Live Oak No. 1 Community Development District

Board of Supervisors
Michael Ceparano, Chairman
Jim Hurley, Vice Chairman
Nilesh Patel, Assistant Secretary
Gerald Woods, Assistant Secretary
Anthony Leone, Assistant Secretary

District Staff
Andy Mendenhall, District Manager
Tracy Robin, District Counsel
Stephen Brletic, District Engineer

Meeting Agenda

Tuesday, August 18, 2026 – 10:00 a.m.
Live Oak Clubhouse
9401 Oak Preserve Blvd., Tampa, FL

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1. **Call to Order**
2. **Audience Comments**
3. **Business Items**
   A. Consideration for Adoption – **Resolution 2026-11**, Adopting Final Budget for FY 2026-2027
      i. Exhibit A –Fiscal Year 2026/2027 Budget
   B. Consideration for Adoption – **Resolution 2026-12**, Levying O&M Assessment for FY 2026-2027
      i. Exhibit A –Fiscal Year 2026/2027 Budget
   C. Consideration for Adoption – **Resolution 2026-13**, Adopting Meeting Schedule for FY 2026-2027
4. **Consent Agenda**
   A. Approval of the Unaudited April 2026 Financials
   B. Approval of the Unaudited May 2026 Financials
   C. Approval of the Unaudited June 2026 Financials
   D. Approval of the Minutes of the June 16, 2026 Meeting
5. **Staff Reports**
   A. Engineer's Report
   B. Attorney's Report
   C. Manager's Report
6. **Supervisor's Requests**
7. **Adjournment**

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LIVE OAK NO. 1 COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors ("**Board**") of the Live Oak No. 1 Community Development District ("**District**") a proposed budget for the next ensuing budget year ("**Proposed Budget**"), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget.

a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's records office, and hereby approves certain amendments thereto, as shown below.

b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2025-2026 and/or revised projections for fiscal year 2026-2027.

c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the Live Oak

No. 1 Community Development District for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027."

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

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

Total General Fund	$________________
Total Reserve Fund [if Applicable]	$________________
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 18, 2026.

Attested By:	**Live Oak No. 1** **Community Development District**
______________________________ Print Name:____________________ ☐Secretary/☐Assistant Secretary	____________________________________ Print Name:__________________________ ☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Adopted Budget

Live Oak I

Community Development District

Proposed Budget
FY 2026–2027

Presented at the August 18, 2026 Meeting

Live Oak I Community Development District
Table of Contents

Live Oak I Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I. Revenue							
Operations & Maintenance Assessments - On-Roll	$ 456,918	$ 456,928	$ 456,918	$ 457,779	$ -	$ 457,779	$ 456,918
Operations & Maintenance Assessments - Discounts	(16,408)	(16,367)	(18,277)	(16,701)	-	(16,701)	(18,277)
Miscellaneous Revenue	-	2,040	-	-	-	-	-
Interest	95,859	89,937	50,000	68,064	-	68,064	50,000
Total Revenue	**536,369**	**532,538**	**488,641**	**509,142**	**-**	**509,142**	**488,641**
II. Expenditures							
General Administrative							
P/R- Board of Supervisors	2,400	1,800	8,000	3,000	3,000	6,000	8,000
Payroll Taxes	184	138	612	15	230	245	612
Payroll Processing	-	116	150	60	58	118	200
Professional Services - Management Consulting Services	48,228	48,228	45,000	26,579	11,250	37,829	45,500
Professional Services - Auditing Services	5,300	5,400	5,400	5,500	-	5,500	5,900
Professional Services - Engineering Services	2,147	3,120	11,000	2,965	2,634	5,599	10,000
Professional Services - Legal Services	5,374	8,074	4,000	4,282	6,724	11,006	8,330
Legal Advertisements	4,386	882	3,400	376	2,634	3,010	3,100
Insurance	7,228	7,517	8,645	6,351	2,294	8,645	9,800
Regulatory & Permit Fees	175	175	175	175	-	175	175
Bank Fees	68	103	-	-	-	-	600
Postage & Printing	67	48	200	67	22	89	200
Website Compliance	2,282	2,791	2,800	1,947	853	2,800	2,800
County Assessment Collection Fee	-	-	-	8,813	-	8,813	-
ProfServ - Special Assessment	12,500	12,500	-	-	-	-	-
Misc - Records Storage	720	720	720	60	660	720	720
Misc - Assessment Collection Cost	5,273	8,821	9,138	-	9,138	9,138	9,138
Total Administrative	**96,332**	**100,433**	**99,240**	**60,191**	**39,496**	**99,687**	**105,075**
Debt Administration							
Dissemination Agent	-	-	-	-	-	-	2,500
Trustee Fees	3,152	3,287	3,287	2,464	823	3,287	4,256
Arbitrage	600	600	800	-	800	800	475
Total Debt Administration	**3,752**	**3,887**	**4,087**	**2,464**	**1,623**	**4,087**	**7,231**
Physical Environment							
Utilities							
Electricity (Irrigation & Pond Pumps)	12,207	10,019	11,000	9,431	3,144	12,574	12,500
Streetpole Lighting	33,344	30,934	40,000	25,393	8,461	33,854	33,900
Total Utilities	**45,551**	**40,953**	**51,000**	**34,823**	**11,605**	**46,428**	**46,400**
Common Areas & Right of Ways							
Contracts - Landscape Maintenance	47,724	47,724	47,724	35,793	11,931	47,724	47,724
Total Common Areas & Right of Ways	**47,724**	**47,724**	**47,724**	**35,793**	**11,931**	**47,724**	**47,724**

Live Oak I Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
	Flood Control/Stormwater Management							
	Contracts - Aquatic Maintenance	25,572	35,142	36,996	24,664	9,249	33,913	36,996
	Contracts - Wetland Monitoring	-	-	4,000	-	4,000	4,000	4,000
	Total Flood Control/Stormwater Management	**25,572**	**35,142**	**40,996**	**24,664**	**13,249**	**37,913**	**40,996**
	Capital & Contingency Reserves							
	Emergency Response & Disaster Recovery	-	9,403	10,000	-	10,000	10,000	10,000
	Reserve - Ponds	177,686	177,686	177,686	-	177,686	177,686	177,686
	Physical Environment Contingency	59,570	32,066	57,908	79,184	-	79,184	53,529
	Total Capital & Contingency Reserves	**237,256**	**219,155**	**245,594**	**79,184**	**187,686**	**266,870**	**241,215**
	Total Physical Environment	**356,103**	**342,974**	**385,314**	**174,464**	**224,471**	**398,935**	**376,335**
	Total Expenditures	**456,187**	**447,294**	**488,641**	**237,119**	**265,590**	**502,709**	**488,641**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	80,182	85,244	-	272,023	(265,590)	6,433	-
III.	**Other Financing Sources (Uses)**							
	Capital Improvement Reserve (Increase/Decrease)	177,686	177,686	177,686	-	177,686	177,686	177,686
	Total Other Financing Sources (Uses)	**177,686**	**177,686**	**177,686**	**-**	**177,686**	**177,686**	**177,686**
IV.	**Net Change in Fund Balance**	257,868	262,930	177,686	272,023	(87,904)	184,119	177,686
	Fund Balance - Beginning	1,730,595	1,988,463	2,251,393	2,251,393	-	2,251,393	2,435,512
	Fund Balance - Ending	**$ 1,988,463**	**$ 2,251,393**	**$ 2,429,079**	**$ 2,523,416**	**$ (87,904)**	**$ 2,435,512**	**$ 2,613,198**

Exhibit A

Allocation of Fund Balances

Available Funds		Amount	
Beginning Fund Balance - Fiscal Year 2026		$ 2,251,393	
Net Change in Fund Balance - Fiscal Year 2026		184,119	
Total Funds Available (Estimated) - 9/30/2026		**2,435,512**	
Allocation of Available Funds			
Nonspendable Fund Balance			
Prepaid Items & Deposits		9,586	
	Subtotal	**9,586**	
Assigned Fund Balance			
Operating Reserve - First Quarter Operating Capital		59,315	(1)
Capital Project - Reserved for Ponds Fiscal Year 2026		177,686	
Capital Project - Reserved for Ponds Prior Years		1,713,567	(2)
Reserve - Reserved for Roadways		272,000	
	Subtotal	**2,222,568**	
Total Allocation of Available Funds		**2,232,154**	
Total Unassigned (undesignated) Cash		**$ 203,357**	

Notes

(1) Represent approximately 3 months of operating expenditures less Reserves and Capital Outlay.

(2) Represents Reserves from Prior Years thru FY 2025.

LIVE OAK I COMMUNITY DEVELOPMENT DISTRICT
FY 2026-2027 BUDGET NARRATIVE

REVENUE

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

SPECIAL ASSESSMENTS - DISCOUNTS

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

INTEREST INCOME

Interest earned on District operating funds held in bank accounts and permitted investments. Amounts vary based on cash balances, assessment receipt timing, and interest rates.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS

Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year.

PAYROLL TAXES

Provides funding for required taxes associated with Board Supervisor payroll. This includes FICA taxes calculated at 7.65% of gross payroll.

PAYROLL PROCESSING

Covers the cost of administering payroll for Supervisor compensation. This includes routine processing for each payroll cycle and additional year-end reporting and compliance filings.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

The District receives Management, Accounting, Administrative, and Assessment services as part of the Kai Connected, LLC Management Agreement. This line also includes IT-related costs for processing the District’s financial activities such as accounts payable, financial reporting, and budgeting, with the budget based on contracted fees outlined in Exhibit “A” of the agreement.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District’s annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted by Grau and Associates in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation. Services are provided by Brletic Dvorak Inc.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Legal representation is provided by Straley Robin Vericker.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE

Covers the District's annual premiums for general liability, public officials' liability, and property insurance. Coverage is provided by Egis Insurance (Public Risk), and the FY 2027 Proposed Budget includes $9,800 based on current asset values and risk exposure.

REGULATORY AND PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES

Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations.

POSTAGE AND PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, and vendors.

WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. ADA-PDF subscription services are provided by Newagetutuors LLC for $2,800 annually.

MISC - RECORDS STORAGE

Covers fees for the storage of District documents and records maintained by the management company.

MISC - ASSESSMENT COLLECTION COST

The District reimburses the Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

DEBT ADMINISTRATION

DISSEMINATION AGENT

Provides for the services of a dissemination agent responsible for preparing and submitting the District's annual and continuing disclosure reports pursuant to SEC Rule 15c2-12.

TRUSTEE FEES

Covers the annual fees paid to the trustee bank responsible for administering the District's bond trust accounts and ensuring proper handling of debt service payments. Trustee services are based on the terms outlined in the Trust Indenture for the Series 2013 bond issuance.

ARBITRAGE

Provides for periodic calculations to ensure the District complies with federal regulations limiting the earnings on bond proceeds. These arbitrage rebate calculations are required by the Internal Revenue Code and are typically performed by an independent third-party consultant.

PHYSICAL ENVIRONMENT

UTILITIES

ELECTRICITY (IRRIGATION & POND PUMPS)

Provides for electric utility service to power District-owned irrigation systems and pond pumps. Service is billed by Tampa Electric based on usage and applicable utility rates.

STREETPOLE LIGHTING

Covers the cost of electric service for the District’s street lighting infrastructure consisting of 51 light poles. Services are provided by Tampa Electric for an annual amount of $33,900.

COMMON AREAS & RIGHT OF WAYS

CONTRACTS - LANDSCAPE MAINTENANCE

Provides for the contracted landscape maintenance services for the District. Services are performed by Outdoor Professionals LLC for an annual amount of $47,724 under the terms of the landscape maintenance agreement. Includes routine mowing, fertilization, plant and turf care, and irrigation system inspections and minor repairs as outlined in the contract.

FLOOD CONTROL/STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE

Provides for the contracted services to treat and maintain the District’s stormwater ponds, lakes, and aquatic vegetation. These services are performed by Solitude Lake Management for an annual amount of $36,996 and may include algae control, shoreline management, water quality monitoring, midge fly and invasive species treatment.

CONTRACTS - WETLAND MONITORING

This line item includes costs associated with the monitoring of wetlands, preserves, uplands, and other environmental areas within the District to ensure compliance with applicable environmental permits and regulatory requirements. Services may include periodic site inspections, documentation, and reporting to regulatory agencies as required.

CAPITAL & CONTINGENCY RESERVES

EMERGENCY RESPONSE & DISASTER RECOVERY

Provides funding for non-recurring costs associated with hurricanes, severe weather, flooding, or other extraordinary events. These funds may be used for emergency response, temporary repairs, debris removal, and related services not otherwise included in routine maintenance contracts.

RESERVE - PONDS

Represents the annual transfer to fund the District's pond reserve. This ensures funds are set aside for future capital needs associated with stormwater infrastructure.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

OTHER FINANCING SOURCES

CAPITAL IMPROVEMENT RESERVE (INCREASE/DECREASE)

This represents reserves the District has budgeted and intends to designate as funds to set aside to cover future capital expenditures which may require substantial cash use.

Live Oak I Community Development District
Fiscal Year 2027 Annual Budget
Series 2013 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/2026	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 477,367	$ 477,357	$ 478,193	$ -	$ 478,193	$ 477,357
	Special Assessments - Discounts	(17,099)	(19,094)	(17,446)	-	(17,446)	(19,094)
	Interest	18,348	-	10,792	-	10,792	-
	Total Revenue	**478,616**	**458,263**	**471,540**	**-**	**471,540**	**458,263**
II.	**Expenditures**						
	Administrative						
	Misc - Assessment Collection Cost	9,215	9,547	9,206	-	9,206	9,547
	Total Administrative	**9,215**	**9,547**	**9,206**	**-**	**9,206**	**9,547**
	Debt Service						
	Principal Debt Retirement	325,000	335,000	335,000	-	335,000	345,000
	Interest Expense	119,121	107,616	107,616	-	107,616	95,757
	Total Debt Service	**444,121**	**442,616**	**442,616**	**-**	**442,616**	**440,757**
	Total Expenditures	**453,336**	**452,163**	**451,822**	**-**	**451,822**	**450,304**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	25,280	6,100	19,718	-	19,718	7,959
IV.	**Net Change in Fund Balance**	**25,280**	**6,100**	**19,718**	**-**	**19,718**	**7,959**
	Fund Balance - Beginning	366,676	391,956	391,956	-	391,956	**411,674**
	Fund Balance - Ending	**$ 391,956**	**$ 398,056**	**$ 411,674**	**$ -**	**$ 411,674**	**$ 419,633**

Live Oak I Community Development District
Special Assessment Bonds Series 2013

Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Total Bond Value
11/1/25		53,808	53,808		3,040,000
5/1/26	335,000	53,808	388,808	442,616	2,705,000
11/1/26		47,879	47,879		2,705,000
5/1/27	345,000	47,879	392,879	440,757	2,360,000
11/1/27		41,772	41,772		2,360,000
5/1/28	360,000	41,772	401,772	443,544	2,000,000
11/1/28		35,400	35,400		2,000,000
5/1/29	370,000	35,400	405,400	440,800	1,630,000
11/1/29		28,851	28,851		1,630,000
5/1/30	385,000	28,851	413,851	442,702	1,245,000
11/1/30		22,037	22,037		1,245,000
5/1/31	400,000	22,037	422,037	444,073	845,000
11/1/31		14,957	14,957		845,000
5/1/32	415,000	14,957	429,957	444,913	430,000
11/1/32		7,611	7,611		430,000
5/1/33	430,000	7,611	437,611	445,222	0
Total	**3,040,000**	**504,627**	**3,544,627**	**3,544,627**	

Live Oak I Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

AR = Total Expenditures - Net:	$429,503.00	
Plus: Early Payment Discount (4.0%)	$18,276.72	
Plus: County Collection Charges (2.0%)	$9,138.36	
Total Expenditures - GROSS	$456,918.08	[a]
Total ERU:	892.00	[b]
Total AR / ERU - GROSS (as if all On-Roll):	**$512.24**	[a] / [b]
Total AR / ERU - NET:	$481.51	

Name	Product	Village	Units	Operations & Maintenance[1] FY 2027	Operations & Maintenance[1] FY 2026	Operations & Maintenance[1] % Change	Series 2013 Debt Service[1] FY 2027	Series 2013 Debt Service[1] FY 2026	Series 2013 Debt Service[1] % Change	Total[1] FY 2027	Total[1] FY 2026	Total[1] $ Change	Total[1] % Change
Laurel Oak	60'	1	76	$512.24	$512.24	0%	$615.63	$615.63	0%	$1,127.87	$1,127.87	$0.00	0%
Cedarwood	50'	2	110	$512.24	$512.24	0%	$538.68	$538.68	0%	$1,050.92	$1,050.92	$0.00	0%
Cypresswood	50'	3	65	$512.24	$512.24	0%	$538.68	$538.68	0%	$1,050.92	$1,050.92	$0.00	0%
Willow Bend	45'	4	68	$512.24	$512.24	0%	$461.73	$461.73	0%	$973.97	$973.97	$0.00	0%
Weatherwood	45'	5	125	$512.24	$512.24	0%	$461.73	$461.73	0%	$973.97	$973.97	$0.00	0%
Oakwood	80'	6	49	$512.24	$512.24	0%	$1,077.36	$1,077.36	0%	$1,589.60	$1,589.60	$0.00	0%
Maplewood	60'	7	83	$512.24	$512.24	0%	$615.63	$615.63	0%	$1,127.87	$1,127.87	$0.00	0%
Maplewood	70'	7	68	$512.24	$512.24	0%	$923.45	$923.45	0%	$1,435.69	$1,435.69	$0.00	0%
Brentwood	Townhomes	8	176	$512.24	$512.24	0%	$307.82	$307.82	0%	$820.06	$820.06	$0.00	0%
	Commercial		72	$512.24	$512.24	0%	$400.93	$400.93	0%	$913.17	$913.17	$0.00	0%
		Total	**892**										

1. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.

RESOLUTION 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LIVE OAK NO. 1 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 Live Oak No. 1 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 Hillsborough County, Florida ("**County**");

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

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

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

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

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

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

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

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

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

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

WHEREAS, it is in the best interests of the District to certify 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 2026-2027 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2026-2027 Budget and in the Assessment Roll.

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

Section 3. Collection and Enforcement of District Assessments.

a. **Uniform Method for all Debt Assessments and all O&M 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.

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

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

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

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

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

Section 8. 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 18, 2026.

Attested By:	**Live Oak No. 1** **Community Development District**
______________________________ Print Name:____________________ ☐Secretary/☐Assistant Secretary	____________________________________ Print Name:__________________________ ☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget

Live Oak I

Community Development District

Proposed Budget
FY 2026–2027

Presented at the August 18, 2026 Meeting

Live Oak I Community Development District
Table of Contents

Live Oak I Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I. Revenue							
Operations & Maintenance Assessments - On-Roll	$ 456,918	$ 456,928	$ 456,918	$ 457,779	$ -	$ 457,779	$ 456,918
Operations & Maintenance Assessments - Discounts	(16,408)	(16,367)	(18,277)	(16,701)	-	(16,701)	(18,277)
Miscellaneous Revenue	-	2,040	-	-	-	-	-
Interest	95,859	89,937	50,000	68,064	-	68,064	50,000
Total Revenue	**536,369**	**532,538**	**488,641**	**509,142**	**-**	**509,142**	**488,641**
II. Expenditures							
General Administrative							
P/R- Board of Supervisors	2,400	1,800	8,000	3,000	3,000	6,000	8,000
Payroll Taxes	184	138	612	15	230	245	612
Payroll Processing	-	116	150	60	58	118	200
Professional Services - Management Consulting Services	48,228	48,228	45,000	26,579	11,250	37,829	45,500
Professional Services - Auditing Services	5,300	5,400	5,400	5,500	-	5,500	5,900
Professional Services - Engineering Services	2,147	3,120	11,000	2,965	2,634	5,599	10,000
Professional Services - Legal Services	5,374	8,074	4,000	4,282	6,724	11,006	8,330
Legal Advertisements	4,386	882	3,400	376	2,634	3,010	3,100
Insurance	7,228	7,517	8,645	6,351	2,294	8,645	9,800
Regulatory & Permit Fees	175	175	175	175	-	175	175
Bank Fees	68	103	-	-	-	-	600
Postage & Printing	67	48	200	67	22	89	200
Website Compliance	2,282	2,791	2,800	1,947	853	2,800	2,800
County Assessment Collection Fee	-	-	-	8,813	-	8,813	-
ProfServ - Special Assessment	12,500	12,500	-	-	-	-	-
Misc - Records Storage	720	720	720	60	660	720	720
Misc - Assessment Collection Cost	5,273	8,821	9,138	-	9,138	9,138	9,138
Total Administrative	**96,332**	**100,433**	**99,240**	**60,191**	**39,496**	**99,687**	**105,075**
Debt Administration							
Dissemination Agent	-	-	-	-	-	-	2,500
Trustee Fees	3,152	3,287	3,287	2,464	823	3,287	4,256
Arbitrage	600	600	800	-	800	800	475
Total Debt Administration	**3,752**	**3,887**	**4,087**	**2,464**	**1,623**	**4,087**	**7,231**
Physical Environment							
Utilities							
Electricity (Irrigation & Pond Pumps)	12,207	10,019	11,000	9,431	3,144	12,574	12,500
Streetpole Lighting	33,344	30,934	40,000	25,393	8,461	33,854	33,900
Total Utilities	**45,551**	**40,953**	**51,000**	**34,823**	**11,605**	**46,428**	**46,400**
Common Areas & Right of Ways							
Contracts - Landscape Maintenance	47,724	47,724	47,724	35,793	11,931	47,724	47,724
Total Common Areas & Right of Ways	**47,724**	**47,724**	**47,724**	**35,793**	**11,931**	**47,724**	**47,724**

Live Oak I Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Flood Control/Stormwater Management							
Contracts - Aquatic Maintenance	25,572	35,142	36,996	24,664	9,249	33,913	36,996
Contracts - Wetland Monitoring	-	-	4,000	-	4,000	4,000	4,000
Total Flood Control/Stormwater Management	**25,572**	**35,142**	**40,996**	**24,664**	**13,249**	**37,913**	**40,996**
Capital & Contingency Reserves							
Emergency Response & Disaster Recovery	-	9,403	10,000	-	10,000	10,000	10,000
Reserve - Ponds	177,686	177,686	177,686	-	177,686	177,686	177,686
Physical Environment Contingency	59,570	32,066	57,908	79,184	-	79,184	53,529
Total Capital & Contingency Reserves	**237,256**	**219,155**	**245,594**	**79,184**	**187,686**	**266,870**	**241,215**
Total Physical Environment	**356,103**	**342,974**	**385,314**	**174,464**	**224,471**	**398,935**	**376,335**
Total Expenditures	**456,187**	**447,294**	**488,641**	**237,119**	**265,590**	**502,709**	**488,641**
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	80,182	85,244	-	272,023	(265,590)	6,433	-
III. **Other Financing Sources (Uses)**							
Capital Improvement Reserve (Increase/Decrease)	177,686	177,686	177,686	-	177,686	177,686	177,686
Total Other Financing Sources (Uses)	**177,686**	**177,686**	**177,686**	**-**	**177,686**	**177,686**	**177,686**
IV. **Net Change in Fund Balance**	257,868	262,930	177,686	272,023	(87,904)	184,119	177,686
Fund Balance - Beginning	1,730,595	1,988,463	2,251,393	2,251,393	-	2,251,393	2,435,512
Fund Balance - Ending	**$ 1,988,463**	**$ 2,251,393**	**$ 2,429,079**	**$ 2,523,416**	**$ (87,904)**	**$ 2,435,512**	**$ 2,613,198**

Exhibit A
Allocation of Fund Balances

Available Funds			**Amount**	
Beginning Fund Balance - Fiscal Year 2026		$	2,251,393	
Net Change in Fund Balance - Fiscal Year 2026			184,119	
Total Funds Available (Estimated) - 9/30/2026			**2,435,512**	
Allocation of Available Funds				
Nonspendable Fund Balance				
Prepaid Items & Deposits			9,586	
	Subtotal		**9,586**	
Assigned Fund Balance				
Operating Reserve - First Quarter Operating Capital			59,315	(1)
Capital Project - Reserved for Ponds Fiscal Year 2026			177,686	
Capital Project - Reserved for Ponds Prior Years			1,713,567	(2)
Reserve - Reserved for Roadways			272,000	
	Subtotal		**2,222,568**	
Total Allocation of Available Funds			**2,232,154**	
Total Unassigned (undesignated) Cash		**$**	**203,357**	

Notes

(1) Represent approximately 3 months of operating expenditures less Reserves and Capital Outlay.
(2) Represents Reserves from Prior Years thru FY 2025.

LIVE OAK I COMMUNITY DEVELOPMENT DISTRICT
FY 2026-2027 BUDGET NARRATIVE

REVENUE

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

SPECIAL ASSESSMENTS - DISCOUNTS

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

INTEREST INCOME

Interest earned on District operating funds held in bank accounts and permitted investments. Amounts vary based on cash balances, assessment receipt timing, and interest rates.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS

Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year.

PAYROLL TAXES

Provides funding for required taxes associated with Board Supervisor payroll. This includes FICA taxes calculated at 7.65% of gross payroll.

PAYROLL PROCESSING

Covers the cost of administering payroll for Supervisor compensation. This includes routine processing for each payroll cycle and additional year-end reporting and compliance filings.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

The District receives Management, Accounting, Administrative, and Assessment services as part of the Kai Connected, LLC Management Agreement. This line also includes IT-related costs for processing the District's financial activities such as accounts payable, financial reporting, and budgeting, with the budget based on contracted fees outlined in Exhibit "A" of the agreement.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District's annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted by Grau and Associates in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation. Services are provided by Brletic Dvorak Inc.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Legal representation is provided by Straley Robin Vericker.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE

Covers the District's annual premiums for general liability, public officials' liability, and property insurance. Coverage is provided by Egis Insurance (Public Risk), and the FY 2027 Proposed Budget includes $9,800 based on current asset values and risk exposure.

REGULATORY AND PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES

Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations.

POSTAGE AND PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, and vendors.

WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. ADA-PDF subscription services are provided by Newagetutuors LLC for $2,800 annually.

MISC - RECORDS STORAGE

Covers fees for the storage of District documents and records maintained by the management company.

MISC - ASSESSMENT COLLECTION COST

The District reimburses the Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

DEBT ADMINISTRATION

DISSEMINATION AGENT

Provides for the services of a dissemination agent responsible for preparing and submitting the District's annual and continuing disclosure reports pursuant to SEC Rule 15c2-12.

TRUSTEE FEES

Covers the annual fees paid to the trustee bank responsible for administering the District's bond trust accounts and ensuring proper handling of debt service payments. Trustee services are based on the terms outlined in the Trust Indenture for the Series 2013 bond issuance.

ARBITRAGE
Provides for periodic calculations to ensure the District complies with federal regulations limiting the earnings on bond proceeds. These arbitrage rebate calculations are required by the Internal Revenue Code and are typically performed by an independent third-party consultant.

PHYSICAL ENVIRONMENT

UTILITIES

ELECTRICITY (IRRIGATION & POND PUMPS)
Provides for electric utility service to power District-owned irrigation systems and pond pumps. Service is billed by Tampa Electric based on usage and applicable utility rates.

STREETPOLE LIGHTING
Covers the cost of electric service for the District's street lighting infrastructure consisting of 51 light poles. Services are provided by Tampa Electric for an annual amount of $33,900.

COMMON AREAS & RIGHT OF WAYS

CONTRACTS - LANDSCAPE MAINTENANCE
Provides for the contracted landscape maintenance services for the District. Services are performed by Outdoor Professionals LLC for an annual amount of $47,724 under the terms of the landscape maintenance agreement. Includes routine mowing, fertilization, plant and turf care, and irrigation system inspections and minor repairs as outlined in the contract.

FLOOD CONTROL/STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE
Provides for the contracted services to treat and maintain the District's stormwater ponds, lakes, and aquatic vegetation. These services are performed by Solitude Lake Management for an annual amount of $36,996 and may include algae control, shoreline management, water quality monitoring, midge fly and invasive species treatment.

CONTRACTS - WETLAND MONITORING
This line item includes costs associated with the monitoring of wetlands, preserves, uplands, and other environmental areas within the District to ensure compliance with applicable environmental permits and regulatory requirements. Services may include periodic site inspections, documentation, and reporting to regulatory agencies as required.

CAPITAL & CONTINGENCY RESERVES

EMERGENCY RESPONSE & DISASTER RECOVERY
Provides funding for non-recurring costs associated with hurricanes, severe weather, flooding, or other extraordinary events. These funds may be used for emergency response, temporary repairs, debris removal, and related services not otherwise included in routine maintenance contracts.

RESERVE - PONDS

Represents the annual transfer to fund the District's pond reserve. This ensures funds are set aside for future capital needs associated with stormwater infrastructure.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

OTHER FINANCING SOURCES

CAPITAL IMPROVEMENT RESERVE (INCREASE/DECREASE)

This represents reserves the District has budgeted and intends to designate as funds to set aside to cover future capital expenditures which may require substantial cash use.

Live Oak I Community Development District
Fiscal Year 2027 Annual Budget
Series 2013 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/2026	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 477,367	$ 477,357	$ 478,193	$ -	$ 478,193	$ 477,357
	Special Assessments - Discounts	(17,099)	(19,094)	(17,446)	-	(17,446)	(19,094)
	Interest	18,348	-	10,792	-	10,792	-
	Total Revenue	**478,616**	**458,263**	**471,540**	**-**	**471,540**	**458,263**
II.	**Expenditures**						
	Administrative						
	Misc - Assessment Collection Cost	9,215	9,547	9,206	-	9,206	9,547
	Total Administrative	**9,215**	**9,547**	**9,206**	**-**	**9,206**	**9,547**
	Debt Service						
	Principal Debt Retirement	325,000	335,000	335,000	-	335,000	345,000
	Interest Expense	119,121	107,616	107,616	-	107,616	95,757
	Total Debt Service	**444,121**	**442,616**	**442,616**	**-**	**442,616**	**440,757**
	Total Expenditures	**453,336**	**452,163**	**451,822**	**-**	**451,822**	**450,304**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	25,280	6,100	19,718	-	19,718	7,959
IV.	**Net Change in Fund Balance**	**25,280**	**6,100**	**19,718**	**-**	**19,718**	**7,959**
	Fund Balance - Beginning	366,676	391,956	391,956	-	391,956	**411,674**
	Fund Balance - Ending	**$ 391,956**	**$ 398,056**	**$ 411,674**	**$ -**	**$ 411,674**	**$ 419,633**

Live Oak I Community Development District
Special Assessment Bonds Series 2013

Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Total Bond Value
11/1/25		53,808	53,808		3,040,000
5/1/26	335,000	53,808	388,808	442,616	2,705,000
11/1/26		47,879	47,879		2,705,000
5/1/27	345,000	47,879	392,879	440,757	2,360,000
11/1/27		41,772	41,772		2,360,000
5/1/28	360,000	41,772	401,772	443,544	2,000,000
11/1/28		35,400	35,400		2,000,000
5/1/29	370,000	35,400	405,400	440,800	1,630,000
11/1/29		28,851	28,851		1,630,000
5/1/30	385,000	28,851	413,851	442,702	1,245,000
11/1/30		22,037	22,037		1,245,000
5/1/31	400,000	22,037	422,037	444,073	845,000
11/1/31		14,957	14,957		845,000
5/1/32	415,000	14,957	429,957	444,913	430,000
11/1/32		7,611	7,611		430,000
5/1/33	430,000	7,611	437,611	445,222	0
Total	**3,040,000**	**504,627**	**3,544,627**	**3,544,627**	

Live Oak I Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

AR = Total Expenditures - Net:	$429,503.00	
Plus: Early Payment Discount (4.0%)	$18,276.72	
Plus: County Collection Charges (2.0%)	$9,138.36	
Total Expenditures - GROSS	$456,918.08	[a]
Total ERU:	892.00	[b]
Total AR / ERU - GROSS (as if all On-Roll):	**$512.24**	[a] / [b]
Total AR / ERU - NET:	$481.51	

Name	Product	Village	Units	Operations & Maintenance[1]			Series 2013 Debt Service[1]			Total[1]			
				FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Laurel Oak	60'	1	76	$512.24	$512.24	0%	$615.63	$615.63	0%	$1,127.87	$1,127.87	$0.00	0%
Cedarwood	50'	2	110	$512.24	$512.24	0%	$538.68	$538.68	0%	$1,050.92	$1,050.92	$0.00	0%
Cypresswood	50'	3	65	$512.24	$512.24	0%	$538.68	$538.68	0%	$1,050.92	$1,050.92	$0.00	0%
Willow Bend	45'	4	68	$512.24	$512.24	0%	$461.73	$461.73	0%	$973.97	$973.97	$0.00	0%
Weatherwood	45'	5	125	$512.24	$512.24	0%	$461.73	$461.73	0%	$973.97	$973.97	$0.00	0%
Oakwood	80'	6	49	$512.24	$512.24	0%	$1,077.36	$1,077.36	0%	$1,589.60	$1,589.60	$0.00	0%
Maplewood	60'	7	83	$512.24	$512.24	0%	$615.63	$615.63	0%	$1,127.87	$1,127.87	$0.00	0%
Maplewood	70'	7	68	$512.24	$512.24	0%	$923.45	$923.45	0%	$1,435.69	$1,435.69	$0.00	0%
Brentwood	Townhomes	8	176	$512.24	$512.24	0%	$307.82	$307.82	0%	$820.06	$820.06	$0.00	0%
	Commercial		72	$512.24	$512.24	0%	$400.93	$400.93	0%	$913.17	$913.17	$0.00	0%
		Total	**892**										

1. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.

RESOLUTION 2026-13

A RESOLUTION OF THE LIVE OAK 1 COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026/2027

WHEREAS**,** the Live Oak 1 Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Broward County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2026/2027 annual meeting schedule as attached in **Exhibit A**;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LIVE OAK 1 COMMUNITY DEVELOPMENT DISTRICT

1. The Fiscal Year 2026/2027 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 18th DAY OF AUGUST, 2026.

ATTEST:	**LIVE OAK 1 COMMUNITY DEVELOPMENT DISTRICT**
Secretary/Assistant Secretary	Chairperson /Vice Chairperson

EXHIBIT "A"

BOARD OF SUPERVISORS' MEETING DATES
LIVE OAK 1 COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

The Board of Supervisors of Live Oak No. 1 Community Development District will hold their meetings for Fiscal Year 2027 at the Live Oak Clubhouse, 9401 Oak Preserve Boulevard, Tampa, Florida, at 10:00 a.m. on the third Tuesday of every other month as indicated below:

October 20, 2026
December 15, 2026
February 16, 2027
April 20, 2027 (Budget Approval)
June 15, 2027
August 17, 2027 (Budget Public Hearing)

Financial Reporting Package

Live Oaks No. 1 Community Development District

Period Ending: 04/30/2026

Live Oaks No. 1 Community Development District

Balance Sheet as of 4/30/2026

Assets	Operating	301 - Debt Service 2013 Fund	Total
Cash - Operating			
101001 - Operating VNB #4100	$1,447,658.21		$1,447,658.21
Total Cash - Operating	**$1,447,658.21**		**$1,447,658.21**
Cash - Money Market, Reserves and Other			
101201 - Reserve BU #0216	$1,090,869.40		$1,090,869.40
Total Cash - Money Market, Reserves and Other	**$1,090,869.40**		**$1,090,869.40**
Accounts Receivable & Other Assets			
115100 - Accounts Receivable - Other	$9,261.44		$9,261.44
121000 - Assessments Receivable - On Roll	$37,573.39	$39,321.49	$76,894.88
131101 - Due From 101 General Fund		$15,196.77	$15,196.77
155000 - Prepaid Items	$13,326.98		$13,326.98
156900 - Deposits - Non-Current	$1,375.00		$1,375.00
Total Accounts Receivable & Other Assets	**$61,536.81**	**$54,518.26**	**$116,055.07**
Investments			
151101 - Series 2013 Revenue Account		$725,256.13	$725,256.13
151103 - Series 2013 Debt Service Reserve Account		$43,916.85	$43,916.85
Total Investments		**$769,172.98**	**$769,172.98**
Total Assets	**$2,600,064.42**	**$823,691.24**	**$3,423,755.66**

Live Oaks No. 1 Community Development District

Balance Sheet as of 4/30/2026

Liabilities / Equity	Operating	301 - Debt Service 2013 Fund	Total
Current Liability			
202000 - Accounts Payable	$16,101.12		$16,101.12
207301 - Due To 301 - Debt Service 2013 Fund	$15,196.77		$15,196.77
218000 - Accrued Expenses	$2,216.66		$2,216.66
223000 - Deferred Revenue	$37,573.39	$39,321.49	$76,894.88
Total Current Liability	**$71,087.94**	**$39,321.49**	**$110,409.43**
Fund Balance			
280000 - Fund Balance - Nonspendable	$9,586.00		$9,586.00
281000 - Fund Balance - Restricted		$391,956.18	$391,956.18
283000 - Fund Balance - Assigned Ponds	$1,713,567.47		$1,713,567.47
283001 - Fund Balance - Assigned Roadways	$272,000.00		$272,000.00
283002 - Fund Balance - Assigned Operating Capital	$59,315.00		$59,315.00
284000 - Fund Balance - Unassigned	$196,923.75		$196,923.75
Total Fund Balance	**$2,251,392.22**	**$391,956.18**	**$2,643,348.40**
Net Change in Fund Balance			
33750 - Net Income	$277,584.26	$392,413.57	$669,997.83
Total Net Change in Fund Balance	**$277,584.26**	**$392,413.57**	**$669,997.83**
Total Liabilities / Equity	**$2,600,064.42**	**$823,691.24**	**$3,423,755.66**

Live Oaks No. 1 Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Revenue							
325201 - Special Assessments - On-Roll	444,589.07	-	444,589.07	444,589.07	-	444,589.07	-
325301 - Special Assessments - Discounts	(429,745.49)	36,553.44	(466,298.93)	(16,701.01)	255,874.08	(272,575.09)	438,641.28
361100 - Interest	7,648.33	4,166.67	3,481.66	54,123.84	29,166.69	24,957.15	50,000.00
Total Revenue	**22,491.91**	**40,720.11**	**(18,228.20)**	**482,011.90**	**285,040.77**	**196,971.13**	**488,641.28**
Total Income	**22,491.91**	**40,720.11**	**(18,228.20)**	**482,011.90**	**285,040.77**	**196,971.13**	**488,641.28**
Operating Expense							
Administrative							
513001 - P/R - Board Of Supervisors	1,000.00	666.67	(333.33)	3,000.00	4,666.69	1,666.69	8,000.00
513002 - Payroll Taxes	-	51.00	51.00	15.30	357.00	341.70	612.00
513003 - Payroll Processing Fees	-	12.50	12.50	60.30	87.50	27.20	150.00
513101 - Professional Services - Management Consulting Services	3,750.00	3,750.00	-	19,079.00	26,250.00	7,171.00	45,000.00
513106 - Professional Services - Auditing Services	-	450.00	450.00	5,500.00	3,150.00	(2,350.00)	5,400.00
513107 - Professional Services - Engineering Services	-	916.67	916.67	1,690.00	6,416.69	4,726.69	11,000.00
513108 - Professional Services - Legal Services	316.50	333.33	16.83	2,952.10	2,333.31	(618.79)	4,000.00
513201 - Legal Advertisements	-	283.33	283.33	376.00	1,983.31	1,607.31	3,400.00
513202 - Insurance	705.67	720.42	14.75	4,939.67	5,042.94	103.27	8,645.00
513204 - Regulatory And Permit Fees	-	14.58	14.58	175.00	102.06	(72.94)	175.00
513208 - Postage And Printing	-	16.67	16.67	53.09	116.69	63.60	200.00
513209 - Website Compliance (dev & hosting)	-	233.33	233.33	1,299.30	1,633.31	334.01	2,800.00
513210 - County Assessment Collection Fee	295.25	761.53	466.28	8,548.86	5,330.71	(3,218.15)	9,138.36
513214 - Records Strorage	-	60.00	60.00	60.00	420.00	360.00	720.00
517102 - Trustee Fees	3,560.24	273.92	(3,286.32)	5,202.94	1,917.44	(3,285.50)	3,287.00
517103 - Arbitrage	-	66.67	66.67	-	466.69	466.69	800.00
Total Administrative	**9,627.66**	**8,610.62**	**(1,017.04)**	**52,951.56**	**60,274.34**	**7,322.78**	**103,327.36**
Physical Environment							
531101 - Electricity (Irrigation & Pond Pumps)	1,081.12	916.67	(164.45)	7,319.59	6,416.69	(902.90)	11,000.00
531201 - Streetpole Lighting	2,823.33	3,333.33	510.00	19,749.01	23,333.31	3,584.30	40,000.00
538101 - Contracts - Aquatic Maintenance	3,073.00	3,083.00	10.00	21,581.00	21,581.00	-	36,996.00
538102 - Contracts - Wetland Monitoring	-	333.33	333.33	-	2,333.31	2,333.31	4,000.00
539101 - Contracts - Landscaping Maintenance	3,977.00	3,977.00	-	27,839.00	27,839.00	-	47,724.00
539901 - Emergency Response & Disaster Recovery	-	833.33	833.33	-	5,833.31	5,833.31	10,000.00
539990 - Physical Environment Contingency	22,050.00	4,825.67	(17,224.33)	74,987.48	33,779.69	(41,207.79)	57,908.00
Total Physical Environment	**33,004.45**	**17,302.33**	**(15,702.12)**	**151,476.08**	**121,116.31**	**(30,359.77)**	**207,628.00**

Live Oaks No. 1 Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Total Expense	**42,632.11**	**25,912.95**	**(16,719.16)**	**204,427.64**	**181,390.65**	**(23,036.99)**	**310,955.36**
Operating Net Total	**(20,140.20)**	**14,807.16**	**(34,947.36)**	**277,584.26**	**103,650.12**	**173,934.14**	**177,685.92**

Live Oaks No. 1 Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
301 - Debt Service 2013 Fund Income							
Revenue							
325201 - Special Assessments - On-Roll	15,505.19	39,779.75	(24,274.56)	464,415.97	278,458.25	185,957.72	477,357.00
325301 - Special Assessments - Discounts	-	(1,591.17)	1,591.17	(17,445.84)	(11,138.19)	(6,307.65)	(19,094.00)
361100 - Interest	1,143.93	-	1,143.93	8,181.51	-	8,181.51	-
Total Revenue	**16,649.12**	**38,188.58**	**(21,539.46)**	**455,151.64**	**267,320.06**	**187,831.58**	**458,263.00**
Total Income	**16,649.12**	**38,188.58**	**(21,539.46)**	**455,151.64**	**267,320.06**	**187,831.58**	**458,263.00**
301 - Debt Service 2013 Fund Expense							
Administrative							
513210 - County Assessment Collection Fee	308.42	795.58	487.16	8,930.07	5,569.06	(3,361.01)	9,547.00
517301 - Principal Debt Retirement	-	-	-	-	-	-	335,000.00
517311 - Interest Expense	-	-	-	53,808.00	53,808.00	-	107,616.00
Total Administrative	**308.42**	**795.58**	**487.16**	**62,738.07**	**59,377.06**	**(3,361.01)**	**452,163.00**
Total Expense	**308.42**	**795.58**	**487.16**	**62,738.07**	**59,377.06**	**(3,361.01)**	**452,163.00**
301 - Debt Service 2013 Fund Net Total	**16,340.70**	**37,393.00**	**(21,052.30)**	**392,413.57**	**207,943.00**	**184,470.57**	**6,100.00**
Net Total	**(3,799.50)**	**52,200.16**	**(55,999.66)**	**669,997.83**	**311,593.12**	**358,404.71**	**183,785.92**

Live Oaks No. 1 Community Development District

Bank Register Report 4/1/2026 - 4/30/2026

Date	Description	Type	R	Check No	Amount
Operating VNB #4100					
	Balance as of 4/1/2026				**$953,455.81**
4/7/2026	FY2026 On-roll assessments installment collections 03/01-03/31	Misc Deposit	R	ACH040726	$29,580.00
4/8/2026	Kai Connected LLC CDD	Invoice ACH	R		($3,750.00)
4/8/2026	Transfer from BU Reserve - 9854000216 - To open new operating account	Transfer In	R	ACH	$500,000.00
4/8/2026	Transfer from BU Reserve - 9854000216 - To open new operating account	Transfer In	R	ACH	$500,000.00
4/13/2026	Vendor inadvertently sent bill for Live Oak Lake CDD and returned payment	Misc Deposit	R	73283	$7,800.00
4/13/2026	TECO Tampa Electric	Invoice (Expense/AutoDraft)	R		($2,821.90)
4/16/2026	TECO Tampa Electric	Invoice (Expense/AutoDraft)	R		($1,055.46)
4/23/2026	FY2026 On-roll assessments installment collections 03/01-03/31	Misc Deposit	R	ACH042326	$165.10
4/29/2026	Solitude Lake Management, LLC	Invoice Check	R	10001	($3,017.22)
4/29/2026	Solitude Lake Management, LLC	Invoice Check	R	10001	($3,083.00)
4/29/2026	Straley Robin Vericker	Invoice Check	R	10002	($316.50)
4/29/2026	Solitude Lake Management, LLC	Invoice Check	R	10001	($3,083.00)
4/29/2026	Live Oak HOA	Invoice Check	R	10003	($29,850.00)
4/30/2026	April Interest	Interest	R	ACH	$3,634.38
				Total	**$994,202.40**
				Balance as of 4/30/2026	**$1,947,658.21**
Reserve BU #0216					
	Balance as of 4/1/2026				**$1,969,398.10**
4/8/2026	Transfer to VNB Operating - 7182764100 - To open new operating account	Transfer Out		ACH	($500,000.00)
4/8/2026	Transfer to Operating VNB - 7182764100 - To open new operating account	Transfer Out	R	ACH	($500,000.00)
4/21/2026	Transfer to Trust 2013 Revenue Account	Transfer Out	R	ACH	($382,730.15)
4/30/2026	April Interest	Interest	R	ACH	$4,013.95
				Total	**($1,378,716.20)**
				Balance as of 4/30/2026	**$590,681.90**
Trust 2013 Debt Service Reserve Account					
	Balance as of 4/1/2026				**$43,916.85**
4/1/2026	April Interest	Interest	R	ACH	$130.41
4/30/2026	Transfer to Trust 2013 Revenue Account - interest transfer	Transfer Out	R	ACH	($130.41)
				Total	**$0.00**

Live Oaks No. 1 Community Development District

Bank Register Report 4/1/2026 - 4/30/2026

Date	Description	Type	R	Check No	Amount
				Balance as of 4/30/2026	**$43,916.85**

Trust 2013 Revenue Account

Date	Description	Type	R	Check No	Amount
	Balance as of 4/1/2026				**$341,382.05**
4/1/2026	April Interest	Interest	R	ACH	$1,013.52
4/21/2026	Transfer from Reserve BU #0216	Transfer In	R	ACH	$382,730.15
4/30/2026	Transfer from Trust 2013 Debt Service Reserve Account - interest transfer	Transfer In	R	ACH	$130.41
				Total	**$383,874.08**
				Balance as of 4/30/2026	**$725,256.13**

Live Oaks No. 1 Community Development District

Bank Account Reconciliation for Period 4/30/2026

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Operating VNB #4100	1,487,224.59	-39,566.38	1,447,658.21	1,447,658.21	Balanced
Reserve BU #0216	1,090,869.40	-187.50	1,090,681.90	1,090,681.90	Balanced
Trust 2013 Interest Account	0.00	0.00	0.00	0.00	Balanced
Trust 2013 Revenue Account	725,256.13	0.00	725,256.13	725,256.13	Balanced
Trust 2013 Debt Service Reserve Account	43,916.85	0.00	43,916.85	43,916.85	Balanced
Trust 2013 Sinking Fund Account	0.00	0.00	0.00	0.00	Balanced
Trust Redemption Fund Account	0.00	0.00	0.00	0.00	Balanced
Trust 2013 Prepayment Account	0.00	0.00	0.00	0.00	Balanced
Trust 2013 Optional Redemption Fund Account	0.00	0.00	0.00	0.00	Balanced

Unreconciled Items

Date	Description	Check No	Amount
Operating VNB #4100			
11/30/2025	General Journal	575	-216.66
4/29/2026	Solitude Lake Management, LLC	10001	-3,017.22
4/29/2026	Solitude Lake Management, LLC	10001	-3,083.00
4/29/2026	Straley Robin Vericker	10002	-316.50
4/29/2026	Solitude Lake Management, LLC	10001	-3,083.00
4/29/2026	Live Oak HOA	10003	-29,850.00
		Total Operating VNB #4100	**-39,566.38**
Reserve BU #0216			
3/27/2026	Straley Robin Vericker	100084	-187.50
4/8/2026	Transfer to VNB Operating - 7182764100 - To open new operating account		-500,000.00
		Total Reserve BU #0216	**-500,187.50**

Reconciled Items

Live Oaks No. 1 Community Development District

Bank Account Reconciliation for Period 4/30/2026

Date	Description	Check No	Amount
Operating VNB #4100			
4/7/2026	FY2026 On-roll assessments installment collections 03/01-03/31	ACH040726	29,580.00
4/8/2026	Transfer from BU Reserve - 9854000216 - To open new operating account		500,000.00
4/13/2026	Vendor inadvertently sent bill for Live Oak Lake CDD and returned payment	73283	7,800.00
4/23/2026	FY2026 On-roll assessments installment collections 03/01-03/31	ACH042326	165.10
4/30/2026	April Interest		3,634.38
3/3/2026	VGlobalTech	100019	-216.00
4/8/2026	Kai Connected LLC CDD	ACH	-3,750.00
4/13/2026	TECO Tampa Electric		-2,821.90
4/16/2026	TECO Tampa Electric		-1,055.46
		Total Operating VNB #4100	**533,336.12**
Reserve BU #0216			
4/30/2026	April Interest		4,013.95
4/8/2026	Transfer to Operating VNB - 7182764100 - To open new operating account		-500,000.00
4/21/2026	Transfer to Trust 2013 Revenue Account		-382,730.15
		Total Reserve BU #0216	**-878,716.20**
Trust 2013 Debt Service Reserve Account			
4/1/2026	April Interest		130.41
4/30/2026	Transfer to Trust 2013 Revenue Account - interest transfer		-130.41
		Total Trust 2013 Debt Service Reserve Account	**0.00**
Trust 2013 Revenue Account			
4/1/2026	April Interest		1,013.52
4/21/2026	Transfer from Reserve BU #0216		382,730.15
4/30/2026	Transfer from Trust 2013 Debt Service Reserve Account - interest transfer		130.41
		Total Trust 2013 Revenue Account	**383,874.08**

Financial Reporting Package

Live Oaks No. 1 Community Development District

Period Ending: 05/31/2026

Live Oaks No. 1 Community Development District

Balance Sheet as of 5/31/2026

Assets	Operating	301 - Debt Service 2013 Fund	Total
Cash - Operating			
101001 - Operating VNB #4100	$1,444,139.84		$1,444,139.84
Total Cash - Operating	**$1,444,139.84**		**$1,444,139.84**
Cash - Money Market, Reserves and Other			
101201 - Reserve BU #0216	$1,099,165.37		$1,099,165.37
Total Cash - Money Market, Reserves and Other	**$1,099,165.37**		**$1,099,165.37**
Accounts Receivable & Other Assets			
115100 - Accounts Receivable - Other	$9,261.44		$9,261.44
121000 - Assessments Receivable - On Roll	$33,763.99	$35,342.29	$69,106.28
131101 - Due From 101 General Fund		$19,175.97	$19,175.97
155000 - Prepaid Items	$12,347.44		$12,347.44
156900 - Deposits - Non-Current	$1,375.00		$1,375.00
Total Accounts Receivable & Other Assets	**$56,747.87**	**$54,518.26**	**$111,266.13**
Investments			
151101 - Series 2013 Revenue Account		$337,925.12	$337,925.12
151103 - Series 2013 Debt Service Reserve Account		$43,916.85	$43,916.85
Total Investments		**$381,841.97**	**$381,841.97**
Total Assets	**$2,600,053.08**	**$436,360.23**	**$3,036,413.31**

Live Oaks No. 1 Community Development District

Balance Sheet as of 5/31/2026

Liabilities / Equity	Operating	301 - Debt Service 2013 Fund	Total
Current Liability			
202000 - Accounts Payable	$24,013.31		$24,013.31
207301 - Due To 301 - Debt Service 2013 Fund	$19,175.97		$19,175.97
218000 - Accrued Expenses	$1,416.66		$1,416.66
223000 - Deferred Revenue	$33,763.99	$35,342.29	$69,106.28
Total Current Liability	**$78,369.93**	**$35,342.29**	**$113,712.22**
Fund Balance			
280000 - Fund Balance - Nonspendable	$9,586.00		$9,586.00
281000 - Fund Balance - Restricted		$391,956.18	$391,956.18
283000 - Fund Balance - Assigned Ponds	$1,713,567.47		$1,713,567.47
283001 - Fund Balance - Assigned Roadways	$272,000.00		$272,000.00
283002 - Fund Balance - Assigned Operating Capital	$59,315.00		$59,315.00
284000 - Fund Balance - Unassigned	$196,923.75		$196,923.75
Total Fund Balance	**$2,251,392.22**	**$391,956.18**	**$2,643,348.40**
Net Change in Fund Balance			
33750 - Net Income	$270,290.93	$9,061.76	$279,352.69
Total Net Change in Fund Balance	**$270,290.93**	**$9,061.76**	**$279,352.69**
Total Liabilities / Equity	**$2,600,053.08**	**$436,360.23**	**$3,036,413.31**

Live Oaks No. 1 Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	

Operating Income

Revenue

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
325201 - Special Assessments - On-Roll	3,887.15	-	3,887.15	448,476.22	-	448,476.22	-
325301 - Special Assessments - Discounts	-	36,553.44	(36,553.44)	(16,701.01)	292,427.52	(309,128.53)	438,641.28
361100 - Interest	7,106.36	4,166.67	2,939.69	61,230.20	33,333.36	27,896.84	50,000.00
Total Revenue	**10,993.51**	**40,720.11**	**(29,726.60)**	**493,005.41**	**325,760.88**	**167,244.53**	**488,641.28**
Total Income	**10,993.51**	**40,720.11**	**(29,726.60)**	**493,005.41**	**325,760.88**	**167,244.53**	**488,641.28**

Operating Expense

Administrative

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
513001 - P/R - Board Of Supervisors	-	666.67	666.67	3,000.00	5,333.36	2,333.36	8,000.00
513002 - Payroll Taxes	-	51.00	51.00	15.30	408.00	392.70	612.00
513003 - Payroll Processing Fees	-	12.50	12.50	60.30	100.00	39.70	150.00
513101 - Professional Services - Management Consulting Services	3,750.00	3,750.00	-	22,829.00	30,000.00	7,171.00	45,000.00
513106 - Professional Services - Auditing Services	-	450.00	450.00	5,500.00	3,600.00	(1,900.00)	5,400.00
513107 - Professional Services - Engineering Services	735.00	916.67	181.67	2,425.00	7,333.36	4,908.36	11,000.00
513108 - Professional Services - Legal Services	415.00	333.33	(81.67)	3,367.10	2,666.64	(700.46)	4,000.00
513201 - Legal Advertisements	-	283.33	283.33	376.00	2,266.64	1,890.64	3,400.00
513202 - Insurance	705.67	720.42	14.75	5,645.34	5,763.36	118.02	8,645.00
513204 - Regulatory And Permit Fees	-	14.58	14.58	175.00	116.64	(58.36)	175.00
513208 - Postage And Printing	13.99	16.67	2.68	67.08	133.36	66.28	200.00
513209 - Website Compliance (dev & hosting)	432.00	233.33	(198.67)	1,731.30	1,866.64	135.34	2,800.00
513210 - County Assessment Collection Fee	77.75	761.53	683.78	8,626.61	6,092.24	(2,534.37)	9,138.36
513214 - Records Strorage	-	60.00	60.00	60.00	480.00	420.00	720.00
517102 - Trustee Fees	273.87	273.92	.05	5,476.81	2,191.36	(3,285.45)	3,287.00
517103 - Arbitrage	-	66.67	66.67	-	533.36	533.36	800.00
Total Administrative	**6,403.28**	**8,610.62**	**2,207.34**	**59,354.84**	**68,884.96**	**9,530.12**	**103,327.36**

Physical Environment

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
531101 - Electricity (Irrigation & Pond Pumps)	1,055.46	916.67	(138.79)	8,375.05	7,333.36	(1,041.69)	11,000.00
531201 - Streetpole Lighting	2,821.90	3,333.33	511.43	22,570.91	26,666.64	4,095.73	40,000.00
538101 - Contracts - Aquatic Maintenance	3,083.00	3,083.00	-	24,664.00	24,664.00	-	36,996.00
538102 - Contracts - Wetland Monitoring	-	333.33	333.33	-	2,666.64	2,666.64	4,000.00
539101 - Contracts - Landscaping Maintenance	3,977.00	3,977.00	-	31,816.00	31,816.00	-	47,724.00
539901 - Emergency Response & Disaster Recovery	-	833.33	833.33	-	6,666.64	6,666.64	10,000.00
539990 - Physical Environment Contingency	946.20	4,825.67	3,879.47	75,933.68	38,605.36	(37,328.32)	57,908.00
Total Physical Environment	**11,883.56**	**17,302.33**	**5,418.77**	**163,359.64**	**138,418.64**	**(24,941.00)**	**207,628.00**

Live Oaks No. 1 Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Total Expense	**18,286.84**	**25,912.95**	**7,626.11**	**222,714.48**	**207,303.60**	**(15,410.88)**	**310,955.36**
Operating Net Total	**(7,293.33)**	**14,807.16**	**(22,100.49)**	**270,290.93**	**118,457.28**	**151,833.65**	**177,685.92**

Live Oaks No. 1 Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	

301 - Debt Service 2013 Fund Income

Revenue	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
325201 - Special Assessments - On-Roll	4,060.41	39,779.75	(35,719.34)	468,476.38	318,238.00	150,238.38	477,357.00
325301 - Special Assessments - Discounts	-	(1,591.17)	1,591.17	(17,445.84)	(12,729.36)	(4,716.48)	(19,094.00)
361100 - Interest	1,476.99	-	1,476.99	9,658.50	-	9,658.50	-
Total Revenue	**5,537.40**	**38,188.58**	**(32,651.18)**	**460,689.04**	**305,508.64**	**155,180.40**	**458,263.00**
Total Income	**5,537.40**	**38,188.58**	**(32,651.18)**	**460,689.04**	**305,508.64**	**155,180.40**	**458,263.00**

301 - Debt Service 2013 Fund Expense

Administrative	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
513210 - County Assessment Collection Fee	81.21	795.58	714.37	9,011.28	6,364.64	(2,646.64)	9,547.00
517301 - Principal Debt Retirement	335,000.00	335,000.00	-	335,000.00	335,000.00	-	335,000.00
517311 - Interest Expense	53,808.00	53,808.00	-	107,616.00	107,616.00	-	107,616.00
Total Administrative	**388,889.21**	**389,603.58**	**714.37**	**451,627.28**	**448,980.64**	**(2,646.64)**	**452,163.00**
Total Expense	**388,889.21**	**389,603.58**	**714.37**	**451,627.28**	**448,980.64**	**(2,646.64)**	**452,163.00**

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
301 - Debt Service 2013 Fund Net Total	**(383,351.81)**	**(351,415.00)**	**(31,936.81)**	**9,061.76**	**(143,472.00)**	**152,533.76**	**6,100.00**
Net Total	**(390,645.14)**	**(336,607.84)**	**(54,037.30)**	**279,352.69**	**(25,014.72)**	**304,367.41**	**183,785.92**

Live Oaks No. 1 Community Development District

Bank Register Report 5/1/2026 - 5/31/2026

Date	Description	Type	R	Check No	Amount
Operating VNB #4100					
	Balance as of 5/1/2026				**$1,447,658.21**
5/4/2026	TECO Peoples Gas	Invoice Check	R	10004	($1,055.46)
5/4/2026	James Hurley	Invoice Check	R	10005	($800.00)
5/4/2026	VGlobalTech	Invoice Check	R	10006	($216.00)
5/4/2026	Kai Connected LLC CDD	Invoice ACH	R		($3,750.00)
5/4/2026	Solitude Lake Management, LLC	Invoice Check	R	10007	($1,474.00)
5/4/2026	TECO Peoples Gas	Invoice (Expense/AutoDraft)	R		($2,821.90)
5/7/2026	FY2026 On-roll assessments installment collections	Misc Deposit	R	ACH050726	$7,788.60
5/29/2026	Transfer to BU Reserve - 9854000216 - to move DS assessment allocations to reserve account	Transfer Out	R	ACH	($5,112.42)
5/29/2026	Transfer to BU Reserve - 9854000216 - to move DS assessment allocations to reserve account	Transfer Out	R	ACH	($84.35)
5/29/2026	May Interest	Interest	R	ACH	$4,007.16
				Total	**($3,518.37)**
				Balance as of 5/31/2026	**$1,444,139.84**
Reserve BU #0216					
	Balance as of 5/1/2026				**$1,090,681.90**
5/29/2026	Transfer from Operating VNB - 7182764100 - to move DS assessment allocations to reserve account	Transfer In	R	ACH	$5,112.42
5/29/2026	Transfer from Operating VNB - 7182764100 - to move DS assessment allocations to reserve account	Transfer In	R	ACH	$84.35
5/29/2026	May Interest	Interest	R	ACH	$3,099.20
				Total	**$8,295.97**
				Balance as of 5/31/2026	**$1,098,977.87**
Trust 2013 Debt Service Reserve Account					
	Balance as of 5/1/2026				**$43,916.85**
5/1/2026	May Interest	Interest	R	ACH	$126.20
5/1/2026	Transfer to Trust 2013 Revenue Account - interest transfer	Transfer Out	R	ACH	($126.20)
				Total	**$0.00**
				Balance as of 5/31/2026	**$43,916.85**
Trust 2013 Interest Account					
	Balance as of 5/1/2026				**$0.00**
5/1/2026	U.S. Bank N.A. -CDD - 5/1/26 interest payment	Invoice (Expense/AutoDraft)	R	bank draft	($53,808.00)
5/1/2026	Transfer from Trust 2013 Revenue Account - 5/1/26 interest payment	Transfer In	R	ACH	$53,808.00

Live Oaks No. 1 Community Development District

Bank Register Report 5/1/2026 - 5/31/2026

Date	Description	Type	R	Check No	Amount
				Total	**$0.00**
				Balance as of 5/31/2026	**$0.00**

Trust 2013 Revenue Account

Date	Description	Type	R	Check No	Amount
	Balance as of 5/1/2026				**$725,256.13**
5/1/2026	Transfer to Trust 2013 Interest Account - 5/1/26 interest payment	Transfer Out	R	ACH	($53,808.00)
5/1/2026	Transfer from Trust 2013 Debt Service Reserve Account - interest transfer	Transfer In	R	ACH	$126.20
5/1/2026	Transfer to Trust 2013 Sinking Fund Account - 5/1/26 principal payment	Transfer Out	R	ACH	($335,000.00)
5/1/2026	May Interest	Interest	R	ACH	$1,350.79
				Total	**($387,331.01)**
				Balance as of 5/31/2026	**$337,925.12**

Trust 2013 Sinking Fund Account

Date	Description	Type	R	Check No	Amount
	Balance as of 5/1/2026				**$0.00**
5/1/2026	Transfer from Trust 2013 Revenue Account - 5/1/26 principal payment	Transfer In	R	ACH	$335,000.00
5/1/2026	U.S. Bank N.A. -CDD - 5/1/26 principal payment	Invoice (Expense/AutoDraft)	R	bank draft	($335,000.00)
				Total	**$0.00**
				Balance as of 5/31/2026	**$0.00**

Live Oaks No. 1 Community Development District

Bank Account Reconciliation for Period 5/31/2026

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Operating VNB #4100	1,449,769.27	-5,629.43	1,444,139.84	1,444,139.84	Balanced
Reserve BU #0216	1,093,968.60	5,009.27	1,098,977.87	1,098,977.87	Balanced
Trust 2013 Interest Account	0.00	0.00	0.00	0.00	Balanced
Trust 2013 Revenue Account	337,925.12	0.00	337,925.12	337,925.12	Balanced
Trust 2013 Debt Service Reserve Account	43,916.85	0.00	43,916.85	43,916.85	Balanced
Trust 2013 Sinking Fund Account	0.00	0.00	0.00	0.00	Balanced
Trust Redemption Fund Account	0.00	0.00	0.00	0.00	Balanced
Trust 2013 Prepayment Account	0.00	0.00	0.00	0.00	Balanced
Trust 2013 Optional Redemption Fund Account	0.00	0.00	0.00	0.00	Balanced

Unreconciled Items

Date	Description	Check No	Amount
Operating VNB #4100			
11/30/2025	General Journal	575	-216.66
5/4/2026	VGlobalTech	10006	-216.00
5/29/2026	Transfer to BU Reserve - 9854000216 - to move DS assessment allocations to reserve account		-5,112.42
5/29/2026	Transfer to BU Reserve - 9854000216 - to move DS assessment allocations to reserve account		-84.35
		Total Operating VNB #4100	**-5,629.43**
Reserve BU #0216			
3/27/2026	Straley Robin Vericker	100084	-187.50
5/29/2026	Transfer from Operating VNB - 7182764100 - to move DS assessment allocations to reserve account		5,112.42
5/29/2026	Transfer from Operating VNB - 7182764100 - to move DS assessment allocations to reserve account		84.35
		Total Reserve BU #0216	**5,009.27**

Reconciled Items

Live Oaks No. 1 Community Development District

Bank Account Reconciliation for Period 5/31/2026

Date	Description	Check No	Amount
Operating VNB #4100			
5/7/2026	FY2026 On-roll assessments installment collections	ACH050726	7,788.60
5/29/2026	May Interest		4,007.16
4/29/2026	Solitude Lake Management, LLC	10001	-3,017.22
4/29/2026	Solitude Lake Management, LLC	10001	-3,083.00
4/29/2026	Straley Robin Vericker	10002	-316.50
4/29/2026	Solitude Lake Management, LLC	10001	-3,083.00
4/29/2026	Live Oak HOA	10003	-29,850.00
5/4/2026	TECO Peoples Gas	10004	-1,055.46
5/4/2026	James Hurley	10005	-800.00
5/4/2026	Kai Connected LLC CDD	ACH	-3,750.00
5/4/2026	Solitude Lake Management, LLC	10007	-1,474.00
5/4/2026	TECO Peoples Gas		-2,821.90
		Total Operating VNB #4100	**-37,455.32**
Reserve BU #0216			
5/29/2026	May Interest		3,099.20
		Total Reserve BU #0216	**3,099.20**
Trust 2013 Debt Service Reserve Account			
5/1/2026	May Interest		126.20
5/1/2026	Transfer to Trust 2013 Revenue Account - interest transfer		-126.20
		Total Trust 2013 Debt Service Reserve Account	**0.00**
Trust 2013 Interest Account			
5/1/2026	Transfer from Trust 2013 Revenue Account - 5/1/26 interest payment		53,808.00
5/1/2026	U.S. Bank N.A. -CDD - 5/1/26 interest payment	bank draft	-53,808.00
		Total Trust 2013 Interest Account	**0.00**
Trust 2013 Revenue Account			
5/1/2026	Transfer from Trust 2013 Debt Service Reserve Account - interest transfer		126.20
5/1/2026	May Interest		1,350.79
5/1/2026	Transfer to Trust 2013 Sinking Fund Account - 5/1/26 principal payment		-335,000.00
5/1/2026	Transfer to Trust 2013 Interest Account - 5/1/26 interest payment		-53,808.00
		Total Trust 2013 Revenue Account	**-387,331.01**

Live Oaks No. 1 Community Development District

Bank Account Reconciliation for Period 5/31/2026

Date	Description	Check No	Amount
Trust 2013 Sinking Fund Account			
5/1/2026	Transfer from Trust 2013 Revenue Account - 5/1/26 principal payment		335,000.00
5/1/2026	U.S. Bank N.A. -CDD - 5/1/26 principal payment	bank draft	-335,000.00
		Total Trust 2013 Sinking Fund Account	**0.00**

Financial Reporting Package

Live Oaks No. 1 Community Development District

Period Ending: 06/30/2026

Live Oaks No. 1 Community Development District

Balance Sheet as of 6/30/2026

Assets	Operating	301 - Debt Service 2013 Fund	Total
Cash - Operating			
101001 - Operating VNB #4100	$1,435,022.02		$1,435,022.02
Total Cash - Operating	**$1,435,022.02**		**$1,435,022.02**
Cash - Money Market, Reserves and Other			
101201 - Reserve BU #0216	$1,121,341.81		$1,121,341.81
Total Cash - Money Market, Reserves and Other	**$1,121,341.81**		**$1,121,341.81**
Accounts Receivable & Other Assets			
115100 - Accounts Receivable - Other	$269.00		$269.00
121000 - Assessments Receivable - On Roll	$24,647.69	$25,819.68	$50,467.37
131101 - Due From 101 General Fund		$28,698.58	$28,698.58
155000 - Prepaid Items	$11,367.90		$11,367.90
156900 - Deposits - Non-Current	$1,375.00		$1,375.00
Total Accounts Receivable & Other Assets	**$37,659.59**	**$54,518.26**	**$92,177.85**
Investments			
151101 - Series 2013 Revenue Account		$339,058.88	$339,058.88
151103 - Series 2013 Debt Service Reserve Account		$43,916.85	$43,916.85
Total Investments		**$382,975.73**	**$382,975.73**
Total Assets	**$2,594,023.42**	**$437,493.99**	**$3,031,517.41**

Live Oaks No. 1 Community Development District

Balance Sheet as of 6/30/2026

Liabilities / Equity	Operating	301 - Debt Service 2013 Fund	Total
Current Liability			
202000 - Accounts Payable	$15,845.74		$15,845.74
207301 - Due To 301 - Debt Service 2013 Fund	$28,698.58		$28,698.58
218000 - Accrued Expenses	$1,416.66		$1,416.66
223000 - Deferred Revenue	$24,647.69	$25,819.68	$50,467.37
Total Current Liability	**$70,608.67**	**$25,819.68**	**$96,428.35**
Fund Balance			
280000 - Fund Balance - Nonspendable	$9,586.00		$9,586.00
281000 - Fund Balance - Restricted		$391,956.18	$391,956.18
283000 - Fund Balance - Assigned Ponds	$1,713,567.47		$1,713,567.47
283001 - Fund Balance - Assigned Roadways	$272,000.00		$272,000.00
283002 - Fund Balance - Assigned Operating Capital	$59,315.00		$59,315.00
284000 - Fund Balance - Unassigned	$196,923.75		$196,923.75
Total Fund Balance	**$2,251,392.22**	**$391,956.18**	**$2,643,348.40**
Net Change in Fund Balance			
33750 - Net Income	$272,022.53	$19,718.13	$291,740.66
Total Net Change in Fund Balance	**$272,022.53**	**$19,718.13**	**$291,740.66**
Total Liabilities / Equity	**$2,594,023.42**	**$437,493.99**	**$3,031,517.41**

Live Oaks No. 1 Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget

Operating Income

Revenue

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
325201 - Special Assessments - On-Roll	9,302.35	-	9,302.35	457,778.57	-	457,778.57	-
325301 - Special Assessments - Discounts	-	36,553.44	(36,553.44)	(16,701.01)	328,980.96	(345,681.97)	438,641.28
361100 - Interest	6,833.82	4,166.67	2,667.15	68,064.02	37,500.03	30,563.99	50,000.00
Total Revenue	**16,136.17**	**40,720.11**	**(24,583.94)**	**509,141.58**	**366,480.99**	**142,660.59**	**488,641.28**
Total Income	**16,136.17**	**40,720.11**	**(24,583.94)**	**509,141.58**	**366,480.99**	**142,660.59**	**488,641.28**

Operating Expense

Administrative

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
513001 - P/R - Board Of Supervisors	-	666.67	666.67	3,000.00	6,000.03	3,000.03	8,000.00
513002 - Payroll Taxes	-	51.00	51.00	15.30	459.00	443.70	612.00
513003 - Payroll Processing Fees	-	12.50	12.50	60.30	112.50	52.20	150.00
513101 - Professional Services - Management Consulting Services	3,750.00	3,750.00	-	26,579.00	33,750.00	7,171.00	45,000.00
513106 - Professional Services - Auditing Services	-	450.00	450.00	5,500.00	4,050.00	(1,450.00)	5,400.00
513107 - Professional Services - Engineering Services	540.00	916.67	376.67	2,965.00	8,250.03	5,285.03	11,000.00
513108 - Professional Services - Legal Services	915.00	333.33	(581.67)	4,282.10	2,999.97	(1,282.13)	4,000.00
513201 - Legal Advertisements	-	283.33	283.33	376.00	2,549.97	2,173.97	3,400.00
513202 - Insurance	705.67	720.42	14.75	6,351.01	6,483.78	132.77	8,645.00
513204 - Regulatory And Permit Fees	-	14.58	14.58	175.00	131.22	(43.78)	175.00
513208 - Postage And Printing	-	16.67	16.67	67.08	150.03	82.95	200.00
513209 - Website Compliance (dev & hosting)	216.00	233.33	17.33	1,947.30	2,099.97	152.67	2,800.00
513210 - County Assessment Collection Fee	186.05	761.53	575.48	8,812.66	6,853.77	(1,958.89)	9,138.36
513214 - Records Strorage	-	60.00	60.00	60.00	540.00	480.00	720.00
517102 - Trustee Fees	(3,012.51)	273.92	3,286.43	2,464.30	2,465.28	.98	3,287.00
517103 - Arbitrage	-	66.67	66.67	-	600.03	600.03	800.00
Total Administrative	**3,300.21**	**8,610.62**	**5,310.41**	**62,655.05**	**77,495.58**	**14,840.53**	**103,327.36**

Physical Environment

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
531101 - Electricity (Irrigation & Pond Pumps)	1,055.46	916.67	(138.79)	9,430.51	8,250.03	(1,180.48)	11,000.00
531201 - Streetpole Lighting	2,821.90	3,333.33	511.43	25,392.81	29,999.97	4,607.16	40,000.00
538101 - Contracts - Aquatic Maintenance	-	3,083.00	3,083.00	24,664.00	27,747.00	3,083.00	36,996.00
538102 - Contracts - Wetland Monitoring	-	333.33	333.33	-	2,999.97	2,999.97	4,000.00
539101 - Contracts - Landscaping Maintenance	3,977.00	3,977.00	-	35,793.00	35,793.00	-	47,724.00
539901 - Emergency Response & Disaster Recovery	-	833.33	833.33	-	7,499.97	7,499.97	10,000.00
539990 - Physical Environment Contingency	3,250.00	4,825.67	1,575.67	79,183.68	43,431.03	(35,752.65)	57,908.00
Total Physical Environment	**11,104.36**	**17,302.33**	**6,197.97**	**174,464.00**	**155,720.97**	**(18,743.03)**	**207,628.00**

Live Oaks No. 1 Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Total Expense	**14,404.57**	**25,912.95**	**11,508.38**	**237,119.05**	**233,216.55**	**(3,902.50)**	**310,955.36**
Operating Net Total	**1,731.60**	**14,807.16**	**(13,075.56)**	**272,022.53**	**133,264.44**	**138,758.09**	**177,685.92**

Live Oaks No. 1 Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
301 - Debt Service 2013 Fund Income							
Revenue							
325201 - Special Assessments - On-Roll	9,716.94	39,779.75	(30,062.81)	478,193.32	358,017.75	120,175.57	477,357.00
325301 - Special Assessments - Discounts	-	(1,591.17)	1,591.17	(17,445.84)	(14,320.53)	(3,125.31)	(19,094.00)
361100 - Interest	1,133.76	-	1,133.76	10,792.26	-	10,792.26	-
Total Revenue	**10,850.70**	**38,188.58**	**(27,337.88)**	**471,539.74**	**343,697.22**	**127,842.52**	**458,263.00**
Total Income	**10,850.70**	**38,188.58**	**(27,337.88)**	**471,539.74**	**343,697.22**	**127,842.52**	**458,263.00**
301 - Debt Service 2013 Fund Expense							
Administrative							
513210 - County Assessment Collection Fee	194.33	795.58	601.25	9,205.61	7,160.22	(2,045.39)	9,547.00
517301 - Principal Debt Retirement	-	-	-	335,000.00	335,000.00	-	335,000.00
517311 - Interest Expense	-	-	-	107,616.00	107,616.00	-	107,616.00
Total Administrative	**194.33**	**795.58**	**601.25**	**451,821.61**	**449,776.22**	**(2,045.39)**	**452,163.00**
Total Expense	**194.33**	**795.58**	**601.25**	**451,821.61**	**449,776.22**	**(2,045.39)**	**452,163.00**
301 - Debt Service 2013 Fund Net Total	**10,656.37**	**37,393.00**	**(26,736.63)**	**19,718.13**	**(106,079.00)**	**125,797.13**	**6,100.00**
Net Total	**12,387.97**	**52,200.16**	**(39,812.19)**	**291,740.66**	**27,185.44**	**264,555.22**	**183,785.92**

Live Oaks No. 1 Community Development District

Bank Register Report 6/1/2026 - 6/30/2026

Date	Description	Type	R	Check No	Amount
Operating VNB #4100					
	Balance as of 6/1/2026				**$1,444,139.84**
6/3/2026	VGlobalTech	Invoice Check	R	10009	($216.00)
6/3/2026	Outdoor Professional LLC	Invoice Check	R	10010	($3,977.00)
6/3/2026	Nileshkumar C. Patel	Invoice Check	R	10011	($200.00)
6/3/2026	Architectural Fountains, Inc	Invoice Check	R	10012	($946.20)
6/3/2026	Solitude Lake Management, LLC	Invoice Check	R	10013	($3,083.00)
6/3/2026	Kai Connected LLC CDD	Invoice ACH	R		($13.99)
6/3/2026	Kai Connected LLC CDD	Invoice ACH	R		($3,750.00)
6/3/2026	VGlobalTech	Invoice Check	R	10009	($216.00)
6/5/2026	FY2026 On-roll assessments installment collections	Misc Deposit	R	DD	$6,753.19
6/15/2026	Straley Robin Vericker	Invoice Check	R	10014	($415.00)
6/15/2026	Outdoor Professional LLC	Invoice Check	R	10015	($3,977.00)
6/15/2026	Brletic Dvorak Inc	Invoice Check	R	10016	($735.00)
6/16/2026	Transfer to BU Reserve - 9854000216 - FY26 tax allocations due to debt service	Transfer Out	R	ACH	($3,979.20)
6/16/2026	Transfer to BU Reserve - 9854000216 - FY26 tax allocations due to debt service	Transfer Out	R	ACH	($15,112.42)
6/16/2026	Transfer to BU Reserve - 9854000216 - FY26 tax allocations due to debt service	Transfer Out	R	ACH	($84.35)
6/17/2026	FY2026 On-roll assessments installment collections	Misc Deposit	R	DD	$11,885.72
6/29/2026	TECO Tampa Electric	Invoice (Expense/AutoDraft)	R		($1,055.46)
6/29/2026	TECO Tampa Electric	Invoice (Expense/AutoDraft)	R		($2,821.90)
6/29/2026	FY2026 On-roll assessments installment collections	Misc Deposit	R	74402	$8,992.44
6/30/2026	June Interest	Interest	R	ACH	$3,833.35
				Total	**($9,117.82)**
				Balance as of 6/30/2026	**$1,435,022.02**
Reserve BU #0216					
	Balance as of 6/1/2026				**$1,098,977.87**
6/16/2026	Transfer from Operating VNB - 7182764100 - FY26 tax allocations due to debt service	Transfer In	R	ACH	$3,979.20
6/16/2026	Transfer from Operating VNB - 7182764100 - FY26 tax allocations due to debt service	Transfer In	R	ACH	$15,112.42
6/16/2026	Transfer from Operating VNB - 7182764100 - FY26 tax allocations due to debt service	Transfer In	R	ACH	$84.35
6/30/2026	June Interest	Interest	R	ACH	$3,000.47
				Total	**$22,176.44**

Live Oaks No. 1 Community Development District

Bank Register Report 6/1/2026 - 6/30/2026

Date	Description	Type	R	Check No	Amount
				Balance as of 6/30/2026	**$1,121,154.31**

Trust 2013 Debt Service Reserve Account

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$43,916.85**
6/1/2026	June Interest	Interest	R	ACH	$130.43
6/1/2026	Transfer to Trust 2013 Revenue Account - interest transfer	Transfer Out	R	ACH	($130.43)
				Total	**$0.00**
				Balance as of 6/30/2026	**$43,916.85**

Trust 2013 Revenue Account

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$337,925.12**
6/1/2026	June Interest	Interest	R	ACH	$1,003.33
6/1/2026	Transfer from Trust 2013 Debt Service Reserve Account - interest transfer	Transfer In	R	ACH	$130.43
				Total	**$1,133.76**
				Balance as of 6/30/2026	**$339,058.88**

Live Oaks No. 1 Community Development District

Bank Account Reconciliation for Period 6/30/2026

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Operating VNB #4100	1,435,670.68	-648.66	1,435,022.02	1,435,022.02	Balanced
Reserve BU #0216	1,121,341.81	-187.50	1,121,154.31	1,121,154.31	Balanced
Trust 2013 Interest Account	0.00	0.00	0.00	0.00	Balanced
Trust 2013 Revenue Account	339,058.88	0.00	339,058.88	339,058.88	Balanced
Trust 2013 Debt Service Reserve Account	43,916.85	0.00	43,916.85	43,916.85	Balanced
Trust 2013 Sinking Fund Account	0.00	0.00	0.00	0.00	Balanced
Trust Redemption Fund Account	0.00	0.00	0.00	0.00	Balanced
Trust 2013 Prepayment Account	0.00	0.00	0.00	0.00	Balanced
Trust 2013 Optional Redemption Fund Account	0.00	0.00	0.00	0.00	Balanced

Unreconciled Items

Date	Description	Check No	Amount
Operating VNB #4100			
11/30/2025	General Journal	575	-216.66
6/3/2026	VGlobalTech	10009	-216.00
6/3/2026	VGlobalTech	10009	-216.00
		Total Operating VNB #4100	**-648.66**
Reserve BU #0216			
3/27/2026	Straley Robin Vericker	100084	-187.50
		Total Reserve BU #0216	**-187.50**

Reconciled Items

Date	Description	Check No	Amount
Operating VNB #4100			
6/5/2026	FY2026 On-roll assessments installment collections	DD	6,753.19
6/17/2026	FY2026 On-roll assessments installment collections	DD	11,885.72
6/29/2026	FY2026 On-roll assessments installment collections	74402	8,992.44
6/30/2026	June Interest		3,833.35

Live Oaks No. 1 Community Development District

Bank Account Reconciliation for Period 6/30/2026

Date	Description	Check No	Amount
5/4/2026	VGlobalTech	10006	-216.00
5/29/2026	Transfer to BU Reserve - 9854000216 - to move DS assessment allocations to reserve account		-5,112.42
5/29/2026	Transfer to BU Reserve - 9854000216 - to move DS assessment allocations to reserve account		-84.35
6/3/2026	Outdoor Professional LLC	10010	-3,977.00
6/3/2026	Nileshkumar C. Patel	10011	-200.00
6/3/2026	Architectural Fountains, Inc	10012	-946.20
6/3/2026	Solitude Lake Management, LLC	10013	-3,083.00
6/3/2026	Kai Connected LLC CDD	ACH	-13.99
6/3/2026	Kai Connected LLC CDD	ACH	-3,750.00
6/15/2026	Straley Robin Vericker	10014	-415.00
6/15/2026	Outdoor Professional LLC	10015	-3,977.00
6/15/2026	Brletic Dvorak Inc	10016	-735.00
6/16/2026	Transfer to BU Reserve - 9854000216 - FY26 tax allocations due to debt service		-3,979.20
6/16/2026	Transfer to BU Reserve - 9854000216 - FY26 tax allocations due to debt service		-15,112.42
6/16/2026	Transfer to BU Reserve - 9854000216 - FY26 tax allocations due to debt service		-84.35
6/29/2026	TECO Tampa Electric		-1,055.46
6/29/2026	TECO Tampa Electric		-2,821.90
		Total Operating VNB #4100	**-14,098.59**

Reserve BU #0216

Date	Description	Check No	Amount
5/29/2026	Transfer from Operating VNB - 7182764100 - to move DS assessment allocations to reserve account		5,112.42
5/29/2026	Transfer from Operating VNB - 7182764100 - to move DS assessment allocations to reserve account		84.35
6/16/2026	Transfer from Operating VNB - 7182764100 - FY26 tax allocations due to debt service		3,979.20
6/16/2026	Transfer from Operating VNB - 7182764100 - FY26 tax allocations due to debt service		15,112.42
6/16/2026	Transfer from Operating VNB - 7182764100 - FY26 tax allocations due to debt service		84.35
6/30/2026	June Interest		3,000.47
		Total Reserve BU #0216	**27,373.21**

Trust 2013 Debt Service Reserve Account

Date	Description	Check No	Amount
6/1/2026	June Interest		130.43
6/1/2026	Transfer to Trust 2013 Revenue Account - interest transfer		-130.43
		Total Trust 2013 Debt Service Reserve Account	**0.00**

Live Oaks No. 1 Community Development District

Bank Account Reconciliation for Period 6/30/2026

Date	Description	Check No	Amount
Trust 2013 Revenue Account			
6/1/2026	June Interest		1,003.33
6/1/2026	Transfer from Trust 2013 Debt Service Reserve Account - interest transfer		130.43
	Total Trust 2013 Revenue Account		**1,133.76**

MINUTES OF MEETING
LIVE OAK NO. 1
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Live Oak No. 1 Community Development District was held on Tuesday, June 16 at 10:00 a.m. in the Live Oak Clubhouse, 9401 Oak Preserve Boulevard, Tampa, Florida.

Present and constituting a quorum were:

Michael Ceparano	Chairman
Jim Hurley	Vice Chairman
Nilesh Patel	Assistant Secretary
Gerald Woods	Assistant Secretary
Anthony Leone	Assistant Secretary

Also present were:

Andy Mendenhall	District Manager

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS **Call to Order**

The meeting was called to order.

SECOND ORDER OF BUSINESS **Audience Comments**

None.

THIRD ORDER OF BUSINESS **Business Items**

A. Supervisor Appointment – Seat #2, expiring 11/2028
   i. Administering Oath of Office
B. Consideration for Adoption – **Resolution 2026-10**, Designating Officers

On MOTION by Mr. Patel seconded by Mr. Hurley, with all in favor, Resolution 2026-10, Designating Officers was adopted. 5-0

FOURTH ORDER OF BUSINESS **Consent Agenda**

A. Acceptance of the Audited Financial Report for the Fiscal Year ended September 30, 2025
B. Approval of the Minutes of the April 21, 2026 Meeting

On MOTION by Mr. Ceparano seconded by Mr. Woods, with all in favor, the Consent Agenda was approved. 5-0

FIFTH ORDER OF BUSINESS Staff Reports

A. Engineer's Report

Mr. Patel made a motion to approve the CLS proposal with an amount not to exceed $20,000.00. The board requested additional quotes for consideration.

On MOTION by Mr. Patel seconded by Mr. Leone, with all in favor, the CLS proposal with an amount not to exceed $20,000.00 was approved. 5-0

Mr. Hurley made a motion to approve the MEI proposal with an amount not to exceed $22,000.00.

On MOTION by Mr. Hurley seconded by Mr. Patel, with all in favor, the MEI proposal with an amount not to exceed $22,000.00 was approved. 5-0

B. Attorney's Report

None.

C. Manager's Report

None.

SIXTH ORDER OF BUSINESS Supervisors' Requests

Mr. Ceparano made a motion to approve the bamboo with an amount not to exceed $60,000.00.

On MOTION by Mr. Ceparano seconded by Mr. Hurley, with all in favor, the bamboo with an amount not to exceed $60,000.00 was approved. 5-0

SEVENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Patel seconded by Mr. Leone, with all in favor, the meeting was adjourned. 5-0

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Michael Ceparano
Chairman