



Rizzetta & Company

Seven Oaks Community Development District

Board of Supervisors' Meeting August 10, 2022

District Office:
2700 S. Falkenburg Rd. Suite 2745
Riverview, FL 335478
813-533-2950

www.sevenoakscdd.com

**SEVEN OAKS
COMMUNITY DEVELOPMENT DISTRICT**

Seven Oaks Clubhouse, 2910 Sports Core Circle, Wesley Chapel, FL 33544

Board of Supervisors	Jack Christensen	Chairman
	Sean Grace	Vice Chairman
	Tom Graff	Assistant Secretary
	Lauren O'Donnell	Assistant Secretary
	Andrew Mendenhall	Assistant Secretary
District Manager	Taylor Nielsen	Rizzetta & Company, Inc.
	Jayna Cooper	Rizzetta & Company, Inc.
District Counsel	Vanessa Steinerts	Straley Robin & Vericker
District Engineer	Greg Woodcock	Stantec Consulting

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY), or 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

SEVEN OAKS COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE • 2700 S. FALKENBURG ROAD, STE 2745 • RIVERVIEW, FL 33578
MAILING ADDRESS • 3434 COLWELL AVE, STE 200 • TAMPA, FL 33614

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August 2, 2022

Board of Supervisors
**Seven Oaks Community
Development District**

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors' of Seven Oaks Community Development District will be held on **Wednesday, August 10, 2022 at 6:30 p.m.** at the Seven Oaks Clubhouse, located at 2910 Sports Core Circle, Wesley Chapel, FL 33544. The following is the agenda for this meeting.

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. REPORTS & PRESENTATIONS**
 - A. Field Operations Manager Report Tab 1
 - B. Clubhouse Manager
 1. Presentation of Clubhouse Report Tab 2
 - C. District Counsel
 - D. District Engineer
 - E. District Manager
 1. Review of District Manager Report..... Tab 3
 2. Review of Financial Statement..... Tab 4
- 4. BUSINESS ITEMS**
 - A. Update on S19 Parcel
 - B. Discussion on Street Trees at Subdivision Entrance
 - C. Discussion on Requiring Swimming Ability for Slide
 - D. Consideration of Bollard Pole Proposal..... Tab 5
 - E. Public Hearing on Fiscal Year 2022-2023 Budget
 1. Consideration of Resolution 2022-04, Adopting Fiscal Year 2022-2023 Final Budget Tab 6
 2. Consideration of Resolution 2022-05, Imposing Special Assessments and Certifying an Assessment Roll..... Tab 7
 - F. Consideration of Resolution 2022-06, Setting the Meeting Schedule for Fiscal Year 2022-2023..... Tab 8
- 5. CONSENT AGENDA/BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors' Meeting held on July 13, 2022 Tab 9

- B. Consideration of O&M, Enterprise Fund, June 2022..... Tab 10
- C. Consideration of O&M, General Fund, June 2022 Tab 11
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 533-2950.

Sincerely,

Taylor Nielsen

District Manager

RESOLUTION 2022-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SEVEN OAKS COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2021-2022 and/or revised projections for fiscal year 2022-2023.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the

Seven Oaks Community Development District for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023”.

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

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of \$_____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

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

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

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

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

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

Passed and Adopted on August 10, 2022.

Attested By:

**Seven Oaks Community
Development District**

Print Name: _____
Secretary/Assistant Secretary

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

Exhibit A: FY 2022-2023 Adopted Budget

Exhibit A



Rizzetta & Company

Seven Oaks Community Development District

www.SevenOaksCDD.com

**Approved Proposed
Budget for
Fiscal Year 2022-2023**

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Approved Proposed Budget
Seven Oaks Community Development District
General Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021-2022	Annual Budget for 2021-2022	Projected Budget variance for 2021-2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021-2022	Comments
REVENUES							
Special Assessments							
Tax Roll*	\$ 3,638,527	\$ 3,638,527	\$ 3,610,571	\$ 27,956	\$ 3,583,529	\$ (27,042)	
Interest Earnings	\$ 9,223	\$ 12,297	\$ -	\$ 12,297	\$ -	\$ -	
Other Miscellaneous Revenues							
Misc Revenue	\$ 1,300	\$ 1,733	\$ -	\$ 1,733	\$ -	\$ -	
Insurance Proceeds	\$ 2,580	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	
Event Rental	\$ 73,453	\$ 97,937	\$ -	\$ 97,937	\$ -	\$ -	
TOTAL REVENUES	\$ 3,725,083	\$ 3,751,495	\$ 3,610,571	\$ 140,924	\$ 3,583,529	\$ (27,042)	
Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES AND BALANCE FORWARD	\$ 3,725,083	\$ 3,751,495	\$ 3,610,571	\$ 140,924	\$ 3,583,529	\$ (27,042)	
EXPENDITURES - ADMINISTRATIVE							
Legislative							
Supervisor Fees	\$ 8,800	\$ 11,733	\$ 18,000	\$ 6,267	\$ 15,000	\$ (3,000)	12 meetings and 3 workshops
Financial & Administrative							
Administrative Services	\$ 7,275	\$ 9,700	\$ 9,700	\$ -	\$ 9,700	\$ -	contract price
District Management	\$ 33,019	\$ 44,025	\$ 44,025	\$ -	\$ 44,025	\$ -	contract price
District Engineer	\$ 8,620	\$ 11,493	\$ 32,000	\$ 20,507	\$ 32,000	\$ -	\$21,772 spent last FY
Disclosure Report	\$ 2,000	\$ 7,000	\$ 7,000	\$ -	\$ 2,000	\$ (5,000)	contract price - decrease from bond refinance
Trustees Fees	\$ 4,916	\$ 4,916	\$ 10,000	\$ 5,084	\$ 10,000	\$ -	\$8,081 spent last FY
Assessment Roll	\$ 5,250	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ -	contract price
Financial & Revenue Collections	\$ 3,938	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ -	contract price
Accounting Services	\$ 21,375	\$ 28,500	\$ 28,500	\$ -	\$ 28,500	\$ -	contract price
Auditing Services	\$ 5,037	\$ 5,037	\$ 4,800	\$ (237)	\$ 4,950	\$ 150	contract price
Arbitrage Rebate Calculation	\$ 2,000	\$ 2,000	\$ 1,000	\$ (1,000)	\$ 1,000	\$ -	contract price
Public Officials Liability Insurance	\$ 3,673	\$ 3,673	\$ 3,848	\$ 175	\$ 4,408	\$ 560	EGIS proposal for 22-23
Legal Advertising	\$ 450	\$ 600	\$ 2,000	\$ 1,400	\$ 3,000	\$ 1,000	\$2,862 spent last FY
Dues, Licenses & Fees	\$ 2,075	\$ 2,767	\$ 2,000	\$ (767)	\$ 2,000	\$ -	\$1,751 spent last FY
Tax Collector /Property Appraiser Fees	\$ 150	\$ 200	\$ 150	\$ (50)	\$ 150	\$ -	\$150 spent last FY
Website Hosting, Maintenance, Backup (and Legal Counsel	\$ 7,029	\$ 7,029	\$ 3,158	\$ (3,871)	\$ 3,158	\$ -	contract price - current YTD figure is incorrect and being adjusted
District Counsel	\$ 52,649	\$ 70,199	\$ 40,000	\$ (30,199)	\$ 50,000	\$ 10,000	\$51,959 spent last FY
Special Litigation Services/Legal Mediation	\$ 6,812	\$ 9,083	\$ 50,000	\$ 40,917	\$ 50,000	\$ -	\$546 spent last FY
Administrative Subtotal	\$ 175,068	\$ 228,455	\$ 266,681	\$ 38,226	\$ 270,391	\$ 3,710	
EXPENDITURES - FIELD OPERATIONS							
Law Enforcement							
Deputy	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 4,664	\$ (5,336)	\$192 spent last FY
Security Operations							
Security Monitoring Services	\$ 6,879	\$ 9,172	\$ 3,000	\$ (6,172)	\$ 4,000	\$ 1,000	\$2,241 spent last FY
Electric Utility Services							
Utility - Street Lights	\$ 154,028	\$ 205,371	\$ 240,000	\$ 34,629	\$ 250,000	\$ 10,000	\$284,629 spent last FY
Utility - Recreation Facilities	\$ 27,082	\$ 36,109	\$ 70,000	\$ 33,891	\$ 70,000	\$ -	\$38,881 spent last FY, need to add 28k for pool heating (we did that last year)
Utility - Irrigation & Landscape Lighting	\$ 51,326	\$ 68,435	\$ 39,000	\$ (29,435)	\$ 40,000	\$ 1,000	\$36,30 spent last FY
Gas Utility Services							
Utility Services	\$ 415	\$ 553	\$ 510	\$ (43)	\$ 600	\$ 90	\$508 spent last FY
Garbage/Solid Waste Control Services							
Garbage - Recreation Facility	\$ 3,148	\$ 4,197	\$ 5,000	\$ 803	\$ 5,000	\$ -	\$4,816 spent last FY
Solid Waste Assessment	\$ 8,242	\$ 8,242	\$ 7,000	\$ (1,242)	\$ 9,000	\$ 2,000	\$7,600 spent last FY
Water-Sewer Combination Services							
Utility Services	\$ 21,852	\$ 29,136	\$ 37,000	\$ 7,864	\$ 37,000	\$ -	\$34,803 spent last FY
Utility - Reclaimed	\$ 21,394	\$ 28,525	\$ 34,000	\$ 5,475	\$ 30,000	\$ (4,000)	\$27,898 spent last FY
Utility - Fountains	\$ 491	\$ 655	\$ 2,000	\$ 1,345	\$ 1,000	\$ (1,000)	\$497 spent last FY
Stormwater Control							
Stormwater Assessment	\$ 5,746	\$ 5,746	\$ 6,000	\$ 254	\$ 6,000	\$ -	\$6,165 spent last FY
Aquatic Maintenance	\$ 41,000	\$ 54,667	\$ 53,400	\$ (1,267)	\$ 53,400	\$ -	contract price
Lake/Pond Bank Maintenance	\$ 9,700	\$ 12,933	\$ 30,000	\$ 17,067	\$ 50,000	\$ 20,000	increased to do more bank repairs
Stormwater System Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$6,800 spent last FY
Other Physical Environment							
Employee - Salaries (maintenance)	\$ 183,076	\$ 244,101	\$ 206,010	\$ (38,091)	\$ 274,494	\$ 68,484	7% inc, after adjustment to correct current budget # and adding health stipend
Employee - Payroll Taxes	\$ 14,485	\$ 19,313	\$ 26,000	\$ 6,687	\$ 20,000	\$ (6,000)	\$18,005 spent last FY
Employee - Workers Comp	\$ 10,441	\$ 13,921	\$ 17,200	\$ 3,279	\$ 26,000	\$ 8,800	add WC from Parks and Rec, condense to one line instead of two
General Liability/Property Insurance	\$ 26,626	\$ 26,626	\$ 17,525	\$ (9,101)	\$ 30,481	\$ 12,956	EGIS proposal for 22-23
Pressure Washing	\$ 26,000	\$ 34,667	\$ 65,000	\$ 30,333	\$ 53,000	\$ (12,000)	Extreme Concrete Contract Price
Entry & Walls Maintenance	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$2,565 spent last FY
Landscape Maintenance	\$ 595,776	\$ 794,368	\$ 850,000	\$ 55,632	\$ 838,803	\$ (11,197)	\$716,400 General + \$101,403 Fert +\$14,500 pest control, \$6,500 OTC
Clock Tower Maintenance	\$ -	\$ -	\$ 600	\$ 600	\$ 30,000	\$ 29,400	one time increase to update chime system, and landscaping enhancement
Community Park Equipment	\$ 27,025	\$ 36,033	\$ 25,000	\$ (11,033)	\$ 25,000	\$ -	\$17,284 spent last FY
Holiday Decorations	\$ 11,040	\$ 14,720	\$ 20,000	\$ 5,280	\$ 30,000	\$ 10,000	\$18,315 spent last FY
Irrigation Repairs	\$ 18,288	\$ 24,384	\$ 25,000	\$ 616	\$ 15,000	\$ (10,000)	\$11,812 spent last FY
Landscape - Mulch/Annuals	\$ 49,238	\$ 65,651	\$ 210,000	\$ 144,349	\$ 220,000	\$ 10,000	annuals \$65k, \$130k spent last year on mulching
Landscape Light Maintenance	\$ 3,981	\$ 5,308	\$ 4,000	\$ (1,308)	\$ 4,000	\$ -	\$3,843 spent last FY
Landscape Replacement Plants, Shrubs, Trees	\$ 175,721	\$ 234,295	\$ 150,000	\$ (84,295)	\$ 150,000	\$ -	\$65,945 spent last FY
Tree Removal & Tree Trimming	\$ 182,658	\$ 243,544	\$ 200,000	\$ (43,544)	\$ 200,000	\$ -	combine 2 lines (tree removal \$100k and tree trimming \$50k) \$160,950 spent last FY
Miscellaneous Expense	\$ 7,322	\$ 9,763	\$ 10,000	\$ 237	\$ 10,000	\$ -	\$7,224 spent last FY
Road & Street Facilities							
Sidewalk Repair & Maintenance	\$ 26,577	\$ 35,436	\$ 50,000	\$ 14,564	\$ 50,000	\$ -	\$39,065 spent last FY
Street Sign Repair & Replacement	\$ 4,422	\$ 5,896	\$ 55,000	\$ 49,104	\$ 10,000	\$ (45,000)	

Approved Proposed Budget
Seven Oaks Community Development District
General Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021- 2022	Annual Budget for 2021-2022	Projected Budget variance for 2021-2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021-2022	Comments
Roadway Repair & Maintenance	\$ 26,802	\$ 35,736	\$ 60,000	\$ 24,264	\$ 50,000	\$ (10,000)	\$6,488 spent last FY
Parks & Recreation							
Employee - Salaries (clubhouse)	\$ 200,217	\$ 266,956	\$ 270,900	\$ 3,944	\$ 323,247	\$ 52,347	
Employee - Payroll Taxes	\$ 15,819	\$ 21,092	\$ 25,000	\$ 3,908	\$ 20,000	\$ (5,000)	\$18,809 spent last FY
Maintenance & Repair	\$ 46,496	\$ 61,995	\$ 38,700	\$ (23,295)	\$ 40,000	\$ 1,300	\$27,309 spent last FY
Facility Supplies	\$ 7,203	\$ 9,604	\$ 5,000	\$ (4,604)	\$ 6,000	\$ 1,000	\$5,948 spent last FY
Vehicle Maintenance- Golf Carts/Truck	\$ 7,334	\$ 9,779	\$ 5,000	\$ (4,779)	\$ 10,000	\$ 5,000	\$10,065 spent last FY
Pest Control	\$ 325	\$ 433	\$ 750	\$ 317	\$ 750	\$ -	\$390 spent last FY
Fitness Equipment Maintenance & Repairs	\$ 1,050	\$ 1,400	\$ 5,000	\$ 3,600	\$ 3,000	\$ (2,000)	\$651 spent last FY
Clubhouse - Facility Janitorial Service	\$ 32,564	\$ 43,419	\$ 45,000	\$ 1,581	\$ 45,000	\$ -	contract price
Pool Service Contract	\$ 46,183	\$ 61,577	\$ 45,600	\$ (15,977)	\$ 89,829	\$ 44,229	contract price
Pool Repairs	\$ 7,955	\$ 10,607	\$ 5,000	\$ (5,607)	\$ 15,000	\$ 10,000	\$18,804 spent last FY
Slide Maintenance Contract	\$ -	\$ -	\$ -	\$ -	\$ 9,800	\$ 9,800	new line item for existing contract paid out of maintenance and repair
Fountain Service & Maintenance	\$ 15,776	\$ 21,035	\$ 15,000	\$ (6,035)	\$ 10,000	\$ (5,000)	entry fountains+ one pond fountain
Telephone, Fax, Internet	\$ 5,066	\$ 6,755	\$ 7,000	\$ 245	\$ 7,000	\$ -	\$6,531 spent last FY
Clubhouse Office Supplies	\$ 2,329	\$ 3,105	\$ 6,000	\$ 2,895	\$ 6,000	\$ -	\$6,365 spent last FY
Furniture Repair/Replacement	\$ 4,618	\$ 6,157	\$ 8,500	\$ 2,343	\$ 15,000	\$ 6,500	pool furniture needs reconditioned
Athletic/Court/Field Repairs	\$ 4,929	\$ 6,572	\$ 10,000	\$ 3,428	\$ 14,000	\$ 4,000	\$3,825 spent last FY, added budget from basketball court maint line
Miscellaneous Expense	\$ 22,372	\$ 29,829	\$ 20,000	\$ (9,829)	\$ 12,000	\$ (8,000)	\$27,815 spent last FY
Tennis Court Maintenance & Supplies	\$ 25,042	\$ -	\$ 7,500	\$ 7,500	\$ 45,000	\$ 37,500	annual reconditioning is 20k
Access Control Contract (BRIVO)	\$ -	\$ -	\$ -	\$ -	\$ 1,806	\$ 1,806	new line item for existing contract paid out of misc.
Storage Facility Rental Contract	\$ -	\$ -	\$ -	\$ -	\$ 3,264	\$ 3,264	new line item for existing contract paid out of misc.
Special Events							
Special Events	\$ 20,908	\$ 27,877	\$ 10,000	\$ (17,877)	\$ 25,000	\$ 15,000	
Field Operations Subtotal	\$ 2,225,380	\$ 2,918,979	\$ 3,343,890	\$ 424,911	\$ 3,313,138	\$ (30,752)	
TOTAL EXPENDITURES	\$ 2,400,448	\$ 3,147,434	\$ 3,610,571	\$ 463,137	\$ 3,583,529	\$ (27,042)	
EXCESS OF REVENUES OVER	\$ 1,324,635	\$ 604,061	\$ -	\$ 604,061	\$ -	\$ -	

Approved Proposed Budget
Seven Oaks Community Development District
Reserve Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021- 2022	Annual Budget for 2021-2022	Projected Budget variance for 2021-2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021-2022	Comments
REVENUES							
Special Assessments							
Tax Roll*	\$ 340,000	\$ 340,000	\$ 340,000	\$ -	\$ 350,942	\$ 10,942	
Interest Earnings							
Interest Earnings	\$ 6,207	\$ 8,276	\$ -	\$ 8,276	\$ -	\$ -	
Other Miscellaneous Revenues							
Miscellaneous Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 346,207	\$ 348,276	\$ 340,000	\$ 8,276	\$ 350,942	\$ 10,942	
Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES AND BALANCE	\$ 346,207	\$ 348,276	\$ 340,000	\$ 8,276	\$ 350,942	\$ 10,942	
*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
EXPENDITURES							
Contingency							
Capital Reserves	\$ 537,297	\$ 537,297	\$ 340,000	\$ (197,297)	\$ 350,942	\$ 10,942	
TOTAL EXPENDITURES	\$ 537,297	\$ 537,297	\$ 340,000	\$ (197,297)	\$ 350,942	\$ 10,942	
EXCESS OF REVENUES OVER	\$ (191,090)	\$ (189,021)	\$ -	\$ (189,021)	\$ -	\$ -	

**Approved Proposed Budget
Seven Oaks Community Development District
Enterprise Fund
Fiscal Year 2022/2023**

Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021-2022	Annual Budget for 2021-2022	Projected Budget variance for 2021- 2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021-2022	Comments
REVENUES							
Club Revenues							
Café Revenues	\$ 42,930	\$ 57,240	\$ 47,376	\$ 9,864	\$ 60,000	\$ 12,624	
Special Assessments							
Tax Roll*	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 31,100	\$ 16,100	
TOTAL REVENUES	\$ 57,930	\$ 72,240	\$ 62,376	\$ 9,864	\$ 91,100	\$ 28,724	
Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES AND BALANCE	\$ 57,930	\$ 72,240	\$ 62,376	\$ 9,864	\$ 91,100	\$ 28,724	
EXPENDITURES - FIELD OPERATIONS							
Parks & Recreation							
Employee - Salaries	\$ 26,034	\$ 34,712	\$ 37,500	\$ 2,788	\$ 40,000	\$ 2,500	
Employee - Payroll Taxes	\$ 1,996	\$ 2,661	\$ 3,750	\$ 1,089	\$ 3,750	\$ -	
Employee - Workers Comp	\$ -	\$ -	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	
Facility Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Café Miscellaneous Expense	\$ 255	\$ 340	\$ 1,700	\$ 1,360	\$ 1,600	\$ (100)	
Café Supplies	\$ 2,763	\$ 3,684	\$ 2,000	\$ (1,684)	\$ 3,300	\$ 1,300	
Café Food	\$ 16,042	\$ 21,389	\$ 4,000	\$ (17,389)	\$ 23,000	\$ 19,000	
Café Beverages	\$ 8,070	\$ 10,760	\$ 4,500	\$ (6,260)	\$ 11,000	\$ 6,500	
Café Maintenance & Repair	\$ 1,073	\$ 1,431	\$ 1,500	\$ 69	\$ 1,700	\$ 200	
Café Equipment	\$ 3,266	\$ 4,355	\$ 3,676	\$ (679)	\$ 3,000	\$ (676)	
Contingency							
Miscellaneous Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Field Operations Subtotal	\$ 59,499	\$ 79,332	\$ 62,376	\$ (16,956)	\$ 91,100	\$ 28,724	
TOTAL EXPENDITURES	\$ 59,499	\$ 79,332	\$ 62,376	\$ (16,956)	\$ 91,100	\$ 28,724	
EXCESS OF REVENUES OVER	\$ (1,569)	\$ (7,092)	\$ -	\$ (7,092)	\$ -	\$ -	

Seven Oaks Community Development District
Debt Service
Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2021A-1	Series 2021A-2	Series 2016A	Series 2016B	Budget for 2022/2023
REVENUES					
Special Assessments					
Net Special Assessments ⁽¹⁾	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
TOTAL REVENUES	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
EXPENDITURES					
Administrative					
Financial & Administrative					
Debt Service Obligation	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
Administrative Subtotal	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
TOTAL EXPENDITURES	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Collection cost (2%) and Early Payment Discount (4 %) applicable to the county:

6.0%

Gross assessments

\$1,583,759.17

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received

Seven Oaks Community Development District

FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$3,965,571.00
Pasco Co. Collection Cost %	2%	\$84,373.85
Early Payment Discount %	4%	\$168,747.70
2022/2023 Total		\$4,218,692.55

2021-2022 O&M Budget	\$3,965,571.00
2022/2023 O&M Budget	\$3,965,571.00

Total Difference	<u>\$0.00</u>
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	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021-2022	2022/2023	\$	%
Series 2021A-2 Debt Service - Multi-family	\$36.41	\$36.41	\$0.00	0.00%
Operations/Maintenance - Multi-family	\$103.70	\$103.70	\$0.00	0.00%
Total	\$140.11	\$140.11	\$0.00	0.00%
Series 2021A-1 Debt Service - Townhome	\$259.77	\$259.77	\$0.00	0.00%
Operations/Maintenance - Townhome	\$777.78	\$777.78	\$0.00	0.00%
Total	\$1,037.55	\$1,037.55	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 40'	\$346.36	\$346.36	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$1,037.04	\$1,037.04	\$0.00	0.00%
Total	\$1,383.40	\$1,383.40	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 50'	\$432.95	\$432.95	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$1,296.29	\$1,296.29	\$0.00	0.00%
Total	\$1,729.24	\$1,729.24	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 60'	\$519.54	\$519.54	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$1,555.55	\$1,555.55	\$0.00	0.00%
Total	\$2,075.09	\$2,075.09	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 70'	\$606.13	\$606.13	\$0.00	0.00%
Operations/Maintenance - Single Family 70'	\$1,814.81	\$1,814.81	\$0.00	0.00%
Total	\$2,420.94	\$2,420.94	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 80'	\$692.72	\$692.72	\$0.00	0.00%
Operations/Maintenance - Single Family 80'	\$2,074.07	\$2,074.07	\$0.00	0.00%
Total	\$2,766.79	\$2,766.79	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 90'	\$779.31	\$779.31	\$0.00	0.00%
Operations/Maintenance - Single Family 90'	\$2,333.33	\$2,333.33	\$0.00	0.00%
Total	\$3,112.64	\$3,112.64	\$0.00	0.00%
Series 2021A-2 Debt Service - Retail / Office	\$3,640.90	\$3,640.90	\$0.00	0.00%
Operations/Maintenance - Retail / Office	\$10,370.36	\$10,370.36	\$0.00	0.00%
Total	\$14,011.26	\$14,011.26	\$0.00	0.00%

Seven Oaks Community Development District

FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$3,965,571.00
Pasco Co. Collection Cost %	2%	\$84,373.85
Early Payment Discount %	4%	<u>\$168,747.70</u>
2022/2023 Total		\$4,218,692.55

2021-2022 O&M Budget	\$3,965,571.00
2022/2023 O&M Budget	\$3,965,571.00

Total Difference	<u><u>\$0.00</u></u>
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	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021-2022	2022/2023	\$	%
Series 2016A Debt Service - Townhome	\$287.87	\$287.87	\$0.00	0.00%
Operations/Maintenance - Townhome	\$777.78	\$777.78	\$0.00	0.00%
Total	\$1,065.65	\$1,065.65	\$0.00	0.00%
Series 2016A Debt Service - Single Family 35'	\$337.76	\$337.76	\$0.00	0.00%
Operations/Maintenance - Single Family 35'	\$912.59	\$912.59	\$0.00	0.00%
Total	\$1,250.35	\$1,250.35	\$0.00	0.00%
Series 2016A Debt Service - Single Family 40'	\$383.82	\$383.82	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$1,037.04	\$1,037.04	\$0.00	0.00%
Total	\$1,420.86	\$1,420.86	\$0.00	0.00%
Series 2016A Debt Service - Single Family 50'	\$479.78	\$479.78	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$1,296.29	\$1,296.29	\$0.00	0.00%
Total	\$1,776.07	\$1,776.07	\$0.00	0.00%
Series 2016B Debt Service - Single Family 50'	\$552.37	\$552.37	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$1,296.29	\$1,296.29	\$0.00	0.00%
Total	\$1,848.66	\$1,848.66	\$0.00	0.00%
Series 2016A Debt Service - Single Family 60'	\$575.73	\$575.73	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$1,555.55	\$1,555.55	\$0.00	0.00%
Total	\$2,131.28	\$2,131.28	\$0.00	0.00%
Series 2016B Debt Service - Single Family 60'	\$662.85	\$662.85	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$1,555.55	\$1,555.55	\$0.00	0.00%
Total	\$2,218.40	\$2,218.40	\$0.00	0.00%
Series 2016B Debt Service - Single Family 65'	\$720.30	\$720.30	\$0.00	0.00%
Operations/Maintenance - Single Family 65'	\$1,690.37	\$1,690.37	\$0.00	0.00%
Total	\$2,410.67	\$2,410.67	\$0.00	0.00%
Series 2016A Debt Service - Single Family 70'	\$671.69	\$671.69	\$0.00	0.00%
Operations/Maintenance - Single Family 70'	\$1,814.81	\$1,814.81	\$0.00	0.00%

Seven Oaks Community Development District

FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$3,965,571.00
Pasco Co. Collection Cost %	2%	\$84,373.85
Early Payment Discount %	4%	<u>\$168,747.70</u>
2022/2023 Total		\$4,218,692.55

2021-2022 O&M Budget	\$3,965,571.00
2022/2023 O&M Budget	\$3,965,571.00
Total Difference	<u><u>\$0.00</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021-2022	2022/2023	\$	%
Total	\$2,486.50	\$2,486.50	\$0.00	0.00%
Series 2016A Debt Service - Single Family 80'	\$767.65	\$767.65	\$0.00	0.00%
Operations/Maintenance - Single Family 80'	\$2,074.07	\$2,074.07	\$0.00	0.00%
Total	\$2,841.72	\$2,841.72	\$0.00	0.00%
Series 2016B Debt Service - Single Family 80'	\$883.80	\$883.80	\$0.00	0.00%
Operations/Maintenance - Single Family 80'	\$2,074.07	\$2,074.07	\$0.00	0.00%
Total	\$2,957.87	\$2,957.87	\$0.00	0.00%
Series 2016B Debt Service - Single Family 90'	\$994.27	\$994.27	\$0.00	0.00%
Operations/Maintenance - Single Family 90'	\$2,333.33	\$2,333.33	\$0.00	0.00%
Total	\$3,327.60	\$3,327.60	\$0.00	0.00%
Series 2016B Debt Service - Retail / Office	\$4,419.00	\$4,419.00	\$0.00	0.00%
Operations/Maintenance - Retail / Office	\$10,370.36	\$10,370.36	\$0.00	0.00%
Total	\$14,789.36	\$14,789.36	\$0.00	0.00%

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Master Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET

ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

RESOLUTION 2022-05

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

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

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

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2022-2023 attached hereto as **Exhibit A (“FY 2022-2023 Budget”)** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2022-2023 Budget;

WHEREAS, the provision of the activities described in the FY 2022-2023 Budget is a benefit to lands within the District;

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

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

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

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

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2022-2023 Budget (“**O&M Assessments**”);

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (“**Debt Assessments**”) in the amounts shown in the FY 2022-2023 Budget;

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

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2022-2023 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2022-2023 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2022-2023 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments. The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.

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

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

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of

special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

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

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 10, 2022.

Attested By:

**Seven Oaks Community
Development District**

Print Name: _____
Secretary/Assistant Secretary

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

Exhibit A: FY 2022-2023 Budget

Exhibit A



Rizzetta & Company

Seven Oaks Community Development District

www.SevenOaksCDD.com

**Approved Proposed
Budget for
Fiscal Year 2022-2023**

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Approved Proposed Budget
Seven Oaks Community Development District
General Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021-2022	Annual Budget for 2021-2022	Projected Budget variance for 2021-2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021-2022	Comments
REVENUES							
Special Assessments							
Tax Roll*	\$ 3,638,527	\$ 3,638,527	\$ 3,610,571	\$ 27,956	\$ 3,583,529	\$ (27,042)	
Interest Earnings	\$ 9,223	\$ 12,297	\$ -	\$ 12,297	\$ -	\$ -	
Other Miscellaneous Revenues							
Misc Revenue	\$ 1,300	\$ 1,733	\$ -	\$ 1,733	\$ -	\$ -	
Insurance Proceeds	\$ 2,580	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	
Event Rental	\$ 73,453	\$ 97,937	\$ -	\$ 97,937	\$ -	\$ -	
TOTAL REVENUES	\$ 3,725,083	\$ 3,751,495	\$ 3,610,571	\$ 140,924	\$ 3,583,529	\$ (27,042)	
Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES AND BALANCE FORWARD	\$ 3,725,083	\$ 3,751,495	\$ 3,610,571	\$ 140,924	\$ 3,583,529	\$ (27,042)	
EXPENDITURES - ADMINISTRATIVE							
Legislative							
Supervisor Fees	\$ 8,800	\$ 11,733	\$ 18,000	\$ 6,267	\$ 15,000	\$ (3,000)	12 meetings and 3 workshops
Financial & Administrative							
Administrative Services	\$ 7,275	\$ 9,700	\$ 9,700	\$ -	\$ 9,700	\$ -	contract price
District Management	\$ 33,019	\$ 44,025	\$ 44,025	\$ -	\$ 44,025	\$ -	contract price
District Engineer	\$ 8,620	\$ 11,493	\$ 32,000	\$ 20,507	\$ 32,000	\$ -	\$21,772 spent last FY
Disclosure Report	\$ 2,000	\$ 7,000	\$ 7,000	\$ -	\$ 2,000	\$ (5,000)	contract price - decrease from bond refinance
Trustees Fees	\$ 4,916	\$ 4,916	\$ 10,000	\$ 5,084	\$ 10,000	\$ -	\$8,081 spent last FY
Assessment Roll	\$ 5,250	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ -	contract price
Financial & Revenue Collections	\$ 3,938	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ -	contract price
Accounting Services	\$ 21,375	\$ 28,500	\$ 28,500	\$ -	\$ 28,500	\$ -	contract price
Auditing Services	\$ 5,037	\$ 5,037	\$ 4,800	\$ (237)	\$ 4,950	\$ 150	contract price
Arbitrage Rebate Calculation	\$ 2,000	\$ 2,000	\$ 1,000	\$ (1,000)	\$ 1,000	\$ -	contract price
Public Officials Liability Insurance	\$ 3,673	\$ 3,673	\$ 3,848	\$ 175	\$ 4,408	\$ 560	EGIS proposal for 22-23
Legal Advertising	\$ 450	\$ 600	\$ 2,000	\$ 1,400	\$ 3,000	\$ 1,000	\$2,862 spent last FY
Dues, Licenses & Fees	\$ 2,075	\$ 2,767	\$ 2,000	\$ (767)	\$ 2,000	\$ -	\$1,751 spent last FY
Tax Collector /Property Appraiser Fees	\$ 150	\$ 200	\$ 150	\$ (50)	\$ 150	\$ -	\$150 spent last FY
Website Hosting, Maintenance, Backup (and Legal Counsel	\$ 7,029	\$ 7,029	\$ 3,158	\$ (3,871)	\$ 3,158	\$ -	contract price - current YTD figure is incorrect and being adjusted
District Counsel	\$ 52,649	\$ 70,199	\$ 40,000	\$ (30,199)	\$ 50,000	\$ 10,000	\$51,959 spent last FY
Special Litigation Services/Legal Mediation	\$ 6,812	\$ 9,083	\$ 50,000	\$ 40,917	\$ 50,000	\$ -	\$546 spent last FY
Administrative Subtotal	\$ 175,068	\$ 228,455	\$ 266,681	\$ 38,226	\$ 270,391	\$ 3,710	
EXPENDITURES - FIELD OPERATIONS							
Law Enforcement							
Deputy	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 4,664	\$ (5,336)	\$192 spent last FY
Security Operations							
Security Monitoring Services	\$ 6,879	\$ 9,172	\$ 3,000	\$ (6,172)	\$ 4,000	\$ 1,000	\$2,241 spent last FY
Electric Utility Services							
Utility - Street Lights	\$ 154,028	\$ 205,371	\$ 240,000	\$ 34,629	\$ 250,000	\$ 10,000	\$284,629 spent last FY
Utility - Recreation Facilities	\$ 27,082	\$ 36,109	\$ 70,000	\$ 33,891	\$ 70,000	\$ -	\$38,881 spent last FY, need to add 28k for pool heating (we did that last year)
Utility - Irrigation & Landscape Lighting	\$ 51,326	\$ 68,435	\$ 39,000	\$ (29,435)	\$ 40,000	\$ 1,000	\$36,30 spent last FY
Gas Utility Services							
Utility Services	\$ 415	\$ 553	\$ 510	\$ (43)	\$ 600	\$ 90	\$508 spent last FY
Garbage/Solid Waste Control Services							
Garbage - Recreation Facility	\$ 3,148	\$ 4,197	\$ 5,000	\$ 803	\$ 5,000	\$ -	\$4,816 spent last FY
Solid Waste Assessment	\$ 8,242	\$ 8,242	\$ 7,000	\$ (1,242)	\$ 9,000	\$ 2,000	\$7,600 spent last FY
Water-Sewer Combination Services							
Utility Services	\$ 21,852	\$ 29,136	\$ 37,000	\$ 7,864	\$ 37,000	\$ -	\$34,803 spent last FY
Utility - Reclaimed	\$ 21,394	\$ 28,525	\$ 34,000	\$ 5,475	\$ 30,000	\$ (4,000)	\$27,898 spent last FY
Utility - Fountains	\$ 491	\$ 655	\$ 2,000	\$ 1,345	\$ 1,000	\$ (1,000)	\$497 spent last FY
Stormwater Control							
Stormwater Assessment	\$ 5,746	\$ 5,746	\$ 6,000	\$ 254	\$ 6,000	\$ -	\$6,165 spent last FY
Aquatic Maintenance	\$ 41,000	\$ 54,667	\$ 53,400	\$ (1,267)	\$ 53,400	\$ -	contract price
Lake/Pond Bank Maintenance	\$ 9,700	\$ 12,933	\$ 30,000	\$ 17,067	\$ 50,000	\$ 20,000	increased to do more bank repairs
Stormwater System Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$6,800 spent last FY
Other Physical Environment							
Employee - Salaries (maintenance)	\$ 183,076	\$ 244,101	\$ 206,010	\$ (38,091)	\$ 274,494	\$ 68,484	7% inc, after adjustment to correct current budget # and adding health stipend
Employee - Payroll Taxes	\$ 14,485	\$ 19,313	\$ 26,000	\$ 6,687	\$ 20,000	\$ (6,000)	\$18,005 spent last FY
Employee - Workers Comp	\$ 10,441	\$ 13,921	\$ 17,200	\$ 3,279	\$ 26,000	\$ 8,800	add WC from Parks and Rec, condense to one line instead of two
General Liability/Property Insurance	\$ 26,626	\$ 26,626	\$ 17,525	\$ (9,101)	\$ 30,481	\$ 12,956	EGIS proposal for 22-23
Pressure Washing	\$ 26,000	\$ 34,667	\$ 65,000	\$ 30,333	\$ 53,000	\$ (12,000)	Extreme Concrete Contract Price
Entry & Walls Maintenance	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$2,565 spent last FY
Landscape Maintenance	\$ 595,776	\$ 794,368	\$ 850,000	\$ 55,632	\$ 838,803	\$ (11,197)	\$716,400 General + \$101,403 Fert +\$14,500 pest control, \$6,500 OTC
Clock Tower Maintenance	\$ -	\$ -	\$ 600	\$ 600	\$ 30,000	\$ 29,400	one time increase to update chime system, and landscaping enhancement
Community Park Equipment	\$ 27,025	\$ 36,033	\$ 25,000	\$ (11,033)	\$ 25,000	\$ -	\$17,284 spent last FY
Holiday Decorations	\$ 11,040	\$ 14,720	\$ 20,000	\$ 5,280	\$ 30,000	\$ 10,000	\$18,315 spent last FY
Irrigation Repairs	\$ 18,288	\$ 24,384	\$ 25,000	\$ 616	\$ 15,000	\$ (10,000)	\$11,812 spent last FY
Landscape - Mulch/Annuals	\$ 49,238	\$ 65,651	\$ 210,000	\$ 144,349	\$ 220,000	\$ 10,000	annuals \$65k, \$130k spent last year on mulching
Landscape Light Maintenance	\$ 3,981	\$ 5,308	\$ 4,000	\$ (1,308)	\$ 4,000	\$ -	\$3,843 spent last FY
Landscape Replacement Plants, Shrubs, Trees	\$ 175,721	\$ 234,295	\$ 150,000	\$ (84,295)	\$ 150,000	\$ -	\$65,945 spent last FY
Tree Removal & Tree Trimming	\$ 182,658	\$ 243,544	\$ 200,000	\$ (43,544)	\$ 200,000	\$ -	combine 2 lines (tree removal \$100k and tree trimming \$50k) \$160,950 spent last FY
Miscellaneous Expense	\$ 7,322	\$ 9,763	\$ 10,000	\$ 237	\$ 10,000	\$ -	\$7,224 spent last FY
Road & Street Facilities							
Sidewalk Repair & Maintenance	\$ 26,577	\$ 35,436	\$ 50,000	\$ 14,564	\$ 50,000	\$ -	\$39,065 spent last FY
Street Sign Repair & Replacement	\$ 4,422	\$ 5,896	\$ 55,000	\$ 49,104	\$ 10,000	\$ (45,000)	

Approved Proposed Budget
Seven Oaks Community Development District
General Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021-2022	Annual Budget for 2021-2022	Projected Budget variance for 2021-2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021-2022	Comments
Roadway Repair & Maintenance	\$ 26,802	\$ 35,736	\$ 60,000	\$ 24,264	\$ 50,000	\$ (10,000)	\$6,488 spent last FY
Parks & Recreation							
Employee - Salaries (clubhouse)	\$ 200,217	\$ 266,956	\$ 270,900	\$ 3,944	\$ 323,247	\$ 52,347	
Employee - Payroll Taxes	\$ 15,819	\$ 21,092	\$ 25,000	\$ 3,908	\$ 20,000	\$ (5,000)	\$18,809 spent last FY
Maintenance & Repair	\$ 46,496	\$ 61,995	\$ 38,700	\$ (23,295)	\$ 40,000	\$ 1,300	\$27,309 spent last FY
Facility Supplies	\$ 7,203	\$ 9,604	\$ 5,000	\$ (4,604)	\$ 6,000	\$ 1,000	\$5,948 spent last FY
Vehicle Maintenance- Golf Carts/Truck	\$ 7,334	\$ 9,779	\$ 5,000	\$ (4,779)	\$ 10,000	\$ 5,000	\$10,065 spent last FY
Pest Control	\$ 325	\$ 433	\$ 750	\$ 317	\$ 750	\$ -	\$390 spent last FY
Fitness Equipment Maintenance & Repairs	\$ 1,050	\$ 1,400	\$ 5,000	\$ 3,600	\$ 3,000	\$ (2,000)	\$651 spent last FY
Clubhouse - Facility Janitorial Service	\$ 32,564	\$ 43,419	\$ 45,000	\$ 1,581	\$ 45,000	\$ -	contract price
Pool Service Contract	\$ 46,183	\$ 61,577	\$ 45,600	\$ (15,977)	\$ 89,829	\$ 44,229	contract price
Pool Repairs	\$ 7,955	\$ 10,607	\$ 5,000	\$ (5,607)	\$ 15,000	\$ 10,000	\$18,804 spent last FY
Slide Maintenance Contract	\$ -	\$ -	\$ -	\$ -	\$ 9,800	\$ 9,800	new line item for existing contract paid out of maintenance and repair
Fountain Service & Maintenance	\$ 15,776	\$ 21,035	\$ 15,000	\$ (6,035)	\$ 10,000	\$ (5,000)	entry fountains+ one pond fountain
Telephone, Fax, Internet	\$ 5,066	\$ 6,755	\$ 7,000	\$ 245	\$ 7,000	\$ -	\$6,531 spent last FY
Clubhouse Office Supplies	\$ 2,329	\$ 3,105	\$ 6,000	\$ 2,895	\$ 6,000	\$ -	\$6,365 spent last FY
Furniture Repair/Replacement	\$ 4,618	\$ 6,157	\$ 8,500	\$ 2,343	\$ 15,000	\$ 6,500	pool furniture needs reconditioned
Athletic/Court/Field Repairs	\$ 4,929	\$ 6,572	\$ 10,000	\$ 3,428	\$ 14,000	\$ 4,000	\$3,825 spent last FY, added budget from basketball court maint line
Miscellaneous Expense	\$ 22,372	\$ 29,829	\$ 20,000	\$ (9,829)	\$ 12,000	\$ (8,000)	\$27,815 spent last FY
Tennis Court Maintenance & Supplies	\$ 25,042	\$ -	\$ 7,500	\$ 7,500	\$ 45,000	\$ 37,500	annual reconditioning is 20k
Access Control Contract (BRIVO)	\$ -	\$ -	\$ -	\$ -	\$ 1,806	\$ 1,806	new line item for existing contract paid out of misc.
Storage Facility Rental Contract	\$ -	\$ -	\$ -	\$ -	\$ 3,264	\$ 3,264	new line item for existing contract paid out of misc.
Special Events							
Special Events	\$ 20,908	\$ 27,877	\$ 10,000	\$ (17,877)	\$ 25,000	\$ 15,000	
Field Operations Subtotal	\$ 2,225,380	\$ 2,918,979	\$ 3,343,890	\$ 424,911	\$ 3,313,138	\$ (30,752)	
TOTAL EXPENDITURES	\$ 2,400,448	\$ 3,147,434	\$ 3,610,571	\$ 463,137	\$ 3,583,529	\$ (27,042)	
EXCESS OF REVENUES OVER	\$ 1,324,635	\$ 604,061	\$ -	\$ 604,061	\$ -	\$ -	

Approved Proposed Budget
Seven Oaks Community Development District
Reserve Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021- 2022	Annual Budget for 2021-2022	Projected Budget variance for 2021-2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021-2022	Comments
REVENUES							
Special Assessments							
Tax Roll*	\$ 340,000	\$ 340,000	\$ 340,000	\$ -	\$ 350,942	\$ 10,942	
Interest Earnings							
Interest Earnings	\$ 6,207	\$ 8,276	\$ -	\$ 8,276	\$ -	\$ -	
Other Miscellaneous Revenues							
Miscellaneous Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 346,207	\$ 348,276	\$ 340,000	\$ 8,276	\$ 350,942	\$ 10,942	
Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES AND BALANCE	\$ 346,207	\$ 348,276	\$ 340,000	\$ 8,276	\$ 350,942	\$ 10,942	
*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
EXPENDITURES							
Contingency							
Capital Reserves	\$ 537,297	\$ 537,297	\$ 340,000	\$ (197,297)	\$ 350,942	\$ 10,942	
TOTAL EXPENDITURES	\$ 537,297	\$ 537,297	\$ 340,000	\$ (197,297)	\$ 350,942	\$ 10,942	
EXCESS OF REVENUES OVER	\$ (191,090)	\$ (189,021)	\$ -	\$ (189,021)	\$ -	\$ -	

**Approved Proposed Budget
Seven Oaks Community Development District
Enterprise Fund
Fiscal Year 2022/2023**

Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021-2022	Annual Budget for 2021-2022	Projected Budget variance for 2021- 2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021-2022	Comments
REVENUES							
Club Revenues							
Café Revenues	\$ 42,930	\$ 57,240	\$ 47,376	\$ 9,864	\$ 60,000	\$ 12,624	
Special Assessments							
Tax Roll*	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 31,100	\$ 16,100	
TOTAL REVENUES	\$ 57,930	\$ 72,240	\$ 62,376	\$ 9,864	\$ 91,100	\$ 28,724	
Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES AND BALANCE	\$ 57,930	\$ 72,240	\$ 62,376	\$ 9,864	\$ 91,100	\$ 28,724	
EXPENDITURES - FIELD OPERATIONS							
Parks & Recreation							
Employee - Salaries	\$ 26,034	\$ 34,712	\$ 37,500	\$ 2,788	\$ 40,000	\$ 2,500	
Employee - Payroll Taxes	\$ 1,996	\$ 2,661	\$ 3,750	\$ 1,089	\$ 3,750	\$ -	
Employee - Workers Comp	\$ -	\$ -	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	
Facility Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Café Miscellaneous Expense	\$ 255	\$ 340	\$ 1,700	\$ 1,360	\$ 1,600	\$ (100)	
Café Supplies	\$ 2,763	\$ 3,684	\$ 2,000	\$ (1,684)	\$ 3,300	\$ 1,300	
Café Food	\$ 16,042	\$ 21,389	\$ 4,000	\$ (17,389)	\$ 23,000	\$ 19,000	
Café Beverages	\$ 8,070	\$ 10,760	\$ 4,500	\$ (6,260)	\$ 11,000	\$ 6,500	
Café Maintenance & Repair	\$ 1,073	\$ 1,431	\$ 1,500	\$ 69	\$ 1,700	\$ 200	
Café Equipment	\$ 3,266	\$ 4,355	\$ 3,676	\$ (679)	\$ 3,000	\$ (676)	
Contingency							
Miscellaneous Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Field Operations Subtotal	\$ 59,499	\$ 79,332	\$ 62,376	\$ (16,956)	\$ 91,100	\$ 28,724	
TOTAL EXPENDITURES	\$ 59,499	\$ 79,332	\$ 62,376	\$ (16,956)	\$ 91,100	\$ 28,724	
EXCESS OF REVENUES OVER	\$ (1,569)	\$ (7,092)	\$ -	\$ (7,092)	\$ -	\$ -	

Seven Oaks Community Development District
Debt Service
Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2021A-1	Series 2021A-2	Series 2016A	Series 2016B	Budget for 2022/2023
REVENUES					
Special Assessments					
Net Special Assessments ⁽¹⁾	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
TOTAL REVENUES	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
EXPENDITURES					
Administrative					
Financial & Administrative					
Debt Service Obligation	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
Administrative Subtotal	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
TOTAL EXPENDITURES	\$264,451.06	\$299,635.67	\$360,569.77	\$564,864.06	\$1,489,520.56
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Collection cost (2%) and Early Payment Discount (4 %) applicable to the county:

6.0%

Gross assessments

\$1,583,759.17

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received

Seven Oaks Community Development District

FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$3,965,571.00
Pasco Co. Collection Cost %	2%	\$84,373.85
Early Payment Discount %	4%	\$168,747.70
2022/2023 Total		\$4,218,692.55

2021-2022 O&M Budget	\$3,965,571.00
2022/2023 O&M Budget	\$3,965,571.00

Total Difference	<u>\$0.00</u>
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	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021-2022	2022/2023	\$	%
Series 2021A-2 Debt Service - Multi-family	\$36.41	\$36.41	\$0.00	0.00%
Operations/Maintenance - Multi-family	\$103.70	\$103.70	\$0.00	0.00%
Total	\$140.11	\$140.11	\$0.00	0.00%
Series 2021A-1 Debt Service - Townhome	\$259.77	\$259.77	\$0.00	0.00%
Operations/Maintenance - Townhome	\$777.78	\$777.78	\$0.00	0.00%
Total	\$1,037.55	\$1,037.55	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 40'	\$346.36	\$346.36	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$1,037.04	\$1,037.04	\$0.00	0.00%
Total	\$1,383.40	\$1,383.40	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 50'	\$432.95	\$432.95	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$1,296.29	\$1,296.29	\$0.00	0.00%
Total	\$1,729.24	\$1,729.24	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 60'	\$519.54	\$519.54	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$1,555.55	\$1,555.55	\$0.00	0.00%
Total	\$2,075.09	\$2,075.09	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 70'	\$606.13	\$606.13	\$0.00	0.00%
Operations/Maintenance - Single Family 70'	\$1,814.81	\$1,814.81	\$0.00	0.00%
Total	\$2,420.94	\$2,420.94	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 80'	\$692.72	\$692.72	\$0.00	0.00%
Operations/Maintenance - Single Family 80'	\$2,074.07	\$2,074.07	\$0.00	0.00%
Total	\$2,766.79	\$2,766.79	\$0.00	0.00%
Series 2021A-1 Debt Service - Single Family 90'	\$779.31	\$779.31	\$0.00	0.00%
Operations/Maintenance - Single Family 90'	\$2,333.33	\$2,333.33	\$0.00	0.00%
Total	\$3,112.64	\$3,112.64	\$0.00	0.00%
Series 2021A-2 Debt Service - Retail / Office	\$3,640.90	\$3,640.90	\$0.00	0.00%
Operations/Maintenance - Retail / Office	\$10,370.36	\$10,370.36	\$0.00	0.00%
Total	\$14,011.26	\$14,011.26	\$0.00	0.00%

Seven Oaks Community Development District

FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$3,965,571.00
Pasco Co. Collection Cost %	2%	\$84,373.85
Early Payment Discount %	4%	<u>\$168,747.70</u>
2022/2023 Total		\$4,218,692.55

2021-2022 O&M Budget	\$3,965,571.00
2022/2023 O&M Budget	\$3,965,571.00

Total Difference	<u><u>\$0.00</u></u>
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	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021-2022	2022/2023	\$	%
Series 2016A Debt Service - Townhome	\$287.87	\$287.87	\$0.00	0.00%
Operations/Maintenance - Townhome	\$777.78	\$777.78	\$0.00	0.00%
Total	\$1,065.65	\$1,065.65	\$0.00	0.00%
Series 2016A Debt Service - Single Family 35'	\$337.76	\$337.76	\$0.00	0.00%
Operations/Maintenance - Single Family 35'	\$912.59	\$912.59	\$0.00	0.00%
Total	\$1,250.35	\$1,250.35	\$0.00	0.00%
Series 2016A Debt Service - Single Family 40'	\$383.82	\$383.82	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$1,037.04	\$1,037.04	\$0.00	0.00%
Total	\$1,420.86	\$1,420.86	\$0.00	0.00%
Series 2016A Debt Service - Single Family 50'	\$479.78	\$479.78	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$1,296.29	\$1,296.29	\$0.00	0.00%
Total	\$1,776.07	\$1,776.07	\$0.00	0.00%
Series 2016B Debt Service - Single Family 50'	\$552.37	\$552.37	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$1,296.29	\$1,296.29	\$0.00	0.00%
Total	\$1,848.66	\$1,848.66	\$0.00	0.00%
Series 2016A Debt Service - Single Family 60'	\$575.73	\$575.73	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$1,555.55	\$1,555.55	\$0.00	0.00%
Total	\$2,131.28	\$2,131.28	\$0.00	0.00%
Series 2016B Debt Service - Single Family 60'	\$662.85	\$662.85	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$1,555.55	\$1,555.55	\$0.00	0.00%
Total	\$2,218.40	\$2,218.40	\$0.00	0.00%
Series 2016B Debt Service - Single Family 65'	\$720.30	\$720.30	\$0.00	0.00%
Operations/Maintenance - Single Family 65'	\$1,690.37	\$1,690.37	\$0.00	0.00%
Total	\$2,410.67	\$2,410.67	\$0.00	0.00%
Series 2016A Debt Service - Single Family 70'	\$671.69	\$671.69	\$0.00	0.00%
Operations/Maintenance - Single Family 70'	\$1,814.81	\$1,814.81	\$0.00	0.00%

Seven Oaks Community Development District

FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$3,965,571.00
Pasco Co. Collection Cost %	2%	\$84,373.85
Early Payment Discount %	4%	<u>\$168,747.70</u>
2022/2023 Total		\$4,218,692.55

2021-2022 O&M Budget	\$3,965,571.00
2022/2023 O&M Budget	\$3,965,571.00

Total Difference	<u><u>\$0.00</u></u>
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	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021-2022	2022/2023	\$	%
Total	\$2,486.50	\$2,486.50	\$0.00	0.00%
Series 2016A Debt Service - Single Family 80'	\$767.65	\$767.65	\$0.00	0.00%
Operations/Maintenance - Single Family 80'	\$2,074.07	\$2,074.07	\$0.00	0.00%
Total	\$2,841.72	\$2,841.72	\$0.00	0.00%
Series 2016B Debt Service - Single Family 80'	\$883.80	\$883.80	\$0.00	0.00%
Operations/Maintenance - Single Family 80'	\$2,074.07	\$2,074.07	\$0.00	0.00%
Total	\$2,957.87	\$2,957.87	\$0.00	0.00%
Series 2016B Debt Service - Single Family 90'	\$994.27	\$994.27	\$0.00	0.00%
Operations/Maintenance - Single Family 90'	\$2,333.33	\$2,333.33	\$0.00	0.00%
Total	\$3,327.60	\$3,327.60	\$0.00	0.00%
Series 2016B Debt Service - Retail / Office	\$4,419.00	\$4,419.00	\$0.00	0.00%
Operations/Maintenance - Retail / Office	\$10,370.36	\$10,370.36	\$0.00	0.00%
Total	\$14,789.36	\$14,789.36	\$0.00	0.00%

SEVEN OAKS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

Total O&M Budget		\$3,965,571.00
Pasco Co. Collection %	2.0%	\$84,373.85
Early Payment Discounts %	4.0%	\$168,747.70
Total O&M Assessment		<u>\$4,218,692.55</u>

UNITS ASSESSED						ALLOCATION OF O&M ASSESSMENT			PER LOT ANNUAL ASSESSMENT					
LOT SIZE	O&M	SERIES 2021A-1 DEBT SERVICE ^{(1) (2)}	SERIES 2021A-2 DEBT SERVICE ^{(1) (2)}	SERIES 2016A DEBT SERVICE ^{(1) (2)}	SERIES 2016B DEBT SERVICE ^{(1) (2)}	EAU FACTOR	TOTAL EAU's	TOTAL O&M BUDGET	O&M	2011A-1 DEBT SERVICE ⁽³⁾	2011A-2 DEBT SERVICE ⁽³⁾	2016A DEBT SERVICE ⁽³⁾	2016B DEBT SERVICE ⁽³⁾	TOTAL ⁽⁴⁾
Multifamily (Apt)	558		558			0.10	55.80	\$57,866.60	\$103.70		\$36.41			\$140.11
Townhome	98	98				0.75	73.50	\$76,222.13	\$777.78	\$259.77				\$1,037.55
Townhome	204			204		0.75	153.00	\$158,666.47	\$777.78			\$287.87		\$1,065.65
Single Family 35'	106			106		0.88	93.28	\$96,734.70	\$912.59			\$337.76		\$1,250.35
Single Family 40'	72	72				1.00	72.00	\$74,666.57	\$1,037.04	\$346.36				\$1,383.40
Single Family 40'	107			107		1.00	107.00	\$110,962.83	\$1,037.04			\$383.82		\$1,420.86
Single Family 50'	96	96				1.25	120.00	\$124,444.29	\$1,296.29	\$432.95				\$1,729.24
Single Family 50'	186			183		1.25	232.50	\$241,110.81	\$1,296.29			\$479.78		\$1,776.07
Single Family 50'	218				217	1.25	272.50	\$282,592.24	\$1,296.29				\$552.37	\$1,848.66
Single Family 60'	70	70				1.50	105.00	\$108,888.75	\$1,555.55	\$519.54				\$2,075.09
Single Family 60'	72			72		1.50	108.00	\$111,999.86	\$1,555.55			\$575.73		\$2,131.28
Single Family 60'	276				275	1.50	414.00	\$429,332.80	\$1,555.55				\$662.85	\$2,218.40
Single Family 65'	55				55	1.63	89.65	\$92,970.26	\$1,690.37				\$720.30	\$2,410.67
Single Family 70'	79	78				1.75	138.25	\$143,370.19	\$1,814.81	\$606.13				\$2,420.94
Single Family 70'	110			110		1.75	192.50	\$199,629.38	\$1,814.81			\$671.69		\$2,486.50
Single Family 80'	104	102				2.00	208.00	\$215,703.44	\$2,074.07	\$692.72				\$2,766.79
Single Family 80'	58			58		2.00	116.00	\$120,296.15	\$2,074.07			\$767.65		\$2,841.72
Single Family 80'	51				51	2.00	102.00	\$105,777.65	\$2,074.07				\$883.80	\$2,957.87
Single Family 90'	45	45				2.25	101.25	\$104,999.87	\$2,333.33	\$779.31				\$3,112.64
Single Family 90'	76				76	2.25	171.00	\$177,333.11	\$2,333.33				\$994.27	\$3,327.60
Retail	75.31		74.23			10.00	753.10	\$780,991.63	\$10,370.36		\$3,640.90			\$14,011.26
Office	7.74		7.74			10.00	77.40	\$80,266.57	\$10,370.36		\$3,640.90			\$14,011.26
Office	31.23				31.23	10.00	312.30	\$323,866.27	\$10,370.36				\$4,419.00	\$14,789.36
2755.28		561	639.97	840	705.23	4068.03		\$4,218,692.55						
LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):									(\$253,121.55)					
Net Revenue to be Collected									\$3,965,571.00					

(1) Reflects 3 (three) Series 2011A-1 prepayments, 1 (one) Series 2011A-2 prepayment of 1.3 acres, 2 (two) Series 2016A prepayments, and 2 (two) Series 2016B prepayments.

(2) Reflects the number of total lots with Series 2021A-1, Series 2021A-2, Series 2016A and Series 2016B debt outstanding.

(3) Annual debt service assessment per lot adopted in connection with the Series 2021A-1, Series 2021A-2, Series 2016A and Series 2016B bond issues. Annual assessment includes principal, interest, Pasco County collection costs (2%) and early payment discount costs (4%).

(4) Annual assessment that will appear on November 2022 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Master Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET

ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF SEVEN OAKS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Seven Oaks Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida; and

WHEREAS, the District’s Board of Supervisors (hereinafter the “Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit “A”.

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District’s Secretary is hereby directed to file annually, with Pasco County, a schedule of the District’s regular meetings.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 10th DAY OF August, 2022.

**SEVEN OAKS COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRMAN/VICE CHAIRMAN

ATTEST:

SECRETARY/ASSISTANT SECRETARY

EXHIBIT “A”
BOARD OF SUPERVISORS MEETING DATES
SEVEN OAKS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2022/2023

October 12, 2022

November 9, 2022

December 14, 2022

January 11, 2023

February 8, 2023

March 8, 2023

April 12, 2023

May 10, 2023

June 14, 2023

July 12, 2023

August 9, 2023

September 13, 2023

All meetings will convene at 6:30 p.m. at the Seven Oaks Clubhouse, located at the Seven Oaks Clubhouse, located at 2910 Sports Core Circle, Wesley Chapel, FL 33544.

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

SEVEN OAKS
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of Seven Oaks Community Development District was held on **Wednesday, July 13, 2022 at 6:30 p.m.** at the Seven Oaks Clubhouse, located at 2910 Sports Core Circle, Wesley Chapel, FL 33544.

Present and constituting a quorum:

Jack Christensen	Board Supervisor, Chairman
Sean Grace	Board Supervisor, Vice Chairman <i>(via phone)</i>
Lauren O'Donnell	Board Supervisor, Assistant Secretary
Tom Graff	Board Supervisor, Assistant Secretary
Andrew Mendenhall	Board Supervisor, Assistant Secretary

Also present were:

Taylor Nielsen	District Manager, Rizzetta & Co., Inc.
Jayna Cooper	District Manager, Rizzetta & Co., Inc.
Theresa DiMaggio	Clubhouse Manager
Vanessa Steinerts	Attorney, Straley, Robin & Vericker
John Gentilella	Maintenance Manager
Greg Woodcock	District Engineer, Stantec <i>(via phone)</i>
Charles Hemelgarn	Juniper Landscape

Audience	Present
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FIRST ORDER OF BUSINESS

Call to Order

Mr. Nielsen called the meeting to order and performed roll call confirming a quorum for the meeting.

SECOND ORDER OF BUSINESS

Audience Comments

The Board heard audience comments regarding street parking policies of Pasco County, and the Fitness Class taking place in Coventry.

THIRD ORDER OF BUSINESS

Staff & Landscape Reports

A. Presentation of Flock Safety Proposal

Mr. Nielsen presented the Flock Safety Proposal to the Board.

The Board declined to take action or move forward with the Flock Safety Proposal.

B. Field Operations Update

Mr. Gentilella presented his report to the Board.

The Board requested Mr. Gentilella have the temporary holiday flags illuminated if required by law/ordinance.

On a Motion by Mr. Graff, seconded by Mr. Mendenhall, with all in favor, the Board approved for the temporary holiday flags to be illuminated if required, for the Seven Oaks Community Development District.

On a Motion by Mr. Mendenhall, seconded by Mr. Grace, with all in favor, the Board approved for Mr. Gentilella issue two weeks' pay to Mike upon his upcoming retirement from Seven Oaks CDD, for the Seven Oaks Community Development District.

C. Clubhouse Manager

Ms. DiMaggio presented her report to the Board.

Ms. DiMaggio advised the record the current proposal for holiday lighting this is year \$30,725 and that there was an additional redline edit needed to the Amenity Rules, which was recently approved, to remove the no longer existing Patrol Volunteers from Section 2.3.

On a Motion by Mr. Christensen, seconded by Mr. Graff, with all in favor, the Board approved a Not to Exceed amount of \$500.00 to be spent by the Clubhouse Manager on a Team Building event for Clubhouse staff, for the Seven Oaks Community Development District.

The Board requested the next agenda include consideration of new policy for the slide, that requires children to be able to swim to use the slide.

D. District Counsel

Ms. Steinerts presented her report.

The Board approved to have District Counsel provide restriction terms to be incorporated into our newsletter sponsorship form.

On a Motion by Mr. Mendenhall, seconded by Mr. Grace, with all in favor, the Board approved to have District Counsel issue a cease and desist to Mrs. Battaglini for the fitness classes taking place in Coventry, or the District will terminate her agreement to use the Clubhouse Amenity for business purpose, for the Seven Oaks Community Development District.

E. District Engineer

Mr. Woodcock updated the Board he will be conducting the required SWFWMD inspection requirements are scheduled to be completed on July 15, 2022, and reporting from the review of the District's street signs would be ready for the August meeting.

F. District Manager

Mr. Nielsen informed the Board the next regular meeting will be held on Wednesday, August 10, 2022 at 6:30 p.m. at the Seven Oaks Clubhouse.

1. Review of District Management Report

Mr. Nielsen presented the District Management Report to the Board.

2. Presentation of Financial Statement

Mr. Nielsen presented the Financial Statement for June 2022 to the Board.

FOURTH ORDER OF BUSINESS

Update on S19 Parcel

Mr. Grace advised Ms. Walter is following up with the developer of the S19 parcel to see if there is still desire to meet for mediation.

SEVEN OAKS COMMUNITY DEVELOPMENT DISTRICT

July 13, 2022 – Meeting Minutes

Page 4

FIFTH ORDER OF BUSINESS

**Discussion regarding Staffing for
Party Room**

Mr. Grace opened a discussion regarding Staffing for Party Room with the Board. The Board asked that on-site Management try to schedule staffing around room rentals when possible.

On a Motion by Mr. Mendenhall, seconded by Mr. Grace, with all in favor, the Board approved to close the Public Hearing on Rule Development, for the Seven Oaks Community Development District.

SIXTH ORDER OF BUSINESS

**Consideration of Minutes of the
Board Supervisors' Meeting held on
June 8, 2022 and O&M Enterprise
Fund for May 2022 & O&M General
Fund for May 2022**

Mr. Nielsen presented the Minutes of the Board of Supervisors' Meeting held on June 8, 2022 and the O&M Enterprise Fund for May 2022 and the O&M General Fund for May 2022 to the Board to the Board.

On a Motion by Mr. Mendenhall, seconded by Mr. Graff, with all in favor, the Board approved the Minutes of the Board Supervisors' Meeting held on June 8, 2022 and the O&M Enterprise Fund for May 2022 (\$7,815.91) and the O&M General Fund for May 2022 (\$441,934.15) , for the Seven Oaks Community Development District.

SEVENTH ORDER OF BUSINESS

Supervisor Requests

Mr. Graff requested the Operations Manager evaluate bench options for the bus stop areas throughout the community.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Nielsen requested a motion from the Board to adjourn the meeting.

On a Motion by Mr. Graff, seconded by Mr. Mendenhall, with all in favor, the Board of Supervisors adjourned the meeting at 8:50 p.m. for Seven Oaks Community Development District.

159 Assistant Secretary

Chairman/Vice Chairman

DRAFT



**SEVEN OAKS
COMMUNITY DEVELOPMENT DISTRICT**

3434 Colwell Ave, Suite 200, Tampa, FL 33614 - 813-994-1001

www.sevenoakslife.com

**Operations and Maintenance Expenditures for Enterprise Fund
June 2022
For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2022, through June 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$11,223.83**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant
Secretary

Seven Oaks Enterprise Fund Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Coffee International, Inc	001506	38595	Beverages 05/22	\$ 414.95
Coffee International, Inc	001509	38610	Beverages 06/22	\$ 742.30
Coffee International, Inc	001509	38618	Beverages 06/22	\$ 199.55
DL Grab-N-Go, LLC	001512	PS-INV00004152	Food Services 05/22	\$ 532.78
Florida Department of Revenue	001511	61-8012757892-0 05/22	Sales and Use Tax 05/22	\$ 1,650.29
Seven Oaks	CD3385	DC Replenishment	DC Replenishment	\$ 1,359.86
Seven Oaks	CD3386	DC Replenishment	DC Replenishment	\$ 1,769.86
Sweetheart Ice Cream, Inc.	001507	15010176	Cafe Food 05/22	\$ 388.45
Sweetheart Ice Cream, Inc.	001513	15010275	Cafe Food 06/22	\$ 557.17
Sysco Food Services West Coast Florida Inc.	001508	437590621	Cafe/Clubhouse Supplies 05/22	\$ 991.57
Sysco Food Services West Coast Florida Inc.	001510	437607476	Food/ Beverages/ Supplies 06/22	\$ 692.53
Sysco Food Services West Coast Florida Inc.	001514	437618085	Food/ Beverages/ Supplies 06/22	\$ 548.00
Sysco Food Services West Coast Florida Inc.	001514	437632014	Food/ Beverages/ Supplies 06/22	<u>\$ 1,376.52</u>
Report Total				<u>\$ 11,223.83</u>



**SEVEN OAKS
COMMUNITY DEVELOPMENT DISTRICT**

3434 Colwell Ave, Suite 200, Tampa, FL 33614 - 813-994-1001

www.sevenoakslife.com

**Operations and Maintenance Expenditures
June 2022
For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2022, through June 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$317,599.08**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant
Secretary

Seven Oaks Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
ADP Easy Pay	CD3378	PR ppe 05-29-22 pd 06-03-22	PR ppe 05-29-22 pd 06-03-22	\$ 25,152.18
ADP Easy Pay	CD3381	PR Fees ppe 06-12-22 pd 06-16-22	PR Fees ppe 06-12-22 pd 06-16-22	\$ 183.86
ADP Easy Pay	CD3380	PR ppe 06-12-22 pd 06-16-22	PR ppe 06-12-22 pd 06-16-22	\$ 29,600.55
ADP Easy Pay	CD3379	PR Fees ppe 06-03-22 pd 06-10-22	PR Fees ppe 06-03-22 pd 06-10-22	\$ 183.86
ADP Easy Pay	CD3387	PR Fees ppe 06-26-22 pd 06-30-22	PR Fees ppe 06-26-22 pd 06-30-22	\$ 28,892.61
Allsteel Buildings Inc.	001691	1903	25% Progress Payment - Maintenance Shed Project 06/22	\$ 13,675.00
Alvarez Plumbing Company	001711	21843	Restroom Toilets Back-Up 05/22	\$ 300.15
B Hive Awards & Advertising Specialties	001697	142279	Name Insert Plates 03/22	\$ 15.05
Bee Man Stan	001712	2159	Yellow Jacket Removal at Clubhouse 06/22	\$ 450.00
Bright House	001713	048356001061122	Bundled Cable Services Clubhouse 06/22	\$ 524.73
Cintas Corporation Loc #074	001698	4119952823	Cleaning & Facility Supplies Acct #70271 05/22	\$ 278.82
Cintas Corporation Loc #074	001698	4121238139	Cafe/Cleaning Supplies Acct #70271 06/22	\$ 329.45
Complete IT Corp	001715	8868	Brivo Tier Monthly Reader and Data Plan 06/22	\$ 150.50
Cooper Pools, Inc.	001722	5737	Monthly Commercial Pool Service 06/22	\$ 8,841.00
Cooper Pools, Inc.	001722	5738	Fountain Service 06/22	\$ 350.00

Seven Oaks Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Cooper Pools, Inc.	001699	5774	Service Call 06/22	\$ 75.59
Cory N Carter	001714	060722	Commercial Cleaning Service 06/22	\$ 2,200.00
Edge Information Management, Inc.	001700	196586	SSN/W2/Criminal Verification & Drug Screening 05/22	\$ 131.50
Egis Insurance Advisors LLC	001701	15771	Policy #100121650 Updated Prop Sched New Shed 10/21-10/22	\$ 49.00
Expert Security Professionals LLC	001716	11587	Cat 5 Burial 05/22	\$ 522.49
Expert Security Professionals LLC	001702	11609	Security Camera Maintenance 05/22	\$ 1,020.00
FitRev, Inc.	001717	25701	Diagnostic Call - True TRM 06/22	\$ 235.00
Florida Dept of Health in Pasco County	001692	51-60-00541 06/22	Wade Pool Permit # 51-60-00541 2022	\$ 145.00
Foliage Design Systems	001723	06CF9234	Clubhouse Plant Maintenance 06/22	\$ 125.00
Haskell Termite & Pest Control, Inc.	001718	50445673	Pest Control Clubhouse EOM 06/22	\$ 65.00
Innersync Studio, LTD	001703	20400	Website Hosting & Compliance Services 06/01/21-05/31/22	\$ 1,537.50
Joe's Tree Service & Landscaping, Inc.	001704	052422	Tree Removals & Grinding 05/22	\$ 1,525.00
Joe's Tree Service & Landscaping, Inc.	001724	061722A	Tree Trimmings 06/22	\$ 4,500.00
Joe's Tree Service & Landscaping, Inc.	001724	061722B	Tree Trimmings 06/22	\$ 5,250.00
Juniper Landscaping of Florida LLC	001705	166306	Plant Install - 05/22	\$ 734.54

Seven Oaks Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Juniper Landscaping of Florida LLC	001705	166307	Zoysia Sod 05/22	\$ 1,163.28
Juniper Landscaping of Florida LLC	001719	166308	Pool Install 05/22	\$ 32,609.63
Juniper Landscaping of Florida LLC	001705	166309	Pest Control 05/22	\$ 857.99
Juniper Landscaping of Florida LLC	001725	166410	Monthly Grounds Maintenance 06/22	\$ 61,491.00
Juniper Landscaping of Florida LLC	001725	167617	Plant & Mulch Installation 06/22	\$ 16,737.50
Juniper Landscaping of Florida LLC	001725	167779	Pest Control & Fertilize Turf 06/22	\$ 2,069.27
Lee Electric, Inc.	001706	220282-2	Electrical Repairs - Tennis Courts & Cafe 05/22	\$ 1,845.00
Lee Electric, Inc.	001706	220320	Electrical Maintenance & Repairs 05/22	\$ 149.00
My Tampa IT	001726	17-3609	Monthly Computer Maintenance & Repairs 06/22	\$ 300.00
Professional Green Cleaners, LLC	001707	25000	Floor Work, Deep Scrub, Odor Control Service 05/22	\$ 190.00
Rizzetta & Company, Inc.	001693	INV0000068738	District Management Fees 06/22	\$ 7,424.58
Seven Oaks	CD3382	DC Replenishment	DC Replenishment	\$ 319.99
Seven Oaks	CD3383	DC Replenishment	DC Replenishment	\$ 1,932.95
Seven Oaks	CD3384	DC Replenishment	DC Replenishment	\$ 1,488.10
Site Masters of Florida, LLC	001708	060622-2	Graded Slopes 06/22	\$ 1,500.00

Seven Oaks Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Solitude Lake Management LLC	001709	PI-A00819329	Pond 71 Dredge Installation 05/22	\$ 14,280.00
Solitude Lake Management LLC	001727	PI-A00828764	Monthly Aquatic Service 06/22	\$ 4,450.00
Solitude Lake Management LLC	001727	PI-A00830720	Monthly Aquatic Service 06/22	\$ 950.00
Stantec Consulting Services, Inc.	001720	1931317	Engineering Services 06/22	\$ 452.00
Storage Center in Wesley Chapel	001721	13372	Storage Unit 1112 06/22	\$ 244.00
Straley Robin Vericker	001694	21579	General Legal Services 06/22	\$ 7,153.50
US Bank	001710	6536729	Trustee Fees Series 2021 05/01/2022-04/30/2023	\$ 4,040.63
Waste Connections of Florida	001695	1180746W426	2910 Sports Core Circle 05/22	\$ 402.60
Withlacoochee River Electric Cooperative, Inc.	001696	Electric Summary 05/22	Electric Summary 05/22	<u>\$ 28,504.68</u>
Report Total				<u>\$ 317,599.08</u>