/26	534101-53901-5000	012626-	VENDOR	STEVEN D TURNER	TRAFFIC ENFORCEMENT AND SECURITY PATR	240.00
01/26/26	534101-53901-5000	JE002269			Big Dog Leo Services, LLC - Security Admin	150.00
01/27/26	534101-53901-5000	010626-	VENDOR	JOHN SESSA	Credit Memo 000249	(240.00)

<b>YTD Total</b>	10,350.00
<b>Annual Budget</b>	\$29,808.00
<i>Amount Remaining / (Budget overage)</i>	\$19,458.00
<i>% of Budget</i>	34.7%

**Account Name: Contracts-Gate Wi-Fi**

10/31/25	534141-53901-5000	ACCRUE OCT SVC			Contracts-Gate Wi-Fi - Accrue October	630.00
11/01/25	534141-53901-5000	ACCRUE OCT SVC			Contracts-Gate Wi-Fi - Accrue October	(630.00)
11/03/25	534141-53901-5000	0030738102125	VENDOR	CHARTER COMMUNICATIONS - ACH	OCT-NOV Multiple Gate Internet Accts	630.00
11/30/25	534141-53901-5000	112125 ACH			SPECTRUM GATE WIFI-NOV 2025	630.00
12/01/25	534141-53901-5000	0030738112125-ACH	VENDOR	SPECTRUM - ACH	GATE WIFI	630.00
12/01/25	534141-53901-5000	112125 ACH			SPECTRUM GATE WIFI-NOV 2025	(630.00)
12/03/25	534141-53901-5000	0140776112325-CHK	VENDOR	CHARTER COMMUNICATIONS - ACH	BALANCE DUE	8.95
12/21/25	534141-53901-5000	0030738122125-ACH	VENDOR	CHARTER COMMUNICATIONS - ACH	SPECTRUM GATE WIFI-DEC 2025	630.00
01/31/26	534141-53901-5000	ACCRUAL			SPECTRUM GATE WIFI-JAN 26	630.00

<b>YTD Total</b>	2,528.95
<b>Annual Budget</b>	\$6,000.00
<i>Amount Remaining / (Budget overage)</i>	\$3,471.05
<i>% of Budget</i>	42.1%

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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Contracts-Gate CCTV</b>						
10/01/25	534142-53901-5000	17911	VENDOR COMPLETE I.T.		OCT 25 EAGLE EYE CAMERA 30 DAY CLOUD	342.00
11/01/25	534142-53901-5000	534143 TO 534142			NOV 25 EAGLE EYE CAMERA 30 DAY CLOUD	342.00
12/01/25	534142-53901-5000	534124 TO 534142			DEC 25 EAAGLE EYE CAMERA 30 DAY CLOUD	342.00
01/01/26	534142-53901-5000	18791	VENDOR COMPLETE I.T.		JAN 26 EAGLE EYE CAMERA 30 DAY CLOUD	446.50
<b>YTD Total</b>						1,472.50
<b>Annual Budget</b>						\$8,580.00
<i>Amount Remaining / (Budget overage)</i>						\$7,107.50
<i>% of Budget</i>						17.2%
<b>Account Name: Contracts-Gate Cloud Lift Master</b>						
10/01/25	534143-53901-5000	17912	VENDOR COMPLETE I.T.		OCT 2025 LIFTMASTER VOIP & CLOUD HOSTING	510.00
11/01/25	534143-53901-5000	18208	VENDOR COMPLETE I.T.		NOV 2025 LIFTMASTER VOIP & CLOUD HOSTING	510.00
11/01/25	534143-53901-5000	INV 18207 R/C			NOV 25 EAGLE EYE CAMERA 30 DAY CLOUD	342.00
11/01/25	534143-53901-5000	534143 TO 534142			R/C NOV 25 EAGLE EYE CAMERA 30 DAY CLOUD	(342.00)
12/01/25	534143-53901-5000	18486	VENDOR COMPLETE I.T.		DEC 2025 LIFTMASTER VOIP & CLOUD HOSTING	510.00
01/01/26	534143-53901-5000	18792	VENDOR COMPLETE I.T.		JAN 2026 LIFTMASTER VOIP & CLOUD HOSTING	510.00
<b>YTD Total</b>						2,040.00
<b>Annual Budget</b>						\$4,572.00
<i>Amount Remaining / (Budget overage)</i>						\$2,532.00
<i>% of Budget</i>						44.6%
<b>Account Name: Electricity - Streetlights</b>						
10/16/25	543013-53901-5000	101625-7010-ACH	VENDOR DUKE ENERGY-ACH		09/04/25-10/08/25 ELECTRIC	7,789.25
11/14/25	543013-53901-5000	111425-7010	VENDOR DUKE ENERGY-ACH		10/3-11/7/25 Electricity	7,614.66
12/31/25	543013-53901-5000	ACCRUAL			DUKE ENERGY ACH DECEMBER 2025	7,500.00
01/01/26	543013-53901-5000	ACCRUAL			DUKE ENERGY ACH DECEMBER 2025	(7,500.00)
01/01/26	543013-53901-5000	121525-ACH	VENDOR DUKE ENERGY-ACH		BILL PRD 11/5-12/5/25	7,550.12
01/16/26	543013-53901-5000	011626-7010-ACH	VENDOR DUKE ENERGY-ACH		BILL PRD 12/3-1/8/26	7,976.24
01/31/26	543013-53901-5000	ACCRUAL			DUKE ENERGY ACH JANUARY 2026	7,500.00
01/31/26	543013-53901-5000	ACCRUAL			DUKE ENERGY ACH JANUARY 2026	(7,500.00)
<b>YTD Total</b>						30,930.27
<b>Annual Budget</b>						\$99,000.00
<i>Amount Remaining / (Budget overage)</i>						\$68,069.73
<i>% of Budget</i>						31.2%

**Oakstead Community Development District**  
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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Utility - Reclaimed Water</b>						
10/31/25	543028-53901-5000	110425-ACH	VENDOR	PASCO COUNTY UTILITIES SERVICE - ACH	09/15/25-10/15/25 WATER/RECLAIMED WATER	1,696.80
11/30/25	543028-53901-5000	FY26 STANDING			S/U FY26 STANDING Utility - Reclaimed Water	1,500.00
12/01/25	543028-53901-5000	120225-ACH	VENDOR	PASCO COUNTY UTILITIES SERVICE - ACH	10/15-11/14/25 Water/Reclaimed Water	921.12
12/31/25	543028-53901-5000	ACCRUAL			PASCO CTY UTILITES DECEMBER 2025	1,000.00
01/01/26	543028-53901-5000	ACCRUAL			PASCO CTY UTILITES DECEMBER 2025	(1,000.00)
01/01/26	543028-53901-5000	JE002203			REVERSE S/U FY26 STANDING WATER & SEWER	(800.00)
01/01/26	543028-53901-5000	JE002204			REVERSE S/U FY26 STANDING WATER & SEWER	800.00
01/01/26	543028-53901-5000	JE002205			REVERSE S/U FY26 STANDING RECLAIMED WATER	(1,500.00)
01/06/26	543028-53901-5000	010626-ACH	VENDOR	PASCO COUNTY UTILITIES SERVICE - ACH	BILL PRD 11/14-12/16/25	2,092.72
01/31/26	543028-53901-5000	ACCRUAL			PASCO CTY UTILITES JANUARY 2026	2,000.00
<b>YTD Total</b>						6,710.64
<b>Annual Budget</b>						\$22,920.96
<i>Amount Remaining / (Budget overage)</i>						\$16,210.32
<i>% of Budget</i>						29.3%
<b>Account Name: Insurance - Property</b>						
10/01/25	545001-53901-5000	155000 TO 545001			Prepaid-FY26 Property Insurance per policy	56,100.00
<b>YTD Total</b>						56,100.00
<b>Annual Budget</b>						\$0.00
<i>Amount Remaining / (Budget overage)</i>						(\$56,100.00)
<i>% of Budget</i>						n/a
<b>Account Name: R&amp;M-Electrical</b>						
11/03/25	546020-53901-5000	25183	VENDOR	HIMES ELECTRICAL SERVICE, INC.	Service Call Found No Issues	140.00
11/17/25	546020-53901-5000	25205	VENDOR	HIMES ELECTRICAL SERVICE, INC.	Replace GFI North Side of Courtyard	193.00
<b>YTD Total</b>						333.00
<b>Annual Budget</b>						\$1,500.00
<i>Amount Remaining / (Budget overage)</i>						\$1,167.00
<i>% of Budget</i>						22.2%
<b>Account Name: R&amp;M-Gate</b>						
10/03/25	546034-53901-5000	17960	VENDOR	COMPLETE I.T.	Keswick Ent Gate-Loop Module Adjust Sensativity	330.00
10/09/25	546034-53901-5000	17982	VENDOR	COMPLETE I.T.	10/9/25 Tanglewyld replace touchscreen	1,883.83
10/20/25	546034-53901-5000	18032	VENDOR	COMPLETE I.T.	2 HRS -For onsite diagnosis of Hillington gate. More details in Ticket	330.00
11/13/25	546034-53901-5000	18286	VENDOR	COMPLETE I.T.	Ballastone Display Replacement for Liftmaster CAPXL	1,883.83
11/19/25	546034-53901-5000	18315	VENDOR	COMPLETE I.T.	Brenford Main Board Replacement	2,990.45
<b>YTD Total</b>						7,418.11
<b>Annual Budget</b>						\$10,000.00
<i>Amount Remaining / (Budget overage)</i>						\$2,581.89
<i>% of Budget</i>						74.2%

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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: R&amp;M-Other Landscape</b>						
10/13/25	546036-53901-5000	361951	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	10/11/25 TanglewyIde tree removal	2,250.00
10/27/25	546036-53901-5000	363353	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	Tree Removal on Lake Patience Rd	300.00
10/30/25	546036-53901-5000	363965	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	Enhancement Keswick Entrance	954.00
10/30/25	546036-53901-5000	363964	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	Enhancement Oakstead Entrance Center	19,764.00
10/30/25	546036-53901-5000	363963	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	Enhancement Across Clubhouse & Oakstead Blvd	7,546.50
10/31/25	546036-53901-5000	364141	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	Enhancement Brenford Entrance	2,430.00
11/14/25	546036-53901-5000	367803	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	Clubhouse Parking Lot Viburnum Hedges	1,759.50
11/14/25	546036-53901-5000	367804	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	Oakstead Blvd Plant Refill	3,780.00
11/19/25	546036-53901-5000	368329	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	Enhancement WeyMouth Entrance	3,393.00
01/15/26	546036-53901-5000	377691	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	SOD REPLACEMENT	1,235.00
01/16/26	546036-53901-5000	378078	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	STUMP GRINDING	175.00

<b>YTD Total</b>	43,587.00
<b>Annual Budget</b>	\$10,000.00
<i>Amount Remaining / (Budget overage)</i>	<i>(\$33,587.00)</i>
<i>% of Budget</i>	<i>435.9%</i>

<b>Account Name: R&amp;M-Irrigation</b>						
11/13/25	546041-53901-5000	18285	VENDOR	COMPLETE I.T.	Laptop for Irrigation Pressure Testing	1,279.99
12/12/25	546041-53901-5000	373090	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	12/3/25 Clubhouse Sprinkler Repairs	84.75
12/12/25	546041-53901-5000	373091	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	12/3/25 Marchmont Wet Check Repairs	38.31
12/12/25	546041-53901-5000	373092	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	12/2/25 Keswick Entr Irrigation Rprs	718.12
12/22/25	546041-53901-5000	373960	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	IRRIGATION REPAIRS	587.06
12/22/25	546041-53901-5000	373961	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	IRRIGATION REPAIRS	1,003.24
01/19/26	546041-53901-5000	378222	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	IRR REPAIRS	250.00
01/19/26	546041-53901-5000	378220	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	IRRIGATION REPAIRS	1,205.44
01/19/26	546041-53901-5000	378221	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	6 Irrigation Repair-Keswick/Clubhouse-Valve	978.20
01/19/26	546041-53901-5000	378219	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	IRRIGATION	160.84
01/19/26	546041-53901-5000	378218	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	Repair-Ballastone-Valve Replacement	623.27
01/26/26	546041-53901-5000	378661	VENDOR	JUNIPER LANDSCAPING OF FLORIDA LLC	IRR REPAIRS	917.37

<b>YTD Total</b>	7,846.59
<b>Annual Budget</b>	\$22,000.00
<i>Amount Remaining / (Budget overage)</i>	<i>\$14,153.41</i>
<i>% of Budget</i>	<i>35.7%</i>

**Oakstead Community Development District**  
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<b>Account Name: R&amp;M-Other Field</b>						
10/12/25	546063-53901-5000	23013	VENDOR	CROSSCREEK ENVIRONMENTAL	PONDS 5A AND 5C MECHANICAL VEGETATION REMOVAL	3,195.00
10/31/25	546063-53901-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's: 10/13/25-10/31/25 CC Purchases	50.65
10/31/25	546063-53901-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's: 10/13/25-10/31/25 CC Purchases	18.98
10/31/25	546063-53901-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's: 10/13/25-10/31/25 CC Purchases	(30.24)
10/31/25	546063-53901-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's: 10/13/25-10/31/25 CC Purchases	71.20
11/01/25	546063-53901-5000	102625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 10/6/25-10/24/25 CC Purchases (Luis)	11.00
11/01/25	546063-53901-5000	102625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 10/6/25-10/24/25 CC Purchases (Luis)	17.12
11/01/25	546063-53901-5000	102625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 10/6/25-10/24/25 CC Purchases (Luis)	11.60
11/01/25	546063-53901-5000	102625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 10/6/25-10/24/25 CC Purchases (Luis)	13.00
11/03/25	546063-53901-5000	1234	VENDOR	dba POP N ART WOODWORKS	Remove Playground & Haul Away	100.00
12/01/25	546063-53901-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	14.46
12/01/25	546063-53901-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	15.31
12/01/25	546063-53901-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	34.99
12/01/25	546063-53901-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	13.50
12/01/25	546063-53901-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	13.00
12/01/25	546063-53901-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	14.00
12/08/25	546063-53901-5000	120225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 11/6-28/25 CC Purchases	131.26
12/26/25	546063-53901-5000	122625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	DEC PURCHASES	396.99
01/12/26	546063-53901-5000	010226-0316	VENDOR	LOWE'S COMPANIES	Lowe's 11/6-28/25 CC Purchases	116.73
01/13/26	546063-53901-5000	011326-	VENDOR	LUIS CHAGUACEDA	Mileage Report	145.00
01/26/26	546063-53901-5000	012626-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	Truist Bank CC 12/27/25 - 01/26/26	57.73

<b>YTD Total</b>	4,411.28
<b>Annual Budget</b>	\$13,812.96
<i>Amount Remaining / (Budget overage)</i>	\$9,401.68
<i>% of Budget</i>	31.9%

**Account Name: R&M-Trees and Trimming**

10/09/25	546099-53901-5000	361773	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	10/1/25 Palm Tree Debooting	2,160.00
10/20/25	546099-53901-5000	362816	VENDOR	LANDSCAPE MAINTENANCE PROFESSIONALS	10/20/25-11/19/25 -BASKETBALL COURT PALM TREE DEBOOTING	900.00

<b>YTD Total</b>	3,060.00
<b>Annual Budget</b>	\$16,000.00
<i>Amount Remaining / (Budget overage)</i>	\$12,940.00
<i>% of Budget</i>	19.1%

**Account Name: R&M-Landscape Lighting**

12/03/25	546308-53901-5000	122503	VENDOR	DAVID M. BECHTEL	LIIGHTING SVC / CRISTMAS LIGHTS	630.00
01/26/26	546308-53901-5000	012604	VENDOR	DAVID M. BECHTEL	Replace light and transformer	858.00

<b>YTD Total</b>	1,488.00
<b>Annual Budget</b>	\$2,000.00
<i>Amount Remaining / (Budget overage)</i>	\$512.00
<i>% of Budget</i>	74.4%

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<b>Account Name: Misc-Holiday Lighting</b>						
10/01/25	549028-53901-5000	155000 TO 549028			Prepaid-Decorating Elves Inv I231826542 Deposit pd in August	3,200.38
11/11/25	549028-53901-5000	I231827008	VENDOR	DECORATING ELVES, INC	PIF-HOLIDAY LIGHTING (FY26 Expense)	5,938.57
12/03/25	549028-53901-5000	122503	VENDOR	DAVID M. BECHTEL	LIIGHTING SVC / CRISTMAS LIGHTS	300.00
<b>YTD Total</b>						9,438.95
<b>Annual Budget</b>						\$8,500.00
<i>Amount Remaining / (Budget overage)</i>						<i>(\$938.95)</i>
<i>% of Budget</i>						111.0%
<b>Account Name: Misc-Property Taxes</b>						
11/11/25	549044-53901-5000	111225-0040	VENDOR	MIKE FASANO	County Stormwater Non-Ad Valorem	3,128.16
<b>YTD Total</b>						3,128.16
<b>Annual Budget</b>						\$3,200.00
<i>Amount Remaining / (Budget overage)</i>						<i>\$71.84</i>
<i>% of Budget</i>						97.8%
<b>Account Name: Reserve - Ponds</b>						
11/01/25	568126-53901-5000	568046 TO 568126			R/C INV 2964-Deposit for O&M Rprs to all Ponds \$51,400	25,700.00
11/14/25	568126-53901-5000	2966	VENDOR	FINN OUTDOOR	PIF- O&M Repairs all Ponds \$51,400.00 Final Payment	25,700.00
<b>YTD Total</b>						51,400.00
<b>Annual Budget</b>						\$0.00
<i>Amount Remaining / (Budget overage)</i>						<i>(\$51,400.00)</i>
<i>% of Budget</i>						n/a
<b>Field Department Total:</b>						<b>\$373,803.33</b>

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**DEPARTMENT NAME: PARKS AND RECREATION**

**Account Name: Payroll-Salaries**

10/07/25	512001-57201-5000	PPE 10/3/25			Payroll-Salary PPE 10/3/25	2,308.00
10/21/25	512001-57201-5000	PPE 10/17/25			Payroll-Salary PPE 10/17/25	2,308.00
10/21/25	512001-57201-5000	PPE 10/17/25			Retro Payroll PPE 10/17/25	30.25
11/05/25	512001-57201-5000	PPE 10/31/25			Payroll-Salaries PPE 10/31/25	2,308.00
11/19/25	512001-57201-5000	PPE 11/14/25			Payroll-Salaries	2,308.00
12/03/25	512001-57201-5000	PPE 11/28/25			Payroll-Salaries	1,154.00
12/03/25	512001-57201-5000	PPE 11/28/25			Vacation	692.40
12/03/25	512001-57201-5000	PPE 11/28/25			Holiday	461.60
12/16/25	512001-57201-5000	STAFF PPE 12/12/25			Payroll-Salary L. Tempera	2,377.60
12/16/25	512001-57201-5000	STAFF PPE 12/12/25			Retro-Lynn Tempera	278.40
12/31/25	512001-57201-5000	STAFF PPE 12/26/25			Payroll-Salary L. Tempera	1,188.80
12/31/25	512001-57201-5000	STAFF PPE 12/26/25			Vacation - L. Tempera	713.28
12/31/25	512001-57201-5000	STAFF PPE 12/26/25			Holiday - L. Tempera	475.52
01/14/26	512001-57201-5000	ADP00084			Payroll-Salary	1,902.08
01/14/26	512001-57201-5000	ADP00084			Vacation	237.76
01/14/26	512001-57201-5000	ADP00084			Holiday	237.76
01/28/26	512001-57201-5000	ADP00085			Payroll-Salary	2,139.84
01/28/26	512001-57201-5000	ADP00085			Holiday	237.76

<b>YTD Total</b>	<b>21,359.05</b>
<b>Annual Budget</b>	<b>\$68,264.00</b>
<i>Amount Remaining / (Budget overage)</i>	<i>\$46,904.95</i>
<i>% of Budget</i>	<i>31.3%</i>

**Account Name: Payroll-Hourly**

10/07/25	512002-57201-5000	PPE 10/3/25			Payroll- Hourly PPE 10/3/25	3,817.50
10/21/25	512002-57201-5000	PPE 10/17/25			Payroll- Hourly PPE 10/17/25	3,821.35
11/05/25	512002-57201-5000	PPE 10/31/25			Payroll- Hourly	4,086.43
11/19/25	512002-57201-5000	PPE 11/14/25			Payroll- Hourly	3,625.10
12/03/25	512002-57201-5000	PPE 11/28/25			Payroll- Hourly	3,036.50
12/16/25	512002-57201-5000	STAFF PPE 12/12/25			Payroll- Hourly	3,093.55
12/31/25	512002-57201-5000	STAFF PPE 12/26/25			Payroll- Hourly	2,900.21
01/14/26	512002-57201-5000	ADP00084			Payroll- Hourly	2,959.15
01/28/26	512002-57201-5000	ADP00085			Payroll- Hourly	3,370.04

<b>YTD Total</b>	<b>30,709.83</b>
<b>Annual Budget</b>	<b>\$72,952.00</b>
<i>Amount Remaining / (Budget overage)</i>	<i>\$42,242.17</i>
<i>% of Budget</i>	<i>42.1%</i>

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<b>Account Name: FICA Taxes</b>						
10/07/25	521001-57201-5000	PPE 10/3/25		ER FICA		468.60
10/21/25	521001-57201-5000	PPE 10/17/25		ER FICA		471.21
11/05/25	521001-57201-5000	PPE 10/31/25		ER FICA		489.17
11/19/25	521001-57201-5000	PPE 11/14/25		ER FICA		453.88
12/03/25	521001-57201-5000	PPE 11/28/25		ER FICA		408.85
12/16/25	521001-57201-5000	STAFF PPE 12/12/25		ER FICA		439.84
12/31/25	521001-57201-5000	STAFF PPE 12/26/25		ER FICA		403.75
01/14/26	521001-57201-5000	ADP00084		ER FICA		408.26
01/28/26	521001-57201-5000	ADP00085		ER FICA		439.69
<b>YTD Total</b>						3,983.25
<b>Annual Budget</b>						\$10,803.00
<i>Amount Remaining / (Budget overage)</i>						\$6,819.75
<i>% of Budget</i>						36.9%
<b>Account Name: Workers' Compensation</b>						
10/01/25	524001-57201-5000	155000 TO 524001		Prepaid-FY26 Workers' Comp Inv 29467 WC100125940		1,500.00
<b>YTD Total</b>						1,500.00
<b>Annual Budget</b>						\$4,500.00
<i>Amount Remaining / (Budget overage)</i>						\$3,000.00
<i>% of Budget</i>						33.3%
<b>Account Name: Contracts-Security Services</b>						
10/01/25	534037-57201-5000	17910	VENDOR COMPLETE I.T.		OCT 25 MONITORED BURGLAR ALARM SYSTEM	65.00
11/01/25	534037-57201-5000	18206	VENDOR COMPLETE I.T.		NOV 25 MONITORED BURGLAR ALARM SYSTEM	65.00
12/01/25	534037-57201-5000	18484	VENDOR COMPLETE I.T.		DEC 25 MONITORED BURGLAR ALARM SYSTEM	65.00
01/01/26	534037-57201-5000	18790	VENDOR COMPLETE I.T.		JAN 26 MONITORED BURGLAR ALARM SYSTEM	65.00
<b>YTD Total</b>						260.00
<b>Annual Budget</b>						\$480.00
<i>Amount Remaining / (Budget overage)</i>						\$220.00
<i>% of Budget</i>						54.2%
<b>Account Name: Contracts-Pools</b>						
10/01/25	534078-57201-5000	2025-1260	VENDOR COOPER POOLS, INC.		OCT 25 Pool Maintenance	3,940.00
11/02/25	534078-57201-5000	2025-1378	VENDOR COOPER POOLS, INC.		NOV 25 Pool Maintenance	3,940.00
12/01/25	534078-57201-5000	2025-1498	VENDOR COOPER POOLS, INC.		DEC 25 Pool Maintenance	3,940.00
01/01/26	534078-57201-5000	2026-1032	VENDOR COOPER POOLS, INC.		JAN 26 Pool Maintenance	3,940.00
<b>YTD Total</b>						15,760.00
<b>Annual Budget</b>						\$17,820.00
<i>Amount Remaining / (Budget overage)</i>						\$2,060.00
<i>% of Budget</i>						88.4%

**Oakstead Community Development District**  
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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Contracts-Computer Support</b>						
10/01/25	534124-57201-5000	17893	VENDOR COMPLETE I.T.		OCT 25 MSP PLAN, CLOUD BACKUP & MICROSOFT O365 SUBSCRIP	182.95
10/01/25	534124-57201-5000	17894	VENDOR COMPLETE I.T.		OCT 25 GOOGLE EMAIL (10) WITH VAULT	165.00
11/01/25	534124-57201-5000	18188	VENDOR COMPLETE I.T.		NOV 25 MSP PLAN CLOUD BACKUP & MS OFFICE 365	182.95
11/01/25	534124-57201-5000	18189	VENDOR COMPLETE I.T.		NOV 25 GOOGLE EMAIL (10) WITH VAULT	165.00
11/01/25	534124-57201-5000	18207	VENDOR COMPLETE I.T.		NOV 25 EAGLE EYE CAMERA 30 DAY CLOUD	342.00
11/01/25	534124-57201-5000	INV 18207 R/C			R/C NOV 25 EAGLE EYE CAMERA 30 DAY CLOUD	(342.00)
12/01/25	534124-57201-5000	18467	VENDOR COMPLETE I.T.		DEC 25 MSP PLAN CLOUD BACKUP & MS OFFICE 365	192.95
12/01/25	534124-57201-5000	18468	VENDOR COMPLETE I.T.		DEC 25 GOOGLE EMAIL (10) WITH VAULT	165.00
12/01/25	534124-57201-5000	18485	VENDOR COMPLETE I.T.		DEC 25 EAGLE EYE CAMERA 30 DAY CLOUD	342.00
12/01/25	534124-57201-5000	534124 TO 534142			R/C DEC 25 EAGLE EYE CAMERA 30 DAY CLOUD	(342.00)
01/01/26	534124-57201-5000	18773	VENDOR COMPLETE I.T.		JAN 26 MSP PLAN CLOUD BACKUP & MS OFFICE 365	192.95
01/01/26	534124-57201-5000	18774	VENDOR COMPLETE I.T.		JAN 26 GOOGLE EMAIL (10) WITH VAULT	165.00
<b>YTD Total</b>						1,411.80
<b>Annual Budget</b>						\$3,000.00
<i>Amount Remaining / (Budget overage)</i>						\$1,588.20
<i>% of Budget</i>						47.1%
<b>Account Name: Contracts-Pest Control</b>						
10/07/25	534125-57201-5000	79-549	VENDOR PHOENIX SERVICE SYSTEMS, INC		10/07/25 Pest & Rodent Control	255.00
11/04/25	534125-57201-5000	79-550	VENDOR PHOENIX SERVICE SYSTEMS, INC		11/04/25 Pest & Rodent Control	255.00
12/02/25	534125-57201-5000	21646	VENDOR PHOENIX SERVICE SYSTEMS, INC		12/02/25 Pest & Rodent Control	255.00
01/22/26	534125-57201-5000	23835	VENDOR PHOENIX SERVICE SYSTEMS, INC		01/01/2026 Pest & Rodent Control	255.00
<b>YTD Total</b>						1,020.00
<b>Annual Budget</b>						\$3,060.00
<i>Amount Remaining / (Budget overage)</i>						\$2,040.00
<i>% of Budget</i>						33.3%
<b>Account Name: Communication - Telephone</b>						
10/01/25	541003-57201-5000	F98A9F41-0016	VENDOR COMPLETE I.T.		OCT 25 VOIP SEATS, PHONE #, PHONE RENTALS	209.06
11/01/25	541003-57201-5000	F98A9F41-0017	VENDOR COMPLETE I.T.		NOV 25 VOIP SEATS, PHONE #, PHONE RENTALS	209.06
12/01/25	541003-57201-5000	F98A9F41-0018	VENDOR COMPLETE I.T.		DEC 25 VOIP SEATS, PHONE #, PHONE RENTALS	209.06
01/01/26	541003-57201-5000	F98A9F41-0019	VENDOR COMPLETE I.T.		JAN 26 VOIP SEATS, PHONE #, PHONE RENTALS	208.71
01/19/26	541003-57201-5000	F98A9F1-0010	VENDOR COMPLETE I.T.		APR 25 VOIP SEATS, PHONE #, PHONE RENTALS	175.90
<b>YTD Total</b>						1,011.79
<b>Annual Budget</b>						\$3,420.00
<i>Amount Remaining / (Budget overage)</i>						\$2,408.21
<i>% of Budget</i>						29.6%

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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Utility - Gas</b>						
10/01/25	543019-57201-5000	100125-2101-ACH	VENDOR	TECO PEOPLES GAS - ACH	8/30-9/26/25 Gas Utility Services (accrued)	44.21
10/01/25	543019-57201-5000	STANDING ACCRUAL			S/U STANDING ACCRUAL FOR GAS UTILITY	46.00
10/01/25	543019-57201-5000	STANDING ACCRUAL			S/U STANDING ACCRUAL FOR GAS UTILITY	(46.00)
11/03/25	543019-57201-5000	110325-2101-ACH	VENDOR	TECO PEOPLES GAS - ACH	9/27-10/27/25 Gas Utility	46.08
12/03/25	543019-57201-5000	120325-2101-ACH	VENDOR	TECO PEOPLES GAS - ACH	BILL PRD 10/28-12/1/25	46.08
12/31/25	543019-57201-5000	ACCRUAL			TECO PEOPLE GAS DECEMBER 2025	46.00
01/01/26	543019-57201-5000	ACCRUAL			TECO PEOPLE GAS DECEMBER 2025	(46.00)
01/05/26	543019-57201-5000	010526-2101-ACH	VENDOR	TECO PEOPLES GAS - ACH	BILL PRD 12/2-12/31/26	65.91
01/31/26	543019-57201-5000	ACCRUAL			TECO PEOPLE GAS JANUARY 2026	65.00
<b>YTD Total</b>						267.28
<b>Annual Budget</b>						\$528.00
<i>Amount Remaining / (Budget overage)</i>						\$260.72
<i>% of Budget</i>						50.6%
<b>Account Name: Utility - Refuse Removal</b>						
10/20/25	543020-57201-5000	8480513W425-ACH	VENDOR	WASTE CONNECTIONS OF FL - ACH	OCT 2025 -TRASH PICKUP	284.70
11/30/25	543020-57201-5000	ACCRUE NOV			Accrue Nov Garbage Pickup	283.51
12/01/25	543020-57201-5000	8539040W425-ACH	VENDOR	WASTE CONNECTIONS OF FL - ACH	TRASH PICKUP	283.51
12/01/25	543020-57201-5000	ACCRUE NOV			Accrue Nov Garbage Pickup	(283.51)
12/31/25	543020-57201-5000	ACCRUAL			WASTE CONNECTIONS OF FL DECEMBER 2025	280.00
01/01/26	543020-57201-5000	8598005W425	VENDOR	WASTE CONNECTIONS OF FL - ACH	TRASH PICKUP JAN 26	315.36
01/01/26	543020-57201-5000	ACCRUAL			WASTE CONNECTIONS OF FL DECEMBER 2025	(280.00)
01/01/26	543020-57201-5000	8653964W425-ACH	VENDOR	WASTE CONNECTIONS OF FL - ACH	TRASH PICKUP	312.97
01/01/26	543020-57201-5000	JE002271			WASTE CONNECTIONS FEB PYMT	(312.97)
01/01/26	543020-57201-5000	JE002271			WASTE CONNECTIONS FEB PYMT	312.97
01/31/26	543020-57201-5000	ACCRUAL			WASTE CONNECTIONS OF FL FEBRUARY 2026	(312.97)
01/31/26	543020-57201-5000	ACCRUAL			WASTE CONNECTIONS OF FL FEBRUARY 2026	312.97
<b>YTD Total</b>						1,196.54
<b>Annual Budget</b>						\$2,760.00
<i>Amount Remaining / (Budget overage)</i>						\$1,563.46
<i>% of Budget</i>						43.4%

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<b>Account Name: Utility - Water &amp; Sewer</b>						
10/31/25	543021-57201-5000	110425-ACH	VENDOR	PASCO COUNTY UTILITIES SERVICE - ACH	09/15/25-10/15/25 WATER/RECLAIMED WATER	807.68
11/30/25	543021-57201-5000	FY26 STANDING			S/U FY26 STANDING Utility - Water & Sewer	800.00
12/01/25	543021-57201-5000	120225-ACH	VENDOR	PASCO COUNTY UTILITIES SERVICE - ACH	10/15-11/14/25 Water/Reclaimed Water	1,138.88
12/31/25	543021-57201-5000	ACCRUAL			PASCO CTY UTILITIES SVC RECLAIMED DEC 25	1,000.00
01/01/26	543021-57201-5000	ACCRUAL			PASCO CTY UTILITIES SVC RECLAIMED DEC 25	(1,000.00)
01/01/26	543021-57201-5000	JE002203			REVERSE S/U FY26 STANDING RECLAIMED WATER	(1,500.00)
01/01/26	543021-57201-5000	JE002204			REVERSE S/U FY26 STANDING WATER & SEWER	(800.00)
01/01/26	543021-57201-5000	JE002205			REVERSE S/U FY26 STANDING RECLAIMED WATER	1,500.00
01/06/26	543021-57201-5000	010626-ACH	VENDOR	PASCO COUNTY UTILITIES SERVICE - ACH	BILL PRD 11/14-12/16/25	708.32
01/31/26	543021-57201-5000	ACCRUAL			PASCO CTY UTILITIES SVC RECLAIMED JAN 26	800.00

<b>YTD Total</b>	3,454.88
<b>Annual Budget</b>	\$7,000.00
<i>Amount Remaining / (Budget overage)</i>	\$3,545.12
<i>% of Budget</i>	49.4%

<b>Account Name: R&amp;M-Clubhouse</b>						
10/03/25	546015-57201-5000	093025-8315-ACH	VENDOR	SPECTRUM - ACH	09/30/25-10/29/25 TV & Internet	38.77
10/21/25	546015-57201-5000	18036 DEPOSIT	VENDOR	COMPLETE I.T.	CLUBHOUSE CAMERAS - DEPOSIT	2,794.00
10/26/25	546015-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	327.25
10/26/25	546015-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	494.86
10/31/25	546015-57201-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowes: 10/13/25-10/31/25 CC Purchases	26.58
11/17/25	546015-57201-5000	103025-8315-ACH	VENDOR	SPECTRUM - ACH	10/30-11/29/25 TV & Internet	38.77
12/01/25	546015-57201-5000	113025-8315-ACH	VENDOR	SPECTRUM - ACH	BILL PRD 11/30-12/29/25	38.77
12/01/25	546015-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	10.57
12/01/25	546015-57201-5000	JE002261			Truist Bank CC Nov Purchases	29.94
12/22/25	546015-57201-5000	18037	VENDOR	COMPLETE I.T.	CLUBHOUSE CAMERAS - Final	2,794.00
12/22/25	546015-57201-5000	17010	VENDOR	COMPLETE I.T.	Clubhouse Entry System	2,032.50
12/22/25	546015-57201-5000	18618	VENDOR	COMPLETE I.T.	Brivo Access Standard Edition	53.00
12/26/25	546015-57201-5000	122625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	DEC PURCHASES	645.79
01/01/26	546015-57201-5000	18830	VENDOR	COMPLETE I.T.	Brivo Access Standard Edition	53.00
01/01/26	546015-57201-5000	JE002270			SAMS PYMT 12/29/25	126.02
01/05/26	546015-57201-5000	123025-8315-ACH	VENDOR	SPECTRUM - ACH	BILL PRD 12/30-1/29/26	38.77
01/12/26	546015-57201-5000	15945	VENDOR	FLORIDA FLAG AND PENNANT	8X12 FLAG	243.77
01/12/26	546015-57201-5000	O-911-25	VENDOR	ZACH HORL'S PAINTING SVC, LLC	KIDDIE PLAYGROUND	495.00
01/12/26	546015-57201-5000	O-910-25	VENDOR	ZACH HORL'S PAINTING SVC, LLC	PLAYGROUND MAINT	820.00
01/12/26	546015-57201-5000	O-909-25	VENDOR	ZACH HORL'S PAINTING SVC, LLC	CLUBHOUSE EXIT DOOR	570.00
01/13/26	546015-57201-5000	011326-	VENDOR	LYNN TEMPERA	Various office supplies and decorations	143.75

<b>YTD Total</b>	11,815.11
<b>Annual Budget</b>	\$30,000.00
<i>Amount Remaining / (Budget overage)</i>	\$18,184.89
<i>% of Budget</i>	39.4%

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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: R&amp;M-Pools</b>						
10/26/25	546074-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	85.49
11/18/25	546074-57201-5000	2025-1441	VENDOR	COOPER POOLS, INC.	ADA Housing Cover Assembly	527.68
01/25/26	546074-57201-5000	1131	VENDOR	COOPER POOLS, INC.	Black Rubber Top Insert for Elite Stainless Steel Ladder	102.80
<b>YTD Total</b>						715.97
<b>Annual Budget</b>						\$9,000.00
<i>Amount Remaining / (Budget overage)</i>						\$8,284.03
<i>% of Budget</i>						8.0%
<b>Account Name: Miscellaneous Services</b>						
10/26/25	549001-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	34.36
10/27/25	549001-57201-5000	18054	VENDOR	COMPLETE I.T.	Laptop Charger & Labor for onsite restoration	403.99
10/31/25	549001-57201-5000	7006610584	VENDOR	THE CHAMBERLAIN GROUP	60 Remotes	521.97
12/02/25	549001-57201-5000	21646	VENDOR	PHOENIX SERVICE SYSTEMS, INC	12/02/25 Pest & Rodent Control	25.00
12/03/25	549001-57201-5000	120325	VENDOR	LYNN TEMPERA	CHRISTMAS BONUSES	400.00
01/13/26	549001-57201-5000	7006796130	VENDOR	THE CHAMBERLAIN GROUP	Chamberlain® Single-Button Remote Control	23.29
01/26/26	549001-57201-5000	JE002268			Reclass Truist Bank CC 12/27/25-01/26/26	260.81
<b>YTD Total</b>						1,669.42
<b>Annual Budget</b>						\$279.96
<i>Amount Remaining / (Budget overage)</i>						(\$1,389.46)
<i>% of Budget</i>						596.3%

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Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Misc-Public Relations</b>						
10/01/25	549046-57201-5000	102525	VENDOR	BOUNCE A LOT INFLATABLES	Inflatable for 10/25/25 Fall Festival	392.40
10/01/25	549046-57201-5000	102525	VENDOR	dba PANCHO THE GREAT	Pancho The Great for 10/25/25 Fall Festival	175.00
10/01/25	549046-57201-5000	155000 TO 549046			Prepaid-Pancho the Great Inv 101 10/25/25 Magic show	50.00
10/24/25	549046-57201-5000	JM-102425	VENDOR	JOELL MILLER	FALL FESTIVAL	300.00
10/26/25	549046-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	18.99
10/26/25	549046-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	8.69
10/26/25	549046-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	81.89
10/26/25	549046-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	33.95
10/26/25	549046-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	95.98
10/26/25	549046-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	21.92
10/26/25	549046-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	9.83
10/26/25	549046-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	3.59
10/26/25	549046-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	35.64
11/07/25	549046-57201-5000	110725	VENDOR	STACY CURRAN	Holiday Light Contest Gifts-Reimbursement	236.16
11/10/25	549046-57201-5000	25-1107	VENDOR	NOEL LeBLANC	DJ SRVCS FIRST FRIDAY NOV 2025	150.00
11/10/25	549046-57201-5000	25-1003	VENDOR	NOEL LeBLANC	DJ SRVCS FIRST FRIDAY OCT 2025	150.00
12/01/25	549046-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	81.94
12/01/25	549046-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	6.48
12/03/25	549046-57201-5000	120325-ACH	VENDOR	SAM'S CLUB - ACH	PUBLIC RELATIONS	126.02
12/15/25	549046-57201-5000	121625	VENDOR	IN MOTION BILLBOARDS INC	Exclusive Movie Night	350.00
12/26/25	549046-57201-5000	122625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	DEC PURCHASES	15.76
01/26/26	549046-57201-5000	012626-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	Truist Bank CC 12/27/25 - 01/26/26	295.19
<b>YTD Total</b>						<b>2,639.43</b>
<b>Annual Budget</b>						<b>\$10,000.00</b>
<i>Amount Remaining / (Budget overage)</i>						<i>\$7,360.57</i>
<i>% of Budget</i>						<i>26.4%</i>

<b>Account Name: Solid Waste Disposal Assessm.</b>						
11/17/25	549094-57201-5000	110525-00100-0040	VENDOR	MIKE FASANO	2025 Solid Waste Assessment	2,143.26
<b>YTD Total</b>						<b>2,143.26</b>
<b>Annual Budget</b>						<b>\$1,920.00</b>
<i>Amount Remaining / (Budget overage)</i>						<i>(\$223.26)</i>
<i>% of Budget</i>						<i>111.6%</i>

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<b>Account Name: Newsletter Printing/Supplies</b>						
10/26/25	549924-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	1,485.48
11/30/25	549924-57201-5000	FY26 STANDING			S/U FY26 STANDING Newsletter Printing	1,485.48
12/01/25	549924-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	1,485.48
12/26/25	549924-57201-5000	122625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	DEC PURCHASES	1,485.48
01/01/26	549924-57201-5000	JE002203			REVERSE S/U FY26 STANDING NEWSLETTER PRINTING	(1,485.48)
01/26/26	549924-57201-5000	012626-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	Truist Bank CC 12/27/25 - 01/26/26	1,485.48
<b>YTD Total</b>						5,941.92
<b>Annual Budget</b>						\$17,826.00
<i>Amount Remaining / (Budget overage)</i>						\$11,884.08
<i>% of Budget</i>						33.3%
<b>Account Name: Office Supplies</b>						
10/26/25	551002-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	6.79
10/26/25	551002-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	10.44
10/26/25	551002-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	(6.98)
10/26/25	551002-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	9.96
10/26/25	551002-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	76.56
11/01/25	551002-57201-5000	102625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 10/6/25-10/24/25 CC Purchases (Luis)	32.09
12/01/25	551002-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	101.14
12/01/25	551002-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	49.98
12/26/25	551002-57201-5000	122625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	DEC PURCHASES	321.35
01/12/26	551002-57201-5000	010226-0316	VENDOR	LOWE'S COMPANIES	Lowe's 11/6-28/25 CC Purchases	111.65
01/26/26	551002-57201-5000	012626-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	Truist Bank CC 12/27/25 - 01/26/26	816.27
<b>YTD Total</b>						1,529.25
<b>Annual Budget</b>						\$1,900.00
<i>Amount Remaining / (Budget overage)</i>						\$370.75
<i>% of Budget</i>						80.5%
<b>Account Name: Cleaning Supplies</b>						
10/26/25	551003-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	23.46
10/26/25	551003-57201-5000	102625-3771-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	TRUIST 9/27/25-10/26/25 CC Purchases	105.98
10/29/25	551003-57201-5000	14653	VENDOR	CLEAN SWEEP SUPPLY CO., INC.	Multifold Towels	31.25
12/01/25	551003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	11.52
12/01/25	551003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	52.45
01/26/26	551003-57201-5000	012626-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	Truist Bank CC 12/27/25 - 01/26/26	113.53
<b>YTD Total</b>						338.19
<b>Annual Budget</b>						\$1,700.00
<i>Amount Remaining / (Budget overage)</i>						\$1,361.81
<i>% of Budget</i>						19.9%

**Oakstead Community Development District**  
 Expenditure Report - General Fund  
 For the Period(s) from Oct 01, 2025 to Jan 31, 2026  
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
<b>Account Name: Op Supplies - Clubhouse</b>						
10/31/25	552003-57201-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 10/13/25-10/31/25 CC Purchases	31.24
10/31/25	552003-57201-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 10/13/25-10/31/25 CC Purchases	(27.85)
10/31/25	552003-57201-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 10/13/25-10/31/25 CC Purchases	27.85
10/31/25	552003-57201-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 10/13/25-10/31/25 CC Purchases	26.03
10/31/25	552003-57201-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 10/13/25-10/31/25 CC Purchases	76.72
10/31/25	552003-57201-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 10/13/25-10/31/25 CC Purchases	21.13
10/31/25	552003-57201-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 10/13/25-10/31/25 CC Purchases	36.84
10/31/25	552003-57201-5000	110225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 10/13/25-10/31/25 CC Purchases	21.51
11/10/25	552003-57201-5000	43425TO	VENDOR	CULLIGAN GULF COAST WATER CONDITIONING, INC	WATER BOTTLES & SLEEVES CUPS	90.60
11/10/25	552003-57201-5000	1004288	VENDOR	CULLIGAN GULF COAST WATER CONDITIONING, INC	Cooler Rental Fee	7.00
11/10/25	552003-57201-5000	40610TO	VENDOR	CULLIGAN GULF COAST WATER CONDITIONING, INC	Bottled Water	78.40
11/10/25	552003-57201-5000	1004156	VENDOR	CULLIGAN GULF COAST WATER CONDITIONING, INC	Cooler Rental Fee	7.00
11/10/25	552003-57201-5000	37950TO	VENDOR	CULLIGAN GULF COAST WATER CONDITIONING, INC	Bottled Water	54.00
11/10/25	552003-57201-5000	1004030	VENDOR	CULLIGAN GULF COAST WATER CONDITIONING, INC	Cooler Rental Fee	7.00
11/17/25	552003-57201-5000	LT-111725	VENDOR	LYNN TEMPERA	5/26/25-11/14/25 REPLENISH PETTY CASH	206.31
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	17.99
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	32.28
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	32.28
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	35.98
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	55.76
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	105.30
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	39.99
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	35.98
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	71.96
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	16.92
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	325.35
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	142.99
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	44.98
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	155.98
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	99.26
12/01/25	552003-57201-5000	112625-8900-ACH	VENDOR	TRUIST BANK-8900 ACH from #5221	NOV PURCHASES	109.99
12/08/25	552003-57201-5000	120225-0316-ACH	VENDOR	LOWE'S COMPANIES	Lowe's 11/6-28/25 CC Purchases	57.67
12/13/25	552003-57201-5000	3976	VENDOR	NELSON'S CPR & FIRST AID	Infant/Child SMART Pads Cartridge, HS1	212.00
01/01/26	552003-57201-5000	1004414	VENDOR	CULLIGAN GULF COAST WATER CONDITIONING, INC	COOLER RENTAL	7.00
01/01/26	552003-57201-5000	1004552	VENDOR	CULLIGAN GULF COAST WATER CONDITIONING, INC	COOLER RENTAL	7.00
01/03/26	552003-57201-5000	46289TO	VENDOR	CULLIGAN GULF COAST WATER CONDITIONING, INC	Bottled Water	36.00
01/06/26	552003-57201-5000	3982	VENDOR	NELSON'S CPR & FIRST AID	Philips OnSite & FRx AED Battery	312.60

<b>YTD Total</b>	2,619.04
<b>Annual Budget</b>	\$1,700.00
<i>Amount Remaining / (Budget overage)</i>	<i>(\$919.04)</i>
<i>% of Budget</i>	<i>154.1%</i>

**Oakstead Community Development District**  
 Expenditure Report - General Fund  
 For the Period(s) from Oct 01, 2025 to Jan 31, 2026  
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
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Account Name: Reserve - Clubhouse

<b>YTD Total</b>	-
<b>Annual Budget</b>	\$6,525.00
<i>Amount Remaining / (Budget overage)</i>	\$6,525.00
<i>% of Budget</i>	0.0%

<b>Parks And Recreation Department Total:</b>	<b>\$111,346.01</b>
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<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>\$ 582,839.53</b>
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<b>SOR Balance as of 01/31/26</b>	<b>\$ 582,839.00</b>
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0.53  
rounding

**Form of Work Authorization**

Oakstead Community Development District  
Pasco County, Florida

Subject: **Work Authorization Number 1**  
**Oakstead Community Development District**

Dear Chairperson, Board of Supervisors:

Brletic Dvorak, Inc. ("**Engineer**") is pleased to submit this work authorization to provide engineering services for the Oakstead Community Development District (the "**District**"). We will provide these services pursuant to our current agreement ("**Engineering Agreement**") as follows:

**I. Scope of Work**

The District will engage the Engineer to perform the engineering services described in Exhibit A.

**II. Fees**

The District will compensate Engineer pursuant to the compensation described in Exhibit A and is subject to the hourly rate schedule contained in the Engineering Agreement if additional work is approved by the board.

This proposal, together with the Engineering Agreement and any amendments and exhibits, represents the entire understanding between the District and Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please return an executed copy to our office. Upon receipt, we will promptly schedule our services.

APPROVED AND ACCEPTED

Oakstead Community Development District

By:   
Authorized Representative

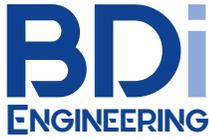
Date: 2/3/2024

Sincerely,

Brletic Dvorak, Inc.

By:   
Authorized Representative

Date: 3/5/26



December 12, 2025

Mark Vega  
District Manager  
Westchase CDD  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

**RE: Proposal – Engineering Services  
Oakstead CDD – ROW Assessment**

### **Project Description**

Oakstead Community Development District (CDD) is exploring the design and construction efforts associated with repairing or modifying the CDD owned right-of-way within the community to address drainage, sidewalk, tree, and other existing features issues. The Project will be implemented in phases of pre-design planning and feasibility, design and permitting, bidding assistance, and construction administration services. BDi is proposing the following tasks to complete the planning, feasibility and pre-design efforts for the project, as described in the Scope of Services.

### **SCOPE OF SERVICES**

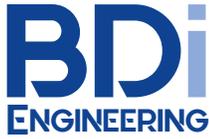
#### **TASK 1 – Acting Board Project Liaison, Administrative Efforts, and Correspondence**

BDi will perform the following supporting tasks to American Structurepoint Inc. (subcontractor) and the CDD Board of Supervisors on behalf of the CDD pursuant to the existing District Engineer contract with the CDD:

- Act as the liaison between the CDD board of supervisors and American Structurepoint Inc. on the project including attending applicable meetings or phone calls, coordinating with CDD field staff, provide any applicable documents or data to American Structurepoint Inc that BDi has in their records, and various other supportive tasks approved by the CDD board for the Pre-Design phase of the project.
- Coordinate any on-site efforts with CDD staff and provide monthly updates on the ROW Assessment effort described in Task 2.

#### **TASK 2 – ROW Assessment**

BDi will partner with American Structurepoint Inc. to perform the ROW assessment phase effort. See attached Exhibit B to this proposal for the scope of services related to the ROW assessment phase of the project.

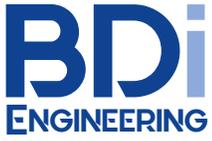


## Exclusions

- Additional Phases not described
- Additional work Tasks that may be required due to third party objectors, Chapter 120 Florida Statutes hearing requests, appeals to the Governor and Cabinet, and other third-party appeal processes.
- Maintenance of detailed project schedules through completion
- Detailed phasing/construction sequencing plans
- Environmental/ecological/wildlife services other than those described above
- Geotechnical engineering
- Bus stop or transit station entity/agency coordination, design or permitting
- Engineering and Design of improvements
- Preparation of applications for rezoning, land use amendments, or variances to Project specific codes and ordinances
- Federal Emergency Management Agency (FEMA) letter of map revisions
- Special negotiations or design plan modifications due to tree removal or preservation issues; this will include additional landscape requirements or justification of tree removal, services of an arborist, coordination for contribution to a tree bank, design of special tree preservation provisions, tree health assessments, etc.
- Traffic/Transportation/Parking studies
- Preparation of color renderings, special graphics, or exhibits for presentations to a governmental agency or third party for special design district guidelines
- Permitting submittals and/or application support
- Coordination and/or review with Florida Department of Transportation (FDOT), Florida Department of Environmental Protection (FDEP), and/or United States Army Corps of Engineering (USACE)
- Floodplain development permitting, floodplain compensation or floodplain or stormwater modeling of off-site areas, other than what currently drains onto the Project Site
- Coordination for on-site easements or utility agreements
- Developer/Development Agreement negotiations
- Detailed cost estimating services
- Surveying services, including boundary, topographic, wetland, and tree surveys
- Sub-surface or underground utility investigations
- Archeological/Archaeological reports/studies or Florida Division of Historical Resources reviews/permitting
- Public noticing or project/permit advertising in a local newspaper
- Services provided in conjunction with easement vacations, waivers, variances or denials, O&E reports
- Parcel Stakeout
- Any services not specifically listed in the scope (i.e. geotechnical, architectural, etc.)
- Additional or revised fees not addressed in the scope (i.e. additional fees for permits addressed in the scope and or new fees associated with additional permits or review fees)
- Reproduction of materials for distribution

## To Be Provided by the Owner

- Site Access
- Any Historical Plans and Surveys for the Site



**COMPENSATION**

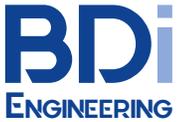
Compensation for these services is shown below (typical direct expenses included).

TASKS	SERVICES FEE
Task 1 Acting Board Project Liaison, Administrative Efforts, and Correspondence	Pursuant to the current CDD District Engineering Services Agreement between BDi and the CDD for Compensation
Task 2 – ROW Assessment (ASI Proposal)	\$69,221

Again, thank you for this opportunity.

Sincerely,

Stephen Brletic, P.E.  
Project Manager



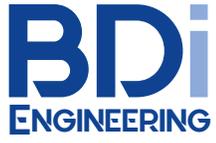


Exhibit B – American Structurepointe Assessment Phase Proposal



1 NORTH DALE MABRY HIGHWAY, SUITE 700  
TAMPA, FLORIDA 33609  
TEL 813.579.5841

December 11, 2025

Stephen Brletic, PE  
Brletic Dvorak, Inc.  
536 4th Ave. S, Unit 4  
St. Petersburg, FL 33701

Re: Oakstead CDD – Right of Way (ROW) Assessment  
Project Proposal

Dear Mr. Brletic,

American Structurepoint, Inc. (ASI), is pleased to provide the following fee proposal for the Oakstead CDD ROW Assessment Study. Our team understands the importance of maintaining safe, accessible pedestrian routes and properly functioning stormwater systems while also balancing long-term maintenance considerations. We appreciate the opportunity to support BDi with an evaluation that leads to practical, cost-effective solutions for the Oakstead community.

## I. DESIGN SERVICES

The Oakstead Community has experienced recurring issues, including curb displacement, sidewalk heaving, and localized drainage deficiencies. Preliminary information and field observations indicate that these conditions may be driven by expansive tree root systems, settling subsurface utility trenches, and aging stormwater infrastructure. Uplifted sidewalks, surface cracking, and standing water create safety hazards for residents, exacerbate ADA non-compliance, and increase ongoing maintenance costs for the community.

We understand the need for an assessment that identifies the causes of these problems and provides feasible, long-term solutions. Our approach emphasizes durability, life-cycle cost, and minimizing impacts to the community wherever possible.

## II. DESIGN SERVICES

Right of way Assessment

Field Investigation and Data Collection

Our team will perform a detailed field examination of roadway, sidewalk, and drainage features throughout each of the Oakstead neighborhoods. These reviews will evaluate areas of standing water following storm events, heaving sidewalks that create ADA and other safety concerns, and overhead tree canopies that obstruct street/pedestrian lighting. Roadway drainage will be assessed under both dry and wet conditions to identify deficiencies and potential improvements. A third night assessment will be done to assess lighting levels of the existing lighting.

### Technical Analysis

Following data collection, our team will perform a comprehensive evaluation of the conditions observed in the Oakstead Community.

This analysis will include assessing extent and severity of tree root impacts on sidewalks, curbs, driveways, and drainage structures. Drainage deficiencies will be examined to determine the underlying causes of standing water, poor runoff conveyance, and potential flooding risks.

Additionally, the team will assess ADA compliance concerns, including uneven or heaved sidewalk panels, tripping hazards, and accessibility barriers for pedestrians. Where applicable, we will consider interactions with subsurface utilities, roadway settlement, and other factors that may exacerbate the observed issues.

Our analysis will also evaluate the need for tree trimming/removal where existing street/pedestrian lighting is blocked by tree canopies.

This evaluation will provide a holistic understanding of both structural and operational deficiencies, forming the basis for developing practical, long-term remediation strategies.

### Development of Alternatives

We will attend pre-application meetings for a Pasco County Natural Resources Permit and a Pasco County Site Development Permit as needed, to identify permit requirements, costs and impacts to proposed design alternatives, construction cost and schedules.

We will develop improvement alternatives including sidewalk realignment, root barriers, drainage enhancements, and conceptual layouts with cost estimates.

### Recommendations and Final Report

Findings will be compiled into a comprehensive report including recommended improvements, phasing, exhibits, and cost summaries.

## III. SCOPE EXCLUSIONS

The following are excluded from our scope. If needed, we will provide a supplemental fee for the requested task(s).

- Construction Plans
- 3D modeling for construction
- Regional Stormwater Modeling
- Dewatering permit assistance
- Wetland Mitigation
- Contamination Services
- Traffic analysis for MOT
- As-built Surveying Efforts
- R/W Mapping & Acquisition
- Vibration & Settlement Monitoring
- Construction engineering services
- Pavement assessment & coring
- Permit application fees
- Other non-listed species surveys

## IV. PROJECT SCHEDULE

A detailed schedule will be developed upon notice to proceed and coordinate with BDi.

Oakstead CDD – ROW Assessment

December 11, 2025

Page 3

**V. ASSUMPTIONS**

BDi will provide available plans and previous maintenance data, and design survey.

**VI. FEE PROPOSAL**

The following fee schedule is to provide the services provided above as well as project management services.

Task	Fee
1. Field Investigation and Data Collection	\$31,460.00
2. Technical Analysis	\$13,440.00
3. Development of Alternatives	\$18,641.00
4. Recommendations and Final Report	\$5,680.00
Total	\$69,221.00

The services and fees listed above represent the total scope of work as we understand it at this time. Should the need for additional services arise, we are willing to provide them for a supplemental fee. We thank you for this opportunity and look forward to working with you on this project.

If you have any questions, please feel free to contact us at 813.579.5841 Ex.2018.

Very truly yours,  
American Structurepoint, Inc.

Jordan Caviggia, PE  
Florid Road Group Leader

Cc:



## Technical Memorandum

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**Date: Feb 20, 2026**

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**To: Oakstead CDD**

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**Project Name: Bond Letter**

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**From: Kirk Wagner**

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**Location: Oakstead Community**

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**Subject: Observed conditions for Bond Letter**

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Observed items for review

1. 19610 Bergenfeld Dr – MES erosion, recommend review and repair.
2. 18730 Bellehurst Loop – Sidewalk panels recommended to be reviewed and repaired.
3. 3053 Oakstead Blvd – Broken MES, recommend review and repair.
4. 19706 Bergenfeld Dr – Curb Inlet Box and surrounding walk and turf exhibits signs of settlement. Recommend review and repair
5. Pond 8E – Potential diminished capacity due to organic material and sediment buildup to be monitored.
6. Pond 8C – Potential diminished capacity due to organic material and sediment buildup to be monitored.
7. Sump G – Potential diminished capacity due to organic material and sediment buildup to be monitored.
8. Control Structure 58 on Pond 8A – Sediment build up on paved pad impacting conveyance of water via weir opening and erosion on both sides of weir wall, recommend review and repair.
9. Control Structure S in wetland S – Has overgrown vegetation, recommend CDD vendors to review and remedy.
10. Bridge along Oakstead Blvd – observed possible deficiencies in wood on railings and the support posts on the boardwalk. Recommend review from a structural engineer and repaired by the CDD
11. Multiple Locations – MES and adjoining bank has erosion exposing RCP and MES, recommend review and repair.
12. Multiple Locations – Observed fencing in need of repairs.
13. Multiple Locations – Observed nuisance drainage on roadway or in curb gutter.

Below are pictures of the observed conditions mentioned above from the field inspection.

**3047 Lynwood Ct, Land O' Lakes, FL 34638, USA**

• 28.20191, -82.488495 ±9ft



**3009 Sheehan Dr, Land O' Lakes, FL 34638, USA**

• 28.202262, -82.488248 ±9ft





**3005 Lynwood Ct, Land O' Lakes, FL 34638, USA**

● 28.201009, -82.486704 ±16ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 9:45:16

**3037 Lynwood Ct, Land O' Lakes, FL 34638, USA**

● 28.201114, -82.488843 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:00:10



**3037 Lynwood Ct, Land O' Lakes, FL 34638, USA**

● 28.201197, -82.488968 ±13ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:00:32

**19647 Ellendale Dr, Land O' Lakes, FL 34638, USA**

● 28.208761, -82.490053 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:24:43



**19614 Bergenfeld Dr, Land O' Lakes, FL 34638, USA**

• 28.207942, -82.490611 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:25:19

**19701 Bergenfeld Dr, Land O' Lakes, FL 34638, USA**

• 28.20784, -82.489193 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:26:46



**19706 Bergenfeld Dr, Land O' Lakes, FL 34638, USA**

● 28.207755, -82.489249 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:27:09

**19706 Bergenfeld Dr, Land O' Lakes, FL 34638, USA**

● 28.207755, -82.489187 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:27:28



**3154 Stoneman Loop, Land O' Lakes, FL 34638, USA**

● 28.204091, -82.488717 ±13ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:34:09

**19706 Bellehurst Loop, Land O' Lakes, FL 34638, USA**

● 28.204063, -82.489375 ±16ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:35:52





**3333 Brenford Pl, Land O' Lakes, FL 34638, USA**

● 28.206319, -82.487779 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:53:32

**3303 Brenford Pl, Land O' Lakes, FL 34638, USA**

● 28.205438, -82.488301 ±16ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:54:52



**3303 Brenford Pl, Land O' Lakes, FL 34638, USA**

● 28.205423, -82.488311 ±13ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 10:55:00

**19722 Bellehurst Loop, Land O' Lakes, FL 34638, USA**

● 28.204824, -82.489815 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 11:07:42



**19746 Bellehurst Loop, Land O' Lakes, FL 34638, USA**

● 28.20493, -82.490483 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 11:08:02

**3338 Keswick Ct, Land O' Lakes, FL 34638, USA**

● 28.206591, -82.493029 ±13ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 11:19:19





3053 Oakstead Blvd, Land O' Lakes, FL 34638, USA

● 28.202603, -82.492525 ±9ft





**19730 Bellehurst Loop, Land O' Lakes, FL 34638, USA**

● 28.205252, -82.489583 ±16ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 11:41:15

**19730 Bellehurst Loop, Land O' Lakes, FL 34638, USA**

● 28.205253, -82.48959 ±13ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 11:41:23



**2932 Tanglewylde Dr, Land O' Lakes, FL 34638, USA**

● 28.200562, -82.495413 ±23ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:01:29

**2930 Tanglewylde Dr, Land O' Lakes, FL 34638, USA**

● 28.200489, -82.495224 ±19ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:02:25



**2900 Tanglewylde Dr, Land O' Lakes, FL 34638, USA**

● 28.199575, -82.494034 ±16ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:06:30

**2900 Tanglewylde Dr, Land O' Lakes, FL 34638, USA**

● 28.199585, -82.493993 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:06:41



**2734 Tanglewylde Dr, Land O' Lakes, FL 34638, USA**

• 28.197332, -82.496057 ±16ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:12:15

**2734 Tanglewylde Dr, Land O' Lakes, FL 34638, USA**

• 28.197313, -82.496002 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:12:26



**2749 Torrance Dr, Land O' Lakes, FL 34638, USA**

● 28.198016, -82.497614 ±19ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:18:38

**2745 Torrance Dr, Land O' Lakes, FL 34638, USA**

● 28.197902, -82.497609 ±23ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:18:52



**3209 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.204178, -82.494544 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:29:46

**3327 Ashmonte Dr, Land O' Lakes, FL 34638, USA**

● 28.206145, -82.495862 ±16ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:35:49



**3321 Ashmonte Dr, Land O' Lakes, FL 34638, USA**

● 28.206141, -82.495895 ±16ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:35:56

**3115 Ashmonte Dr, Land O' Lakes, FL 34638, USA**

● 28.203306, -82.496849 ±29ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:42:35



**3115 Ashmonte Dr, Land O' Lakes, FL 34638, USA**

● 28.203309, -82.496846 ±19ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 12:42:41

**19309 Weymouth Dr, Land O' Lakes, FL 34638, USA**

● 28.209418, -82.496723 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 13:25:22



**19230 Weymouth Dr, Land O' Lakes, FL 34638, USA**

● 28.209512, -82.497201 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 13:25:43

**19204 Weymouth Dr, Land O' Lakes, FL 34638, USA**

● 28.210144, -82.497008 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 13:26:19



**3702 Simonton Ct, Land O' Lakes, FL 34638, USA**

● 28.211288, -82.493613 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 13:28:24

**19308 Weymouth Dr, Land O' Lakes, FL 34638, USA**

● 28.209009, -82.496715 ±19ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 13:53:56



**19146 Weymouth Dr, Land O' Lakes, FL 34638, USA**

● 28.210544, -82.496603 ±19ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:04:04

**19320 Everton Pl, Land O' Lakes, FL 34638, USA**

● 28.210868, -82.496583 ±16ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:05:26



**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207295, -82.49437 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:16:36

**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207396, -82.494341 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:16:50

**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207447, -82.494337 ±13ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:16:58

**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207543, -82.494315 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:17:09



### 3402 Russett Pl, Land O' Lakes, FL 34638, USA

● 28.207609, -82.494316 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:17:18

### 3408 Russett Pl, Land O' Lakes, FL 34638, USA

● 28.207611, -82.494341 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:17:25



**3408 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207642, -82.494335 ±9ft

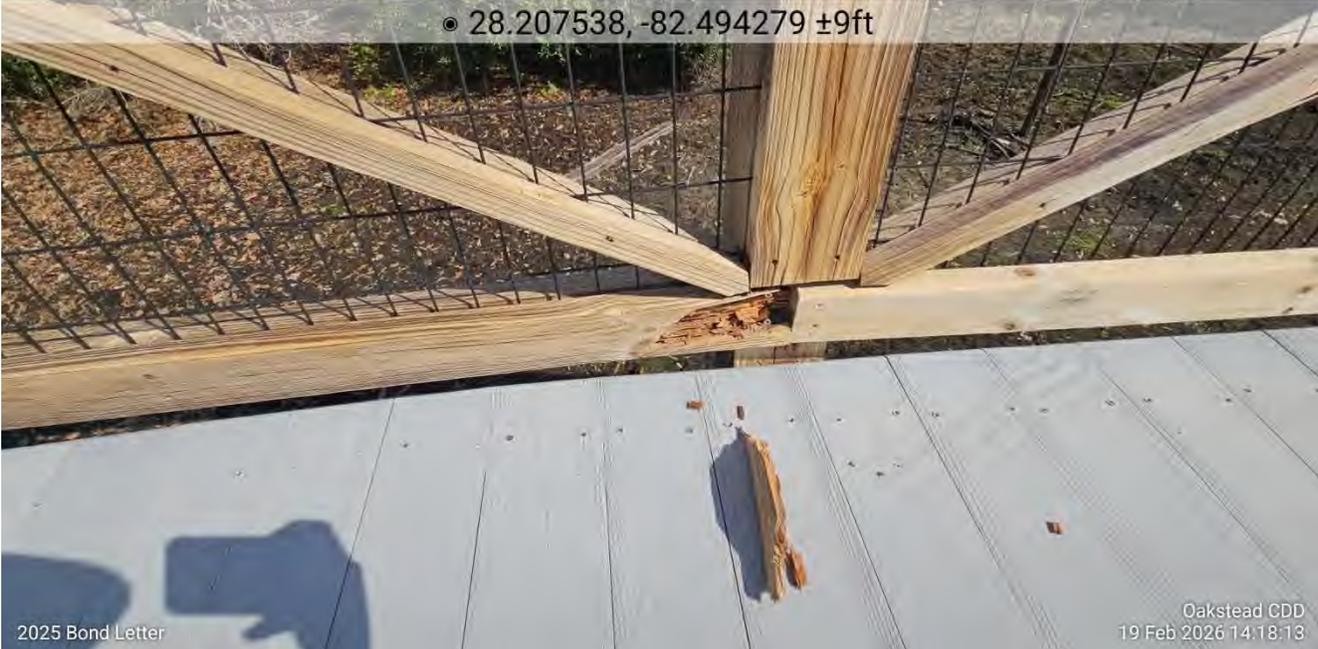


2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:17:34

**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207538, -82.494279 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:18:13





**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.20751, -82.494296 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:18:45

**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207498, -82.494293 ±9ft

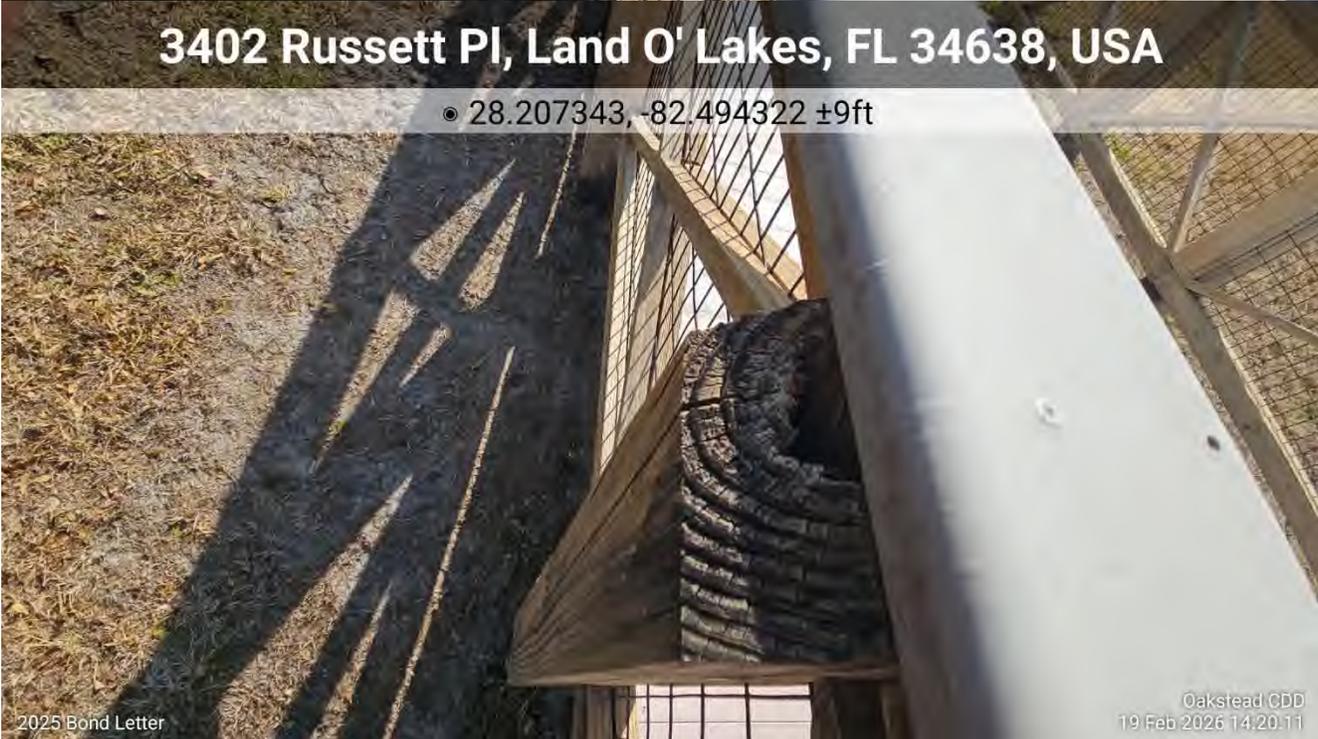


2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:19:00









**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207318, -82.494324 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:20:22



**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207314, -82.494332 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:20:27



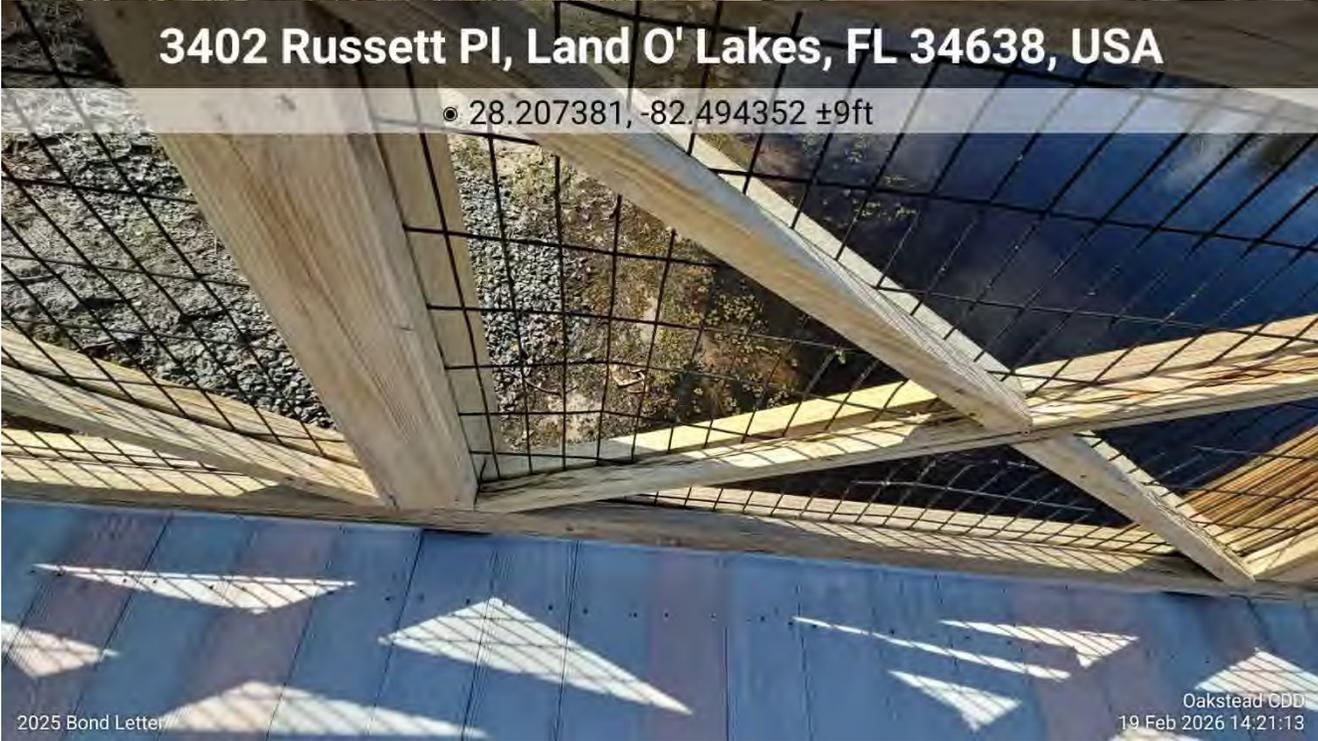


**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207381, -82.494358 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:21:08



**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207381, -82.494352 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:21:13



**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207384, -82.494353 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:21:17

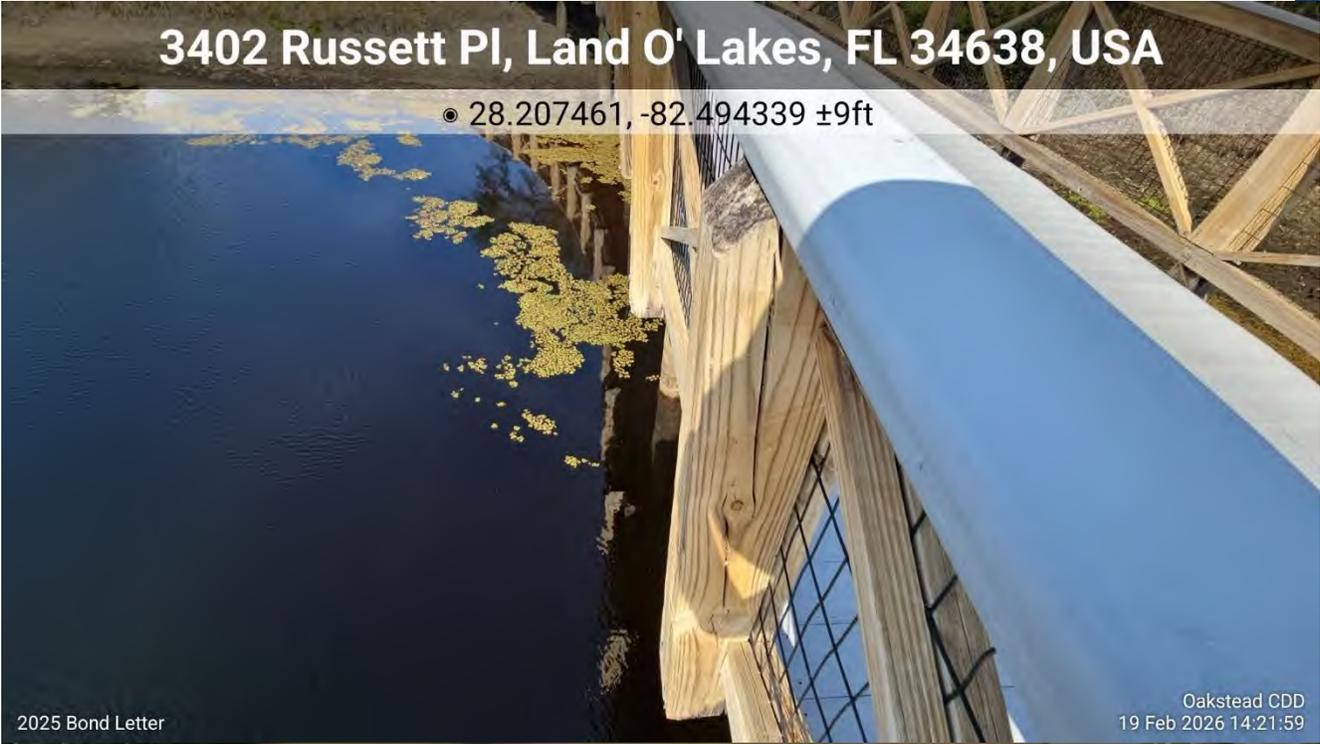


**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207404, -82.494359 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:21:26



**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207461, -82.494339 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:21:59



**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.20748, -82.49434 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:22:12



**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207494, -82.494334 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:22:33

**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.20752, -82.494331 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:22:52







**3408 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207608, -82.494331 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:24:01

**3408 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207634, -82.494362 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:24:27

**3408 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207644, -82.494345 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:24:33

**3408 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207646, -82.494335 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:24:38

**3408 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207636, -82.494326 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:24:42

**3408 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207643, -82.494321 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:24:46



**3408 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207633, -82.494326 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:24:53



**3408 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207617, -82.494296 ±9ft

2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:25:00



**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.20752, -82.494279 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:25:23

**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

• 28.207515, -82.494289 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:25:30



**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207532, -82.49429 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:25:37

**3402 Russett Pl, Land O' Lakes, FL 34638, USA**

● 28.207427, -82.494303 ±9ft



2025 Bond Letter

Oakstead CDD  
19 Feb 2026 14:25:59

**RESOLUTION 2026-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; AND PROVIDING FOR SEVERABILITY AND EFFECTIVE DATE.**

**WHEREAS**, the Oakstead Community Development District (the “District”) created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Pasco County, Florida; and

**WHEREAS**, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of district business; and

**WHEREAS**, Section 1.2(1) of the District’s Proposed Rules of Procedure appoints the Secretary of the District as the District’s records custodian; and

**WHEREAS**, Section 257.36(5), *Florida Statutes*, requires the District to establish and maintain an active and continuing program for the economical and efficient management of records and to provide for the appointment of a records management liaison officer (the “Records Management Liaison Officer”); and

**WHEREAS**, the District desires for the Records Management Liaison Officer to be an employee of the District or an employee of the District Manager; and

**WHEREAS**, the District desires to authorize the District’s records custodian to appoint a Records Management Liaison Officer, which may or may not be the District’s records custodian; and

**WHEREAS**, the District desires to prescribe duties of the Records Management Liaison Officer and provide for the assignment of additional duties; and

**WHEREAS**, the District’s Board of Supervisors (the “Board”) finds that it is in the best interests of the District to adopt by resolution a Records Retention Policy (the “Policy”) for immediate use and application; and

**WHEREAS**, the District desires to provide for future amendment of the Records Retention Policy.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF THE DISTRICT:**

**Section 1.** The District hereby authorizes the District's records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District's records custodian, shall each have the individual power to remove the Records Management Liaison Officer at any time for any reason. Immediately following the removal or resignation of a Records Management Liaison Officer, the District's records custodian shall appoint a replacement Records Management Liaison Officer.

**Section 2.** The duties of the Records Management Liaison Officer shall include the following:

- A. serve as the District's contact with the Florida Department of State, State Library and Archives of Florida; and
- B. coordinate the District's records inventory; and
- C. maintain records retention and disposition forms; and
- D. coordinate District records management training; and
- E. develop records management procedures consistent with the attached Records Retention Policy, as amended; and
- F. participate in the development of the District's development of electronic record keeping systems; and
- G. submit annual compliance statements; and
- H. work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I. such other duties as may be assigned by the Board or the District's records custodian in the future.

**Section 3.** The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State (the "Division") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division. However, the District hereby extends the minimum retention guidelines contained in the General Records Schedules so that the District will retain all public records relating to District business until the Board of Supervisors amends the Records Retention Policy to address the disposition of the same. To the extent the above statute, rules, or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment does not permit the disposition of District records without further action of the Board. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

**Section 4.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**Section 5.** This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed. Furthermore, upon its passage this resolution supersedes any Records Retention Policy previously adopted by the District.

**PASSED AND ADOPTED THIS 19TH DAY OF MARCH, 2026.**

**ATTEST:**

**OAKSTEAD COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: Secretary/Assistant Secretary

\_\_\_\_\_  
Name: Fred Krauer  
Title: Chair of the Board of Supervisors



LLS Tax Solutions Inc.  
 1645 Sun City Center Plz.,  
 #5027  
 Sun City Center, FL 33571  
 Telephone: 850-754-0311  
 Email: [liscott@llstax.com](mailto:liscott@llstax.com)

February 5, 2026

Oakstead Community Development District  
 c/o Inframark Infrastructure Management Services  
 5645 Coral Ridge Dr. #407  
 Coral Springs, Florida 33076

Thank you for choosing LLS Tax Solutions Inc. (“LLS Tax”) to provide arbitrage services to Oakstead Community Development District (“Client”) for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$5,335,000 Oakstead Community Development District Special Assessment Revenue Refunding and Improvement Bonds, Series 2016A

## **SCOPE OF SERVICES**

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service (“IRS”) forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

## **TAX POSITIONS AND REPORTABLE TRANSACTIONS**

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment

of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

## **PROFESSIONAL FEES AND EXPENSES**

Our professional fees for the services listed above for the three annual bond years beginning December 15, 2025, through the period ending December 14, 2028, is \$1,800, which is \$600 for each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

The Client (District) has the option to terminate this Agreement within ninety days of providing notice to LLS Tax Solutions Inc. of its intent.

**ACCEPTANCE**

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,  
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:  
Oakstead Community Development District

By: Linda L. Scott  
Linda L. Scott, CPA

By: \_\_\_\_\_  
Print Name \_\_\_\_\_  
Title \_\_\_\_\_  
Date: \_\_\_\_\_



LLS Tax Solutions Inc.  
 1645 Sun City Center Plz.,  
 #5027  
 Sun City Center, FL 33571  
 Telephone: 850-754-0311  
 Email: [liscott@llstax.com](mailto:liscott@llstax.com)

February 19, 2026

Oakstead Community Development District  
 c/o Inframark Infrastructure Management Services  
 5645 Coral Ridge Dr. #407  
 Coral Springs, Florida 33076

Thank you for choosing LLS Tax Solutions Inc. (“LLS Tax”) to provide arbitrage services to Oakstead Community Development District (“Client”) for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$4,855,000 Oakstead Community Development District Special Assessment Revenue Refunding and Improvement Bonds, Series 2017A

## **SCOPE OF SERVICES**

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service (“IRS”) forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

## **TAX POSITIONS AND REPORTABLE TRANSACTIONS**

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that

the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

## **PROFESSIONAL FEES AND EXPENSES**

Our professional fees for the services listed above for the three annual bond years beginning January 12, 2026, through the period ending January 11, 2029, is \$1,800, which is \$600 for each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

The Client (District) has the option to terminate this Agreement within ninety days of providing notice to LLS Tax Solutions Inc. of its intent.

**ACCEPTANCE**

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,  
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:  
Oakstead Community Development District

By: Linda L. Scott  
Linda L. Scott, CPA

By: \_\_\_\_\_  
Print Name \_\_\_\_\_  
Title \_\_\_\_\_  
Date: \_\_\_\_\_



LLS Tax Solutions Inc.  
1645 Sun City Center Plz.,  
#5027  
Sun City Center, FL 33571  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

February 5, 2026

Mr. Stephen Bloom  
Oakstead Community Development District  
c/o Inframark Infrastructure Management Services  
5645 Coral Ridge Dr. #407  
Coral Springs, Florida 33076

**\$5,335,000**  
**Oakstead Community Development District**  
**Special Assessment Revenue Refunding and**  
**Improvement Bonds, Series 2016A**  
**("Bonds")**

Dear Mr. Bloom:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual period ended December 14, 2025 ("Computation Period). This report indicates that there is no cumulative rebatable arbitrage liability as of December 14, 2025.

The Bonds were also reviewed for compliance with IRS Yield Restriction rules as described in Treasury Regulations §1.148-2.

The next annual arbitrage rebate calculation date is December 14, 2026. We have provided an engagement letter for the next three arbitrage computation periods ending December 14, 2026, December 14, 2027, and December 14, 2028, for you to sign and return. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at [liscott@llstax.com](mailto:liscott@llstax.com).

Sincerely,

*Linda L. Scott*  
Linda L. Scott, CPA

cc: Mr. Stephen Edwards, Hancock Whitney

***Oakstead Community  
Development District***

*\$5,335,000 Oakstead Community Development District  
Special Assessment Revenue Refunding and  
Improvement Bonds, Series 2016A*

*For the period ended December 14, 2025*



LLS Tax Solutions Inc.  
1645 Sun City Center Plz.,  
#5027  
Sun City Center, FL 33571  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

February 5, 2026

Oakstead Community Development District  
c/o Inframark Infrastructure Management Services  
5645 Coral Ridge Dr. #407  
Coral Springs, Florida 33076

Re: \$5,335,000 Oakstead Community Development District Special Assessment Revenue Refunding and Improvement Bonds, Series 2016A (“Bonds”)

Oakstead Community Development District (“Client”) has requested that we prepare certain computations related to the above-described Bonds for the period ended December 14, 2025 (“Computation Period”). The scope of our engagement consisted of the preparation of computations to determine the Rebtable Arbitrage for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended (“Code”), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebtable Arbitrage of \$(42,865.89) at December 14, 2025. As such, no amount must be on deposit in the Rebate Fund nor remitted to the United States Government.

As specified in the Arbitrage and Tax Certificate, the calculations have been performed based upon a Bond Yield of 3.0503%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebtable Arbitrage for the Bonds for the Computation Period based on the information provided to us. The Rebtable Arbitrage has been determined as described in the Code, and regulations promulgated thereunder (“Regulations”). We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

*LLS Tax Solutions Inc.*

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 5, 2026

\$5,335,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2016A

For the period ended December 14, 2025

**NOTES AND ASSUMPTIONS**

1. The issue date of the Bonds is December 15, 2016.
2. The end of the first Bond Year for the Bonds is December 14, 2017.
3. Computations of yield are based upon a 31-day month, a 360-day year and semiannual compounding.
4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under Section 148(f) the Code are shown in the attached schedule.
5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebatable Arbitrage for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.
6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebatable Arbitrage for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.
7. Ninety percent (90%) of the Rebatable Arbitrage as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebatable Arbitrage as of the Next Computation Date will not be the Rebatable Arbitrage reflected herein, but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebatable Arbitrage computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
8. For purposes of determining what constitutes an "issue" under Section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 5, 2026

\$5,335,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2016A

For the period ended December 14, 2025

**NOTES AND ASSUMPTIONS (cont'd)**

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the “present value” method of valuation that is described in the Regulations.
10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a “bona fide debt service fund” for public purpose bonds issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.
11. The District issued the Bonds to provide funds to, together with certain other available funds, (a) refund, on a current refunding basis, all of the District’s Capital Improvement and Refunding Bonds, Series 2006A-1 originally issued on September 14, 2006, in the aggregate principal amount of \$6,520,000, (b) make capital improvements consisting principally of resurfacing due to stormwater and groundwater damage to the District’s roadways, (c) fund the Series 2016A Debt Service Reserve Fund, and (d) pay costs of issuing the Bonds.
12. The Bonds were also reviewed for compliance with IRS Yield Restriction rules as described in Treasury Regulations §1.148-2.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 5, 2026

\$5,335,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2016A

For the period ended December 14, 2025

**DEFINITIONS**

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.
2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.
3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.
4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebatable Arbitrage on certain prescribed dates.
5. *Rebatable Arbitrage*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 5, 2026

\$5,335,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2016A

For the period ended December 14, 2025

**SOURCE INFORMATION**

Bonds

Source

Closing Date

Arbitrage and Tax Certificate

Bond Yield

Arbitrage and Tax Certificate

Investments

Source

Principal and Interest Receipt Amounts  
and Dates

Trust Statements

Investment Dates and Purchase Prices

Trust Statements

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 5, 2026

\$5,335,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2016A

For the period ended December 14, 2025

**DESCRIPTION OF SCHEDULE**

**SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION**

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebtable Arbitrage.

\$5,335,000 OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT REVENUE REFUNDING AND IMPROVEMENT BONDS, SERIES 2016A

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

12 / 15 / 2016 ISSUE DATE  
12 / 15 / 2021 BEGINNING OF COMPUTATION PERIOD  
12 / 14 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.0503%	ALLOWABLE EARNINGS
12 / 15 / 2021	BEGINNING BALANCE		0.00	134,057.95	151,302.18	17,244.23
1 / 3 / 2022	RESERVE FUND		2.97	0.00	0.00	0.00
2 / 1 / 2022	RESERVE FUND		2.97	0.00	0.00	0.00
3 / 1 / 2022	RESERVE FUND		2.68	0.00	0.00	0.00
4 / 1 / 2022	RESERVE FUND		15.32	0.00	0.00	0.00
5 / 2 / 2022	RESERVE FUND		31.59	0.00	0.00	0.00
6 / 1 / 2022	RESERVE FUND		71.35	0.00	0.00	0.00
7 / 1 / 2022	RESERVE FUND		114.77	0.00	0.00	0.00
8 / 1 / 2022	RESERVE FUND		174.89	0.00	0.00	0.00
9 / 1 / 2022	RESERVE FUND		239.48	0.00	0.00	0.00
10 / 3 / 2022	RESERVE FUND		270.52	0.00	0.00	0.00
11 / 1 / 2022	RESERVE FUND		342.61	0.00	0.00	0.00
12 / 1 / 2022	RESERVE FUND		405.75	0.00	0.00	0.00
1 / 3 / 2023	RESERVE FUND		454.83	0.00	0.00	0.00
2 / 1 / 2023	RESERVE FUND		484.76	0.00	0.00	0.00
3 / 1 / 2023	RESERVE FUND		465.35	0.00	0.00	0.00
4 / 3 / 2023	RESERVE FUND		530.05	0.00	0.00	0.00
5 / 1 / 2023	RESERVE FUND		537.46	0.00	0.00	0.00
6 / 1 / 2023	RESERVE FUND		581.82	0.00	0.00	0.00
7 / 3 / 2023	RESERVE FUND		571.05	0.00	0.00	0.00
8 / 1 / 2023	RESERVE FUND		597.55	0.00	0.00	0.00
9 / 1 / 2023	RESERVE FUND		619.70	0.00	0.00	0.00
10 / 2 / 2023	RESERVE FUND		603.52	0.00	0.00	0.00
11 / 1 / 2023	RESERVE FUND		628.50	0.00	0.00	0.00
12 / 1 / 2023	RESERVE FUND		612.04	0.00	0.00	0.00
1 / 2 / 2024	RESERVE FUND		633.77	0.00	0.00	0.00
2 / 1 / 2024	RESERVE FUND		633.43	0.00	0.00	0.00
3 / 1 / 2024	RESERVE FUND		594.56	0.00	0.00	0.00
4 / 1 / 2024	RESERVE FUND		637.40	0.00	0.00	0.00
5 / 1 / 2024	RESERVE FUND		619.29	0.00	0.00	0.00
6 / 3 / 2024	RESERVE FUND		643.32	0.00	0.00	0.00
7 / 1 / 2024	RESERVE FUND		625.52	0.00	0.00	0.00
8 / 1 / 2024	RESERVE FUND		648.74	0.00	0.00	0.00
9 / 3 / 2024	RESERVE FUND		649.68	0.00	0.00	0.00
10 / 1 / 2024	RESERVE FUND		612.29	0.00	0.00	0.00
11 / 1 / 2024	RESERVE FUND		605.16	0.00	0.00	0.00

\$5,335,000 OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT REVENUE REFUNDING AND IMPROVEMENT BONDS, SERIES 2016A

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

12 / 15 / 2016 ISSUE DATE  
12 / 15 / 2021 BEGINNING OF COMPUTATION PERIOD  
12 / 14 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.0503%	ALLOWABLE EARNINGS
12 / 2 / 2024	RESERVE FUND		566.70	0.00	0.00	0.00
1 / 2 / 2025	RESERVE FUND		569.58	0.00	0.00	0.00
2 / 3 / 2025	RESERVE FUND		550.24	0.00	0.00	0.00
3 / 3 / 2025	RESERVE FUND		495.72	0.00	0.00	0.00
4 / 1 / 2025	RESERVE FUND		546.72	0.00	0.00	0.00
5 / 1 / 2025	RESERVE FUND		529.17	0.00	0.00	0.00
6 / 2 / 2025	RESERVE FUND		543.84	0.00	0.00	0.00
7 / 1 / 2025	RESERVE FUND		526.45	0.00	0.00	0.00
8 / 1 / 2025	RESERVE FUND		547.03	0.00	0.00	0.00
9 / 2 / 2025	RESERVE FUND		546.72	0.00	0.00	0.00
10 / 1 / 2025	RESERVE FUND		521.92	0.00	0.00	0.00
11 / 3 / 2025	RESERVE FUND		533.84	0.00	0.00	0.00
12 / 1 / 2025	RESERVE FUND		497.77	0.00	0.00	0.00
12 / 14 / 2025	INTEREST ACCRUAL		216.42	0.00	0.00	0.00
		<u>156,514.76</u>	<u>22,456.81</u>	<u>134,057.95</u>	<u>151,302.18</u>	<u>17,244.23</u>
	ACTUAL EARNINGS		22,456.81			
	ALLOWABLE EARNINGS		<u>17,244.23</u>			
	REBATABLE ARBITRAGE		5,212.58			
	FUTURE VALUE OF 12/14/2021 CUMULATIVE REBATABLE ARBITRAGE		(39,738.53)			
	FUTURE VALUE OF 12/14/2022 COMPUTATION DATE CREDIT		(2,003.98)			
	FUTURE VALUE OF 12/14/2023 COMPUTATION DATE CREDIT		(2,082.34)			
	FUTURE VALUE OF 12/14/2024 COMPUTATION DATE CREDIT		(2,133.62)			
	COMPUTATION DATE CREDIT		<u>(2,120.00)</u>			
	CUMULATIVE REBATABLE ARBITRAGE		<u>(42,865.89)</u>			



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#5027  
Sun City Center, FL 33571  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

February 19, 2026

Mr. Stephen Bloom  
Oakstead Community Development District  
c/o Inframark Infrastructure Management Services  
5645 Coral Ridge Dr. #407  
Coral Springs, Florida 33076

**\$4,855,000**  
**Oakstead Community Development District**  
**Special Assessment Revenue Refunding**  
**and Improvement Bonds, Series 2017A**  
**("Bonds")**

Dear Mr. Bloom:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual period ended January 11, 2026 ("Computation Period"). This report indicates that there is no cumulative rebatable arbitrage liability as of January 11, 2026.

The Bonds were also reviewed for compliance with IRS Yield Restrictions rules as described in Treasury Regulation §1.148-2.

The next annual arbitrage rebate calculation date is January 11, 2027. We have provided an engagement letter for the next three annual computation periods ending January 11, 2027, January 11, 2028, and January 11, 2029, for you to sign and return. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at [liscott@llstax.com](mailto:liscott@llstax.com).

Sincerely,

*Linda L. Scott*  
Linda L. Scott, CPA

cc: Mr. Stephen Edwards, Hancock Whitney Bank

***Oakstead Community  
Development District***

*\$4,855,000 Oakstead Community Development District  
Special Assessment Revenue Refunding and  
Improvement Bonds, Series 2017A*

*For the period ended January 11, 2026*



LLS Tax Solutions Inc.  
1645 Sun City Center Plz.,  
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Email: [liscott@llstax.com](mailto:liscott@llstax.com)

February 19, 2026

Oakstead Community Development District  
c/o Inframark Infrastructure Management Services  
5645 Coral Ridge Dr. 407  
Coral Springs, Florida 33076

Re: \$4,855,000 Oakstead Community Development District Special Assessment Revenue Refunding and Improvement Bonds, Series 2017A ("Bonds")

Oakstead Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended January 11, 2026 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebtable Arbitrage for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebtable Arbitrage of \$(42,117.78) at January 11, 2026. As such, no amount must be on deposit in the Rebate Fund nor remitted to the United States Government.

As specified in the Arbitrage and Tax Certificate, the calculations have been performed based upon a Bond Yield of 3.0503%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebtable Arbitrage for the Bonds for the Computation Period based on the information provided to us. The Rebtable Arbitrage has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"). We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

*LLS Tax Solutions Inc.*

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 19, 2026

\$4,855,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2017A

For the period ended January 11, 2026

**NOTES AND ASSUMPTIONS**

1. The issue date of the Bonds is January 12, 2017.
2. The end of the first Bond Year for the Bonds is January 11, 2018.
3. Computations of yield are based upon a 31-day month, a 360-day year and semiannual compounding.
4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under Section 148(f) the Code are shown in the attached schedule.
5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebatable Arbitrage for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.
6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebatable Arbitrage for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.
7. Ninety percent (90%) of the Rebatable Arbitrage as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebatable Arbitrage as of the Next Computation Date will not be the Rebatable Arbitrage reflected herein, but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebatable Arbitrage computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
8. For purposes of determining what constitutes an "issue" under Section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 19, 2026

\$4,855,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2017A

For the period ended January 11, 2026

**NOTES AND ASSUMPTIONS (cont'd)**

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the “present value” method of valuation that is described in the Regulations.
10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a “bona fide debt service fund” for public purpose bonds issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.
11. The District issued the Bonds to provide funds to, together with certain other available funds, (a) refund, on a current refunding basis, all the District’s Capital Improvement and Refunding Bonds, Series 2006A-2 originally issued on September 14, 2006 in the aggregate principal amount of \$5,780,000 (the “Series 2006A-2 Bonds”) and currently outstanding in the aggregate principal amount of \$4,320,000 (the “Refunded Series 2006A-2 Bonds”), (b) make capital improvements consisting principally of the resurfacing due to stormwater and groundwater damage to the District’s roadways, (c) fund the Series 2017A Debt Service Reserve Fund (the “Debt Service Reserve Fund”), and (d) pay costs of issuing of the Bonds.
12. The Bonds were also reviewed for compliance with IRS Yield Restrictions rules as described in Treasury Regulation §1.148-2.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 19, 2026

\$4,855,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2017A

For the period ended January 11, 2026

**DEFINITIONS**

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.
2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.
3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.
4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebtable Arbitrage on certain prescribed dates.
5. *Rebtable Arbitrage*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 19, 2026

\$4,855,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2017A

For the period ended January 11, 2026

**SOURCE INFORMATION**

Bonds

Source

Closing Date

Arbitrage and Tax Certificate

Bond Yield

Arbitrage and Tax Certificate

Investments

Source

Principal and Interest Receipt Amounts  
and Dates

Trust Statements

Investment Dates and Purchase Prices

Trust Statements

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Oakstead Community Development District

February 19, 2026

\$4,855,000 Special Assessment Revenue Refunding and Improvement Bonds, Series 2017A

For the period ended January 11, 2026

**DESCRIPTION OF SCHEDULE**

**SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION**

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebatable Arbitrage.

\$4,855,000 OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
 SPECIAL ASSESSMENT REVENUE REFUNDING AND IMPROVEMENT BONDS, SERIES 2017A

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

1 / 12 / 2017    ISSUE DATE  
 1 / 12 / 2022    BEGINNING OF COMPUTATION PERIOD  
 1 / 11 / 2026    COMPUTATION DATE

<u>DATE</u>	<u>FUND/ACCOUNT</u>	<u>INVESTMENT VALUE AT COMPUTATION DATE</u>	<u>EARNINGS ON INVESTMENTS</u>	<u>OTHER DEPOSITS (WITHDRAWALS)</u>	<u>FUTURE VALUE AT BOND YIELD 3.0503%</u>	<u>ALLOWABLE EARNINGS</u>
1 / 12 / 2022	BEGINNING BALANCE		0.00	116,871.53	131,905.02	15,033.49
2 / 1 / 2022	RESERVE FUND		2.59	0.00	0.00	0.00
3 / 1 / 2022	RESERVE FUND		2.34	0.00	0.00	0.00
4 / 1 / 2022	RESERVE FUND		13.36	0.00	0.00	0.00
5 / 2 / 2022	RESERVE FUND		27.54	0.00	0.00	0.00
6 / 1 / 2022	RESERVE FUND		62.20	0.00	0.00	0.00
7 / 1 / 2022	RESERVE FUND		100.05	0.00	0.00	0.00
8 / 1 / 2022	RESERVE FUND		152.46	0.00	0.00	0.00
9 / 1 / 2022	RESERVE FUND		208.78	0.00	0.00	0.00
10 / 3 / 2022	RESERVE FUND		235.84	0.00	0.00	0.00
11 / 1 / 2022	RESERVE FUND		298.68	0.00	0.00	0.00
12 / 1 / 2022	RESERVE FUND		353.73	0.00	0.00	0.00
1 / 3 / 2023	RESERVE FUND		396.51	0.00	0.00	0.00
2 / 1 / 2023	RESERVE FUND		422.60	0.00	0.00	0.00
3 / 1 / 2023	RESERVE FUND		405.68	0.00	0.00	0.00
4 / 3 / 2023	RESERVE FUND		462.09	0.00	0.00	0.00
5 / 1 / 2023	RESERVE FUND		468.54	0.00	0.00	0.00
6 / 1 / 2023	RESERVE FUND		507.22	0.00	0.00	0.00
7 / 3 / 2023	RESERVE FUND		497.83	0.00	0.00	0.00
8 / 1 / 2023	RESERVE FUND		520.93	0.00	0.00	0.00
9 / 1 / 2023	RESERVE FUND		540.24	0.00	0.00	0.00
10 / 2 / 2023	RESERVE FUND		526.14	0.00	0.00	0.00
11 / 1 / 2023	RESERVE FUND		547.92	0.00	0.00	0.00
12 / 1 / 2023	RESERVE FUND		533.56	0.00	0.00	0.00
1 / 2 / 2024	RESERVE FUND		552.51	0.00	0.00	0.00
2 / 1 / 2024	RESERVE FUND		552.21	0.00	0.00	0.00
3 / 1 / 2024	RESERVE FUND		518.33	0.00	0.00	0.00
4 / 1 / 2024	RESERVE FUND		555.68	0.00	0.00	0.00
5 / 1 / 2024	RESERVE FUND		539.89	0.00	0.00	0.00
6 / 3 / 2024	RESERVE FUND		560.83	0.00	0.00	0.00
7 / 1 / 2024	RESERVE FUND		545.31	0.00	0.00	0.00
8 / 1 / 2024	RESERVE FUND		565.56	0.00	0.00	0.00
9 / 3 / 2024	RESERVE FUND		566.38	0.00	0.00	0.00

\$4,855,000 OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT REVENUE REFUNDING AND IMPROVEMENT BONDS, SERIES 2017A

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

1 / 12 / 2017 ISSUE DATE  
1 / 12 / 2022 BEGINNING OF COMPUTATION PERIOD  
1 / 11 / 2026 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.0503%	ALLOWABLE EARNINGS
10 / 1 / 2024	RESERVE FUND		533.78	0.00	0.00	0.00
11 / 1 / 2024	RESERVE FUND		527.56	0.00	0.00	0.00
12 / 2 / 2024	RESERVE FUND		494.04	0.00	0.00	0.00
1 / 2 / 2025	RESERVE FUND		496.55	0.00	0.00	0.00
2 / 3 / 2025	RESERVE FUND		479.69	0.00	0.00	0.00
3 / 3 / 2025	RESERVE FUND		432.16	0.00	0.00	0.00
4 / 1 / 2025	RESERVE FUND		476.62	0.00	0.00	0.00
5 / 1 / 2025	RESERVE FUND		461.32	0.00	0.00	0.00
6 / 2 / 2025	RESERVE FUND		474.11	0.00	0.00	0.00
7 / 1 / 2025	RESERVE FUND		458.95	0.00	0.00	0.00
8 / 1 / 2025	RESERVE FUND		476.89	0.00	0.00	0.00
9 / 2 / 2025	RESERVE FUND		476.62	0.00	0.00	0.00
10 / 1 / 2025	RESERVE FUND		455.00	0.00	0.00	0.00
11 / 3 / 2025	RESERVE FUND		465.39	0.00	0.00	0.00
12 / 1 / 2025	RESERVE FUND		433.94	0.00	0.00	0.00
1 / 2 / 2026	RESERVE FUND		430.53	0.00	0.00	0.00
1 / 5 / 2026	RESERVE FUND		0.08	0.00	0.00	0.00
1 / 11 / 2026	INTEREST ACCRUAL		146.24	0.00	0.00	0.00
		<u>136,834.53</u>	<u>19,963.00</u>	<u>116,871.53</u>	<u>131,905.02</u>	<u>15,033.49</u>
	ACTUAL EARNINGS		19,963.00			
	ALLOWABLE EARNINGS		<u>15,033.49</u>			
	REBATABLE ARBITRAGE		4,929.51			
	FUTURE VALUE OF 1/11/2022 CUMULATIVE REBATABLE ARBITRAGE		(38,346.59)			
	FUTURE VALUE OF 1/11/2023 COMPUTATION DATE CREDIT		(2,146.34)			
	FUTURE VALUE OF 1/11/2024 COMPUTATION DATE CREDIT		(2,199.20)			
	FUTURE VALUE OF 1/11/2025 COMPUTATION DATE CREDIT		(2,185.16)			
	COMPUTATION DATE CREDIT		<u>(2,170.00)</u>			
	CUMULATIVE REBATABLE ARBITRAGE		<u>(42,117.78)</u>			

**OAKSTEAD  
COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2025**

***DRAFT***

**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Oakstead Community Development District  
Pasco County, Florida

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Oakstead Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Other Information Included in the Financial Report**

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated XXXXX, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

XXXXX

## **MANAGEMENT’S DISCUSSION AND ANALYSIS**

Our discussion and analysis of Oakstead Community Development District, Pasco County, Florida’s (“District”) provides an overview of the District’s financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District’s Independent Auditor’s Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$6,321,657.
- The change in the District’s total net position in comparison with the prior fiscal year was (\$249,848) a decrease. The key components of the District’s net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District’s governmental funds reported combined ending fund balances of \$1,678,735, an increase of \$61,688 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items and deposits, restricted for debt service, assigned to operating reserves and future improvements and asset replacement, and the remainder is unassigned fund balance which is available for spending at the District’s discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District’s basic financial statements. The District’s basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### 1) Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District’s finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District’s assets, deferred outflows of resources, liabilities and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management), physical environment (maintenance), and parks and recreation functions.

#### 2) Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### 3) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2025	2024
Current and other assets	\$ 1,708,526	\$ 1,642,460
Capital assets, net of depreciation	9,542,885	10,420,593
Total assets	11,251,411	12,063,053
Deferred outflows of resources	396,501	453,145
Current liabilities	96,255	99,693
Long-term liabilities	5,230,000	5,845,000
Total liabilities	5,326,255	5,944,693
Net position		
Net investment in capital assets	4,709,386	5,028,738
Restricted	488,003	446,490
Unrestricted	1,124,268	1,096,277
Total net position	\$ 6,321,657	\$ 6,571,505

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,			
	2025		2024
Revenues:			
Program revenues			
Charges for services	\$ 1,928,981	\$	1,928,470
Operating grants and contributions	30,017		33,726
General revenues			
Unrestricted investment earnings	44,230		55,839
Miscellaneous	23,808		14,892
Total revenues	<u>2,027,036</u>		<u>2,032,927</u>
Expenses:			
General government	163,543		162,124
Maintenance and operations	1,414,829		1,476,224
Parks and recreation	471,411		425,473
Interest	227,101		245,503
Total expenses	<u>2,276,884</u>		<u>2,309,324</u>
Change in net position	(249,848)		(276,397)
Net position - beginning	6,571,505		6,847,902
Net position - ending	<u>\$ 6,321,657</u>	\$	<u>6,571,505</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was \$2,276,884. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments, interest and miscellaneous income. In total, expenses, including depreciation, decreased from the prior fiscal year, the majority of the decrease was the result of a decrease in repairs and maintenance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025, was amended to increase appropriations and use of fund balance by \$183,750. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2025, the District had \$32,065,959 invested in capital assets. In the government-wide financial statements depreciation of \$22,523,074 has been taken, which resulted in a net book value of \$9,542,885. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2025, the District had \$5,230,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEARS BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Oakstead Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300 Tampa, FL 33607.

**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 1,057,011
Due from other governments	8,693
Prepays and deposits	92,003
Restricted assets:	
Investments	550,819
Capital assets:	
Nondepreciable	1,500,000
Depreciable, net	8,042,885
Total assets	11,251,411
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charge on refunding (debit)	396,501
Total deferred outflows of resources	396,501
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	29,791
Accrued interest payable	66,464
Non-current liabilities:	
Due within one year	635,000
Due in more than one year	4,595,000
Total liabilities	5,326,255
 <b>NET POSITION</b>	
Net investment in capital assets	4,709,386
Restricted for debt service	488,003
Unrestricted	1,124,268
Total net position	\$ 6,321,657

See notes to the financial statements

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**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 163,543	\$ 109,919	\$ -	\$ (53,624)
Maintenance and operations	1,414,829	805,202	-	(609,627)
Parks and recreation	471,411	204,365	-	(267,046)
Interest on long-term debt	227,101	809,495	30,017	612,411
Total governmental activities	2,276,884	1,928,981	30,017	(317,886)
General revenues:				
Unrestricted investment earnings				44,230
Miscellaneous				23,808
Total general revenues				68,038
Change in net position				(249,848)
Net position - beginning				6,571,505
Net position - ending				\$ 6,321,657

See notes to the financial statements

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**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2025**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>ASSETS</b>			
Cash	\$ 1,057,011	\$ -	\$ 1,057,011
Investments	-	550,819	550,819
Due from other government	5,045	3,648	8,693
Prepaid items and deposits	92,003	-	92,003
Total assets	<u>\$ 1,154,059</u>	<u>\$ 554,467</u>	<u>\$ 1,708,526</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and accrued expenses	\$ 29,791	\$ -	\$ 29,791
Total liabilities	<u>29,791</u>	<u>-</u>	<u>29,791</u>
Fund balances:			
Nonspendable:			
Prepaid items and deposits	92,003	-	92,003
Restricted for:			
Debt service	-	554,467	554,467
Assigned to:			
Operating reserve	279,928	-	279,928
Future improvements and asset replacement	387,460	-	387,460
Unassigned	364,877	-	364,877
Total fund balances	<u>1,124,268</u>	<u>554,467</u>	<u>1,678,735</u>
Total liabilities and fund balances	<u>\$ 1,154,059</u>	<u>\$ 554,467</u>	<u>\$ 1,708,526</u>

See notes to the financial statements

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**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

Total fund balances - governmental funds \$ 1,678,735

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	32,065,959	
Accumulated depreciation	<u>(22,523,074)</u>	9,542,885

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

396,501

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(66,464)	
Bonds payable	<u>(5,230,000)</u>	<u>(5,296,464)</u>
Net position of governmental activities		<u><u>\$ 6,321,657</u></u>

See notes to the financial statements

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**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>REVENUES</b>			
Assessments	\$ 1,119,486	\$ 809,495	\$ 1,928,981
Interest	44,230	30,017	74,247
Miscellaneous	23,808	-	23,808
Total revenues	1,187,524	839,512	2,027,036
<b>EXPENDITURES</b>			
Current:			
General government	151,001	12,542	163,543
Maintenance and operations	601,563	-	601,563
Parks and recreation	388,035	-	388,035
Debt service:			
Principal	-	615,000	615,000
Interest	-	178,273	178,273
Capital outlay	18,934	-	18,934
Total expenditures	1,159,533	805,815	1,965,348
Excess (deficiency) of revenues over (under) expenditures	27,991	33,697	61,688
Fund balances - beginning	1,096,277	520,770	1,617,047
Fund balances - ending	\$ 1,124,268	\$ 554,467	\$ 1,678,735

See notes to the financial statements

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**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$	61,688
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		18,934
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(896,642)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		615,000
Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(56,644)
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>7,816</u>
Change in net position of governmental activities		<u><u>\$ (249,848)</u></u>

See notes to the financial statements

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**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY**

Oakstead Community Development District ("District") was created on October 19, 1999 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Pasco County Ordinance 99-25. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

**Assessments**

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations and debt service are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

**General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

**Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

**Assets, Liabilities and Net Position or Equity****Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Assets, Liabilities and Net Position or Equity (Continued)**Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Water control systems	30
Roadways and street lights	30
Bridges and culverts	30
Security and landscaping	5-10
Recreational infrastructure	30
Buildings	30
Infrastructure - other	20-30
Furniture, fixtures and equipment	5-15

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$56,644 was recognized as a component of interest expense in the current fiscal year.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Assets, Liabilities and Net Position or Equity (Continued)****Fund Equity/Net Position (Continued)**

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

**Other Disclosures****Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**NOTE 3 - BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

**NOTE 4 - DEPOSITS AND INVESTMENTS****Deposits**

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

**NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)****Investments**

The District's investments were held as follows at September 30, 2025:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
Goldman Sachs Gov Fund			Weighted average
Class: Inst	\$ 550,819	S&P AAAM	maturity: 49 days
Total Investments	<u>\$ 550,819</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools are required to be reported at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
Total capital assets, not being depreciated	1,500,000	-	-	1,500,000
Capital assets, being depreciated				
Water control systems	11,840,408	-	-	11,840,408
Roadways and street lights	11,188,053	-	-	11,188,053
Bridges and culverts	1,041,274	-	-	1,041,274
Security and landscaping	3,585,771	-	-	3,585,771
Recreational infrastructure	1,491,618	-	-	1,491,618
Buildings	1,009,689	-	-	1,009,689
Infrastructure - other	46,361	-	-	46,361
Furniture, fixtures and equipment	343,851	18,934	-	362,785
Total capital assets, being depreciated	30,547,025	18,934	-	30,565,959
Less accumulated depreciation for:				
Water control systems	8,220,495	394,680	-	8,615,175
Roadways and street lights	7,203,675	372,935	-	7,576,610
Bridges and culverts	715,768	34,709	-	750,477
Security and landscaping	3,585,771	-	-	3,585,771
Recreational infrastructure	867,126	49,720	-	916,846
Buildings	715,600	33,656	-	749,256
Infrastructure - other	14,025	1,904	-	15,929
Furniture, fixtures and equipment	303,972	9,038	-	313,010
Total accumulated depreciation	21,626,432	896,642	-	22,523,074
Total capital assets, being depreciated, net	8,920,593	(877,708)	-	8,042,885
Governmental activities capital assets, net	\$ 10,420,593	\$ (877,708)	\$ -	\$ 9,542,885

Depreciation expense was charged to function/programs as follows:

Maintenance and operations	\$ 813,266
Parks and recreation	83,376
Total depreciation expense	<u>\$ 896,642</u>

**NOTE 6 - LONG TERM LIABILITIES****Series 2016A and 2017A**

On December 1, 2016, the District issued \$5,335,000 of Special Assessment Revenue Refunding and Improvement Bonds Series 2016A due May 1, 2032, and on January 1, 2017 issued \$4,855,000 of Special Assessment Revenue Refunding and Improvement Bonds Series 2017A due May 1, 2033, with the interest rate set at 3.05%. The Bonds were issued to currently refund all of the outstanding Special Assessment Bonds, Series 2006 (the "Refunded Bonds"). Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2017 through May 1, 2033.

The Series 2016A and 2017A Bonds are subject to optional redemption and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

**NOTE 6 - LONG TERM LIABILITIES (Continued)****Series 2016A and 2017A (Continued)**

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

**Long-term Debt Activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2016 A	\$ 2,980,000	\$ -	\$ 335,000	\$ 2,645,000	\$ 345,000
Series 2017 A	2,865,000	-	280,000	2,585,000	290,000
Total	<u>\$ 5,845,000</u>	<u>\$ -</u>	<u>\$ 615,000</u>	<u>\$ 5,230,000</u>	<u>\$ 635,000</u>

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 635,000	\$ 159,515	\$ 794,515
2027	655,000	140,148	795,148
2028	675,000	120,170	795,170
2029	690,000	99,583	789,583
2030	715,000	78,538	793,538
2031-2033	1,860,000	102,023	1,962,023
Total	<u>\$ 5,230,000</u>	<u>\$ 699,977</u>	<u>\$ 5,929,977</u>

**NOTE 7 - MANAGEMENT COMPANY**

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

**NOTE 8 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

During the current fiscal year, a claim was filed against the District for damages related to an alleged slip and fall accident. The claim has been turned over to the District's insurance carrier for defense.

**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Assessments	\$ 1,116,460	\$ 1,116,460	\$ 1,119,486	\$ 3,026
Interest	20,000	20,000	44,230	24,230
Miscellaneous	15,000	15,000	23,808	8,808
Total revenues	1,151,460	1,151,460	1,187,524	36,064
<b>EXPENDITURES</b>				
Current:				
General government	162,700	162,700	151,001	11,699
Maintenance and operations	704,669	756,419	601,563	154,856
Parks and recreation	284,091	416,091	388,035	28,056
Capital outlay	-	-	18,934	(18,934)
Total expenditures	1,151,460	1,335,210	1,159,533	175,677
Excess (deficiency) of revenues over (under) expenditures	-	(183,750)	27,991	211,741
<b>OTHER FINANCING SOURCES (USES)</b>				
Use of fund balance	-	183,750	-	(183,750)
Total other financing sources (uses)	-	183,750	-	(183,750)
Net change in fund balance	\$ -	\$ -	27,991	\$ 27,991
Fund balance - beginning			1,096,277	
Fund balance - ending			\$ 1,124,268	

See notes to required supplementary information

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**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025, was amended to increase appropriations and use of fund balance by \$183,750. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

**OAKSTEAD COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	7
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	23
Employee compensation	\$160,485
Independent contractor compensation	\$164,324
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$973.21 to \$2,139.19 Debt service - \$43.36 to \$1,529.21
Special assessments collected	\$1,928,981
Outstanding Bonds:	see Note 6 for details

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Oakstead Community Development District  
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Oakstead Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXXX.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

XXXXXX

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Oakstead Community Development District  
Pasco County, Florida

We have examined Oakstead Community Development District, Pasco County, Florida's ("District") 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 during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Oakstead Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

XXXXXX

**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors  
Oakstead Community Development District  
Pasco County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Oakstead Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated XXXXX.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated XXXXX, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Oakstead Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Oakstead Community Development District, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

XXXXX

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met any of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

## Sidewalk Grind Project Comparison Chart

100 Sidewalk Grinds,

3 ft wide panels ranging from ¼ to 1-inch max

ACPLM	
C&K Paving Contractors Inc	\$4,000.00
Inframark	\$4,000.00
Site Masters	



## PAVING CONTRACTORS, INC.

Proposal			
Company	<b>Inframark Community Management</b>	Job Name:	<b>Village of Marchmont</b>
Attn:	<b>Mark Vega</b>	Address:	<b>Village of Marchmont</b>
Address:	<b>2005 Pan Am Circle, Suite 300</b>	City, State, Zip:	<b>Land O'Lakes, FL</b>
City, State, Zip:	<b>Tampa, FL 33607</b>	Phone:	
Phone:	<b>(813) 991-1140</b>	Fax:	
Fax:		Additional Contact:	
Mobile:		Email:	
Email:	<a href="mailto:mark.vega@inframark.com">mark.vega@inframark.com</a>		
Date:	<b>3/7/2026</b>		

Item	DESCRIPTION OF WORK	TOTAL
	<b>Concrete Sidewalk Grinds</b>	
<b>1</b>	1. Secure jobsite for safety of crew and residents using barricades and/or cones. 2. Grind down up to 1" of concrete in 100 areas. 3. Clean up the job site.	\$4,000.00
<b>TOTAL CONTRACT AMOUNT:</b>		<b>\$4,000.00</b>

#### Terms and Conditions for the Contract:

- 1) Prices are based on 1 Mobilization. Each additional mobilization is an upcharge of \$5,000.00 per additional mobilization.
- 2) This Quotation is valid for a period of 30 days.
- 3) This work will be performed during daytime working hours. Overtime is not included, but if requested, will be billed separately.
- 4) Upon contract signing, prices for this contract will be valid for 30 days only. If the project exceeds the life of the contract, the contractor must account for escalations in price.
- 5) This Quotation will be part of our contract.
- 6) Permit, Payment and Performance Bonds are not included in these prices.
- 7) No retainage will be accepted. Payment shall be made in full. (See Payment Terms)\*\*
- 8) Prices are valid only with the items, quantities, conditions and requirements above.
- 9) C&K Paving can not guarantee water drainage on slopes less than 1.5% fall

ACCEPTANCE OF PROPOSAL	
<b>Accepted By:</b>  Name _____  Title: _____  Date: _____	Respectfully Submitted By: <b>C&amp;K Paving Contractors, Inc.</b>    Joshua Troyer National Sales Director Phone: (513) 546-6166 Fax: (770) 791-0108 <a href="http://www.ckpaving.com">www.ckpaving.com</a> email: <a href="mailto:joshua@ckpaving.com">joshua@ckpaving.com</a>
<p><b>**Payment for our work is to be due upon completion of the contract unless other specific arrangements have been set up in advance. A 1 1/2% interest fee will be applied on any outstanding balance over 30 days old and will accrue each additional 30 days following. Any collection fees associated with the collection of this debt shall be paid by the person or entity that C&amp;K Paving Contractors, Inc is under contract with.</b></p>	

365 Resource Way Winder, GA 30680  
Phone: (770) 791-0107 Fax: (770) 791-0108



2002 West Grand Parkway North | Suite 100 | Katy, Texas  
 77449  
 6562473501 | nmontagna@inframark.com |  
 www.inframark.com/maintenance

**RECIPIENT:**

**John Weaver**  
 Oakstead CDD  
 3038 Oakstead Blvd  
 Land O Lakes, Florida 34638

Estimate #116	
Sent on	Feb 19, 2026
<b>Total</b>	<b>\$4,000.00</b>

Product/Service	Description	Qty.	Unit Price	Total
Sidewalk Panel Grinds	<p>Work will commence at Marchmont, with a detailed list of locations to be provided by the clubhouse manager upon acceptance of the proposal. Upon approval of this proposal work will commence within three (3) weeks.</p> <p>Please be advised that the removal depth will not exceed 1.5 inches. Anything above 1.5 inches would be marked as a replacement. Panel replacement pricing will be provided for review as needed.</p> <p>Our team is dedicated to ensuring a uniform surface profile that is appropriate for repair, overlay, or enhancement.</p> <p>We prioritize the protection of adjacent concrete, landscaping, and structures from any potential damage.</p> <p>To uphold a clean and safe work environment, we employ a vacuum system, whether it be an industrial vacuum or vacuum excavation unit, to:</p> <ul style="list-style-type: none"> <li>- Control dust during operations</li> <li>- Remove slurry and debris</li> </ul> <p>We are committed to delivering high-quality workmanship while ensuring the safety of your property.</p>	100	\$40.00	\$4,000.00

<b>Total</b>	<b>\$4,000.00</b>
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This quote is valid for the next 30 days, after which values may be subject to change.

**EXHIBIT" B" (CONTINUED)****OAKSTEAD CDD****CATEGORY C****SEASONAL COLOR INSTALLATION****ITEMIZED BID FORUM**

<b>ROTATION</b>	<b>PLANT</b>	<b>SIZE</b>	<b>TOTAL PRICE</b>
February, March, April, May	Approximately 500	4'	\$1,125
June, July, August, September	Approximately 500	4'	\$1,125
October, November, December, January	Approximately 500	4'	\$1,125

**CATEGORY C. FIRST YEAR SEASONAL PLANT INSTALATION TOTAL \$3,375**

NOTE 1: Contractor shall be responsible for pricing installation of three (3) annuals rotation.

NOTE 2: All annuals shall be 4" container grown Grade "A" plants with multiple bloom at the time of installation.

NOTE 3: All prices should include soil amendment, mulch, labor, taxes, etc. associated with installation. All plants should be in bloom at time of planting.

NOTE 4: Specific color of varieties shall be mutually agreed upon prior installation.

NOTE 5: Contractor is responsible for the spacing of seasonal plants as shown below:

a: Distance away from curbs, turflines, etc.

Annuals 10"

b: On Center (o. c.) Spacing

Annuals 10"

**ON FILE**                      **Juniper Landscaping of Florida LLC**                      **January 27, 2026**  
 Contractor signature                      Company Name                      Date

\*Owner may purchase materials tax exempt; bid amount must be include and identify sales tax. To the extend Owner shall receive a compensating credit against the amount due Contractor for the cost of such materials and sales tax included in the Bid Price.