

Oakridge

Community Development District

http://www.oakridgecdd.com

Ron Mitcham – Chairman

Steven Nathasingh – Vice Chairman

Evangeline Ott – Assistant Secretary

Allen Blenden – Assistant Secretary

October 7, 2026

GMS
Governmental
Management Services

Oakridge

Community Development District

Agenda

Seat 1: Ron Mitcham – (C.)	
Seat 3: Steven Nathasingh – (V.C.)	
Seat 2: Evangeline Ott – (A.S.)	
Seat 4: Allen Blenden – (A.S.)	
Seat 5: Open Seat	

Wednesday
October 7, 2026
6:00 p.m.

Driftwood Community Center
3000 N 69th Avenue, Hollywood, FL 33024
Join the meeting now
Meeting ID: 217 932 040 618 4 and Passcode: Co6o9pB7
1 872-240-4685 and Phone Conference ID: 462 364 249#

1. Roll Call

2. Organizational Matters
   A. Consideration of Appointment of Supervisor(s) to Unexpired Term(s) of Office – Seat #5 (11/2026)

   B. Oath of Office for Newly Appointed Supervisor(s) **– Page 3**

   C. Election of Officer(s) – Resolution **– Page 4**

3. Audience Comments – ***As per District's rules, each speaker has 3 minutes to provide comment***

4. Approval of the Minutes of the June 3, 2026 Meeting **– Page 6**

5. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 **– Page 17**

6. Staff Reports
   A. Attorney – Memorandum – 2026 Legislative Update **– Page 22**

   B. Engineer

   C. Manager
      1) Final Approval of the FY2025 – FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069 **– Page 28**

      2) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.069 **– Page 32**

7. Financial Reports
   A. Acceptance of Check Register **– Page 37**

   B. Acceptance of Unaudited Financials **– Page 40**

8. Supervisors Requests

9. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: http://www.oakridgecdd.com

Oath of Office

I, _____ a resident of the State of Florida and citizen of the United States of America, and being a Supervisor of the **Oakridge Community Development District** and a recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me in the office of Supervisor of the **Oakridge Community Development District, _____County, Florida**.

Signature: _____

Mailing Address: _____

_____

County of Residence: _____

Telephone #: _____

E-mail: _____

Date: _____

Sworn to (or affirmed) before me this _____ day of _____, by _____ whose signature appears hereinabove.

_____
Notary Public State of Florida

_____
Print Name

My Commission expires

Personally known _____ or produced identification _____

Type of identification_____

RESOLUTION 202__-___

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE OAKRIDGE COMMUNITY DEVELOPMENT DISTRICT ELECTING OFFICERS OF THE OAKRIDGE COMMUNITY DEVELOPMENT DISTRICT PURSUANT TO SECTION 190.006(6), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to the requirements of Section 190.006(6), *Florida Statutes*, the Board of Supervisors of the **Oakridge Community Development District** (the "Board") desires to elect the below recited persons to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE Oakridge COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The following persons are elected to the OAKRIDGE Community Development District offices below, to wit:

OFFICE	OFFICER	SEAT	SUPERVISOR TERM*
Chairman		GE Seat	Term Expires: 11-202
Vice Chairman		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Treasurer	Patti Powers	GMS - SF	N/A
Assistant Treasurer	Sharyn Henning	GMS - SF	N/A
Secretary	Paul Winkeljohn	GMS - SF	N/A
Assistant Secretary	_____	GMS - SF	N/A

* Denotes the term of the Supervisor for informational purposes, not the term of the District office. The election of officers may occur upon and at the discretion of the Board and shall occur as soon as practicable after each election or appointment to the Board. Section 190.006, *Florida Statutes*.

Section 2. All sections, or parts thereof, which conflict herewith, are, to the extent of such conflict, superseded and repealed. In the event that any portion of this Resolution is found

to be unconstitutional or improper, it shall be severed herein and shall not affect the validity of the remaining portions of this Resolution.

Section 3. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE OAKRIDGE COMMUNITY DEVELOPMENT DISTRICT, THIS ___DAY OF _____, 202__.

OAKRIDGE COMMUNITY DEVELOPMENT DISTRICT

_____

Print name:_____

Chairman / Vice Chairman

_____

Print name:_____

Secretary / Assistant Secretary

MINUTES OF MEETING
OAKRIDGE
COMMUNITY DEVELOPMENT DISTRICT

The special meeting of the Board of Supervisors of the Oakridge Community Development District was held on June 3, 2026 at 6:00 p.m. at the Driftwood Community Center, 3000 N 69th Avenue, Hollywood, Florida.

Present and constituting a quorum were:

Ron Mitcham	Chairman
Steven Nathasingh	Vice Chairman
Allen Blenden	Assistant Secretary
Evangeline Ott	Assistant Secretary

Also present were:

Andrew Gill	District Manager
Scott Cochran	District Counsel
Ramone Tesone	District Engineer
Enrique Lemoine (Henry)	Hollywood Oaks Maint. Association

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Gill called the meeting at 6:03 p.m. and called the roll. Four Supervisors were in attendance constituting a quorum.

SECOND ORDER OF BUSINESS **Organizational Matters**

A. Consideration of Appointment of Supervisor(s) to Unexpired Term(s) of Office – Seat #2 (11/2028) and Seat #5 (11/2026)

Mr. Gil advised the Board that Seats 2 and 5 were currently vacant. Seat 5 would be filled through the November 2026 general election, while Seat 2 remained vacant for the remainder of its unexpired term. The Board discussed the need to maintain a quorum and considered interested candidates for appointment to the vacant seat.

Following discussion, Chairman Mitcham nominated Evangeline Ott for appointment to Seat 2 to serve the remainder of the unexpired term ending November 28. The nomination received a second and was approved by unanimous vote.

> On MOTION by Mr. Mitcham, seconded by Mr. Nathasingh, with all in favor, Appointing Evangeline Ott to Seat 2 to Serve the Remainder of the Unexpired Term Ending November 2028, was approved.

B. Oath of Office for Newly Appointed Supervisor(s)

Mr. Gill administered the Oath of Office to Ms. Ott, and she was officially seated as a member of the Board of Supervisors.

C. Election of Officer(s)

Mr. Gill advised the Board that they could either retain the current slate of officers or make changes to reflect the appointment of the new Supervisor. The current officer structure was reviewed. After discussion, the Board expressed its preference to retain the existing slate of officers with no changes.

THIRD ORDER OF BUSINESS — Audience Comments – *As per District's rules, each speaker has 3 minutes to provide comment*

Mr. Gill opened the public comment period of the meeting.

Resident (Dr. Sugar) commented on recurring flooding concerns in the Hollywood Oaks and Oakridge Lake areas, the condition and ownership of interconnecting drainage pipes, and the appropriate next steps to determine the causes of flooding.

Several speakers sought clarification regarding the proposed investigation of the interconnecting pipe system between Hollywood Oaks and Oakridge. Questions were raised as to whether the pipes under discussion were located entirely within Hollywood Oaks or connected lakes in separate communities. Staff and consultants clarified that the pipes in question were the interconnecting pipes between lakes in Hollywood Oaks and Oakridge. Participants discussed prior inspections that were reportedly conducted approximately five to six years ago and noted that the current proposal would involve

cleaning, CCTV inspection, and further evaluation of the pipe system to determine whether obstructions, deterioration, or operational issues exist.

Concerns were expressed about recurring flooding affecting homes, backyards, streets, and low-lying areas near Lake No. 3. Several speakers described significant flooding events and questioned whether drainage issues stemmed from the interconnecting pipes, differing lake elevations, development within the Preserve area, localized grading conditions, or other upstream drainage influences. Concerns were raised that corrective measures in. one area could unintentionally transfer flooding impacts to another area within the interconnected lake system.

Consultants and Board members discussed how the interconnected lakes are intended to equalize water elevations and how drainage capacity can be affected by major rainfall events. Discussion included the relationship between elevations in Hollywood Oaks and Oakridge, the function of equalizer pipes, and the need to evaluate the system as a whole before implementing corrective actions. It was noted that the affected drainage network receives runoff from multiple communities and drainage basins, making it necessary to understand all contributing factors before determining a solution.

Residents referenced the significant April 2023 rainfall event and questioned whether the flooding experience exceeded the design capacity of the original drainage system. Staff noted that portions of the drainage system were designed based on historical storm criteria and that the April 2023 event may have exceeded those assumptions. Discussion also addressed whether improvements, grading changes, or development activities completed after the original design could be contributing to current drainage patterns.

Questions were raised regarding responsibility for maintaining and funding repairs to the interconnecting drainage infrastructure. Residents questioned whether costs associated with inspection, maintenance, or repairs should be shared among the communities if the infrastructure serves multiple neighborhoods. Board members noted that the communities generally retain responsibility for maintenance of their lakes and associated drainage facilities, while acknowledging that ownership and cost allocation issues may require further review.

Board members requested that drainage concerns associated with the Preserve development and other nearby improvements be investigated. Resident expressed concern that runoff from those areas may be contributing to flooding conditions, the Board emphasized the need for field observations and documentation during actual storm events before drawing conclusions. Staff recommended documenting conditions during future events and gathering additional data to identify the primary causes of flooding.

Board members notes that the Association has previously undertaken maintenance and improvement efforts, including cleaning drainage structures, repairing pavement, maintaining stormwater facilities, and implementing recommendations from prior engineering reviews. The Board discussed reviewing previous reports and recommendations to determine what actions have already been completed and what additional measures may be warranted.

The discussion concluded with general agreement that the immediate course of action should be to proceed with inspection and evaluation of the interconnecting pipe system, continue gathering information regarding flooding conditions, review historical reports and maintenance efforts, and use the resulting findings to determine whether additional corrective actions are necessary.

FOURTH ORDER OF BUSINESS **Approval of the Minutes of the March 4, 2026 Meeting**

Mr. Gill presented the minutes from the March 4, 2026, meeting and asked the Board for any comments, corrections, or questions. The minutes were approved as presented.

> On MOTION by Mr. Blenden, seconded by Ms. Ott, with all in favor, the Minutes of the March 4, 2026, Meeting, were approved.

FIFTH ORDER OF BUSINESS **Public Hearing to Adopt the Fiscal Year 2027 Budget**

A. Motion to Open the Public Hearing

Mr. Gill presented the adoption of the Fiscal Year 2027 budget and asked for a motion to open the public hearing.

On MOTION by Mr. Nathasingh, seconded by Mr. Blenden, with all in favor, Opening the Public Hearing, was approved.

B. Public Comment and Discussion

Mr. Gill opened the public hearing on the proposed Fiscal year 2027 budget and invited public comment.

A resident raised concerns regarding overgrown trees along Southwest 25th Street, stating that the trees had not been trimmed for several years and had become both a safety and aesthetic concern. The resident described a recent incident in which a tree branch fell during a storm and struck her child and requested clarification regarding responsibility for tree maintenance and the source of funding for such work.

Board members expressed concern regarding the incident and explained that the CDD does not maintain a landscaping or tree-trimming budget for neighborhood landscaping. Discussion clarified that landscaping and tree maintenance responsibilities generally fall under the Master Association rather than the CDD, although responsibilities may vary depending on whether the trees are located on common property or private lots.

Board members noted that correspondence and photographs regarding the issue had been received and that efforts were underway to determine the appropriate responsible party. Discussion included the role of the Master Association in maintaining common-area landscaping, irrigation systems, and related improvements. It was also noted that homeowners indirectly contribute to those maintenance costs through association assessments.

Additional discussion addressed ownership, maintenance responsibilities, and the potential need for an arborist's evaluation to determine appropriate trimming methods. Board members advised the resident to continue working with the appropriate homeowners' association and Master Association representatives to resolve the matter.

C. Consideration of Resolution #2026-02 Annual Appropriation Resolution

Mr. Gill presented Resolution 2026-02, the Annual Appropriation Resolution adopting the Fiscal Year 2027 budget for the period beginning October 1, 2026, and

ending September 30, 2027. The resolution authorizes budget amendments as necessary and provides an effective date.

During discussion, a Board member inquired about the estimated cost of previously discussed drainage related work and was advised the work was expected to cost approximately $13,000. No additional questions were raised regarding the proposed budget.

> On MOTION by Mr. Mitcham, seconded by Mr. Nathasingh, with all in favor, Resolution #2026-02 Annual Appropriation Resolution, was approved.

D. Consideration of Resolution #2026-03 Levy of Non-Ad Valorem Special Assessments

Mr. Gill presented Resolution 2026-03, making a determination of benefit and imposing non-ad valorem special assessments for Fiscal Year 2027. The resolution provides for the collection and enforcement of special assessments, certifies the assessment roll, authorizes amendments to the assessment roll as necessary, includes severability provisions, and provides an effective date.

> On MOTION by Mr. Mitcham, seconded by Mr. Blenden, with all in favor, Resolution #2026-03 Levy of Non-Ad Valorem Special Assessments, was approved.

E. Motion to Close the Public Hearing

Mr. Gill asked for a motion to close the public hearing.

> On MOTION by Mr. Nathasingh, seconded by Mr. Mitcham, with all in favor, Closing the Public Hearing, was approved.

SIXTH ORDER OF BUSINESS — Ratification of Interlocal Agreement for Uniform Collection Non-Ad Valorem Special Assessments

Mr. Gill stated this was previously ratified at the last meeting.

SEVENTH ORDER OF BUSINESS Discussion of:

A. Traffic at Hollywood Oaks Drive and 35th Ave

The Board discussed traffic-control devices and signage located at the intersection of Hollywood Oaks Drive and SW 35th Avenue. Members reviewed prior communications with governmental agencies regarding responsibility for traffic signage and traffic-control improvements and noted that information received from the City indicated that maintenance responsibility for certain traffic-control devices may rest with Broward County. The Board discussed the process required to install or modify traffic-control signage, including the need for engineering plans, governmental review and approval, and acceptance of long-term maintenance responsibility by the appropriate public entity. Members also discussed historical roadway improvement documents and conveyance records that may identify which governmental entity has jurisdiction over specific traffic-related improvements within the area. No action was taken, and the Board agreed that additional documentation may be necessary to fully clarify ownership and maintenance responsibility for traffic-control devices at the intersection.

B. Ownership of 35th Ave

Mr. Gill reviewed ownership and maintenance responsibility for SW 35th Avenue and associated roadway, drainage, utility, and infrastructure improvements. Members reviewed historical engineering reports, development documents, conveyance records, and prior correspondence in an effort to determine whether ownership and maintenance responsibilities were transferred to the City of Hollywood, Broward County, or another governmental entity. Discussion included references to engineering documentation suggesting that roadway, drainage, and utility improvements were originally intended to be conveyed upon completion of development, although members acknowledged that available records do not conclusively establish responsibility for all portions of the roadway and related infrastructure. The Board also discussed long-standing questions regarding drainage maintenance, historical maintenance activities, and the need for additional records to verify ownership and maintenance obligations. Following discussion, the Board directed that additional research, correspondence, and public records requests be pursued to obtain clarification regarding ownership, conveyance history, and maintenance responsibility for SW 35th Avenue and its associated improvements.

C. Memorandum for 2026 Candidate Qualifying

Mr. Gill reviewed a memorandum regarding the 2026 candidate qualifying period and upcoming Board seat elections. He advised that Seats 4 and 5 will be subject to the 2026 general election process and reviewed the qualifying requirements, deadlines, and procedures applicable to interested candidates. The qualifying period was noted to begin at noon on June 8, 2026, and conclude at noon on June 12, 2026. Board members were informed that candidate qualifying forms, including the required Candidate Oath of Nonpartisan Office, are available for download and must be completed and submitted in accordance with applicable election requirements. Mr. Gill offered assistance to any interested candidates regarding the qualifying process and filing requirements. The item was presented for informational purposes only, and no Board action was required or taken.

EIGHTH ORDER OF BUSINESS Staff Reports

A. Attorney

Mr. Cochran had no new information to present.

B. Engineer

Mr. Tesone continued discussion regarding options for addressing FEMA floodplain designations affecting properties within the Community. He explained that the previous flood map amendment process has concluded and that any future effort would likely require a new analysis focused on individual properties rather than a community-wide appeal. Potential approaches discussed included obtaining new survey and elevation data, developing updated contour information using survey and LiDAR methods, and preparing documentation acceptable to FEMA. Mr. Tesone noted that surveyors would need to certify elevations based on data they are comfortable validating in the field, and the uncertainty regarding existing elevation certifications represents a d=significant project risk. The Board requested that the engineer prepare a formal proposal outlining the recommended process, project scope, timeline, costs, risk factors, and potential mitigation measures.

Board members expressed frustration with the length of time the matter has remained unresolved and the lack of a clearly defined path forward. Mr. Tesone indicated that a proposal could include phased options, estimated schedules, and identification of homes most likely to benefit from individual amendments. Discussion also addressed missed deadlines associated with prior public comment periods and FEMA review processes, as well as concerns regarding inconsistencies where neighboring properties may be treated differently under current flood zone maps. Mr. Tesone emphasized that any new effort would effectively begin with fresh data collection and analysis rather than relying solely on previous submissions.

Cost considerations were a major focus of the discussion. Mr. Tesone advised that individual property amendments may be more practical than pursuing a broader community-wide effort and agreed to provide cost estimates and risk assessments as part of the proposal. Board members noted that previous floodplain-related projects had involved costs reaching into the millions of dollars and stressed the importance of evaluating whether project expenditures would be justified when compared to the ongoing cost of flood insurance for affected homeowners. Mr. Tesone agreed to include budget projections, timelines, assumptions, and identified risks in a future proposal so the Board can evaluate available alternatives and determine the most cost-effective course of action.

C. Manager

1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Mr. Gill presented the proposed Fiscal Year 2027 meeting schedule for Board consideration. The schedule retains the current meeting location at the Driftwood Community Center, 3000 N. 69th Avenue, Hollywood, Florida, and provides for meetings on the first Wednesday of the designated months: October 2026, February 2027, March 2027, May 2027, July 2027, and August 2027. Following discussion, a motion was made to approve the proposed meeting schedule and authorize management to advertise the meetings.

> On MOTION by Mr. Mitcham, seconded by Mr. Blenden, with all in favor, the Proposed Fiscal Year 2027 Meeting Schedule, was approved.

2) Form 1 Financial Disclosure Due July 1, 2026

Mr. Gill reminded Supervisors of the requirement to file Form 1 Financial Disclosure statements, noting that filings are due by July 1. Board members discussed the filing process and were encouraged to complete and submit their forms prior to the deadline.

3) Reminder to Complete Annual Ethics Training by December 31, 2026

Mr. Gill reminded Supervisors of the annual ethics training and reporting requirements and encouraged completion of all required ethics-related filings and certifications.

4) Number of Registered Voters in the District – 1,290

Mr. Gill reported that the number of registered voters residing within the District as of April 16, 2026, was 1,290.

NINTH ORDER OF BUSINESS Financial Reports

A. Acceptance of Check Register

Mr. Gill presented the check register and asked for any questions. The Board approved the check register as presented.

> On MOTION by Mr. Mitcham, seconded by Mr. Nathasingh, with all in favor, Accepting the Check Register, was approved.

B. Acceptance of Unaudited Financials

Mr. Gill presented the unaudited financials, asked for any questions or comments, The Board approved the unaudited financials as presented.

> On MOTION by Mr. Mitcham, seconded by Mr. Nathasingh, with all in favor, Accepting the Unaudited Financials, was approved.

TENTH ORDER OF BUSINESS Supervisors Requests

Mr. Gill asked for any Supervisor request. There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS Adjournment

Mr. Gill asked for a motion to adjourn the meeting.

> On MOTION by Mr. Mitcham, seconded by Mr. Nathasingh, with all in the favor, the meeting was adjourned.

Secretary / Assistant Secretary	Chairman / Vice Chairman

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July 31, 2026

Board of Supervisors
Oakridge Community Development District
5385 N. Nob Hill Road
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Oakridge Community Development District, Broward County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Oakridge Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements. We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSSFL.COM

Our fee for these services will not exceed $3,800 for the September 30, 2026 audit, unless there is a change in activity by the District, which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

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

By: _____

Title: _____

Date: _____

Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from $200,000 to $350,000 per person and from $300,000 to $500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the "subdivisions" of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain

special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of "rural community" to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill's expansion of the definition of "rural community" under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida's Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited

withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of "compact, urban, mixed-use district" under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD's ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

5. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

6. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

7. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: http://laws.flrules.org/.

Memorandum

To: Board of Supervisors

From: District Management

Date: October 1, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

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This final report is submitted in compliance with recent legislative requirements established by the Florida Legislature during its 2024 session to enhance accountability and transparency for all special districts.

District Management had identified the following focus areas with statutorily compliant goals for the Fiscal Year 2026:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

In addition, a standardized annual reporting form was created to serve both the goal-setting and yearly reporting statutory requirements.

The goals, objectives, performance measures, and standards discussed herein represent the adopted framework by the Board of Supervisors to maintain compliance with House Bill 7013 and demonstrate the District's ongoing commitment to transparency and public accountability.

This report details the accomplishments for the Fiscal Year 2026, confirming that all goals and objectives were met, outlines the performance measures and standards employed and the District Engineer's yearly infrastructure condition assessment.

District Management recommends this report be accepted as the official and final Annual Report required under Florida Statutes Section 189.0694 and related provisions.

Andrew J. Gill
District Manager
GMS-SF

OAKRIDGE COMMUNITY DEVELOPMENT DISTRICT 2025-2026 REPORT – PERFORMANCE MEASURES AND STANDARDS

Exhibit A:
Goals, Objectives, and Annual Reporting Form



Andrew J. Gill
District Manager
GMS-SF

Oakridge Community Development District
Performance Measures & Standards – Annual Report
Reporting Period: October 1, 2025 – September 30, 2026

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1. **Community Communication and Engagement**

Goal 1.1: Public Meetings Compliance
The District satisfied statutory requirements by holding regular Board meetings as scheduled during the Fiscal Year.

Meeting Dates:
March 04, 2026 - Held
June 03, 2026 - Held
Result: Standard achieved.

Goal 1.2: Notice of Meetings Compliance
All meetings were properly noticed on the District's website and via local newspaper, in compliance with Florida Statutes.
Result: Standard achieved.

Goal 1.3: Access to Records Compliance
Monthly website reviews were performed, and minutes and public records remain current and available.
Result: Standard achieved.

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2. **Infrastructure and Facilities Maintenance**

Goal 2.1: Field/District Management Site Inspections
Where necessary, Management conducted site inspections per the District Management Services Agreement.
Result: Standard achieved.

Goal 2.2: District Engineer Inspections
The District Engineer completed an annual infrastructure inspection and submitted a report.
Result: Standard achieved.

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3. **Financial Transparency and Accountability**

Goal 3.1: Annual Budget Preparation
The proposed FY2026 budget was approved before June 15, and the final adopted before September 30, with both posted online.
Result: Standard achieved.

Andrew J. Gill
District Manager
GMS-SF

Goal 3.2: Financial Reports
The District website includes the latest annual audit, current budget, and financials as required.
Result: Standard achieved.

Goal 3.3: Annual Financial Audit
The annual independent audit done by Grau and Associates was completed, approved, published online, and sent to the State of Florida.
Result: Standard achieved.

Overall Determination
The Oakridge Community Development District met all Performance Measures and Standards for Fiscal Year 2025-2026. Required meetings, transparency efforts, infrastructure maintenance, and financial protocols were fulfilled.

Chair/Vice Chair: _____ Date: _____
Print Name: _____
Oakridge Community Development District

District Manager: _____ Date: _____
Print Name: _____
Oakridge Community Development District

Andrew J. Gill
District Manager
GMS-SF

Memorandum

To: Oakridge Board of Supervisors

From: District Management

Date: October 7, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2027), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:

Goals, Objectives and Annual Reporting Form

Oakridge Community Development District
Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold regular Board of Supervisor meetings to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum number of board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: District Infrastructure and Facilities Inspections

Objective: Where District infrastructure is present and an inspection is required, District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____ Date:_____

Print Name:_____
Oakridge Community Development District

District Manager:_____ Date:_____
Print Name:_____
Oakridge Community Development District

Oakridge

COMMUNITY DEVELOPMENT DISTRICT

Check Register
Fiscal Year 2026

Date:	*check #'s:*	*Amount:*
May - Aug 2026	1217 - 1227	$37,100.44
	TOTAL	**$37,100.44**

*** CHECK DATES 05/01/2026 - 08/31/2026 *** OAKRIDGE CDD - GENERAL FUND
BANK A OAKRIDGE CDD - GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/14/26	00005	5/13/26	TAX REC	202605	300-20700-10000			*	15,441.73		
			TAX RECEIPTS TSFR								
							OAKRIDGE CDD			15,441.73	001217
5/21/26	00030	5/06/26	9174	202604	310-51300-31100			*	887.50		
			APR 26 - ENGINEERING SVCS								
							ALVAREZ ENGINEERS, INC.			887.50	001218
5/21/26	00002	4/30/26	198640	202604	310-51300-31500			*	400.00		
			APR 26 - LEGAL SERVICES								
							BILLING COCHRAN, P.A.			400.00	001219
5/21/26	00020	5/01/26	253	202605	310-51300-34000			*	1,696.00		
			MAY 26 - MGMT FEES								
		5/01/26	253	202605	310-51300-35110			*	92.75		
			MAY 26 - WEBSITE ADMIN								
		5/01/26	253	202605	310-51300-42000			*	2.22		
			MAY 26 - POSTAGE								
		5/01/26	253	202605	310-51300-48000			*	360.12		
			MAY 26 - LEGAL ADVERT.								
							GOVERNMENTAL MANAGEMENT SERVICES			2,151.09	001220
6/23/26	00030	6/03/26	9243	202605	310-51300-31100			*	347.50		
			MAY 26 - ENGINEERING SVCS								
							ALVAREZ ENGINEERS, INC.			347.50	001221
6/23/26	00002	5/31/26	199010	202605	310-51300-31500			*	1,265.00		
			MAY 26 - LEGAL SERVICES								
							BILLING COCHRAN, P.A.			1,265.00	001222
6/23/26	00020	6/01/26	254	202606	310-51300-34000			*	1,696.00		
			JUN 26 - MGMT FEES								
		6/01/26	254	202606	310-51300-35110			*	92.75		
			JUN 26 - WEBSITE ADMIN								
		6/01/26	254	202606	310-51300-42000			*	.74		
			JUN 26 - POSTAGE								
		6/01/26	254	202606	310-51300-48000			*	117.52		
			LEGALS&PUB NOT.(05/20/26)								
							GOVERNMENTAL MANAGEMENT SERVICES			1,907.01	001223
8/18/26	00030	4/08/26	9118	202603	310-51300-31100			*	1,812.50		
			MAR 26 - ENGINEERING SVCS								
		8/10/26	9407	202607	310-51300-31100			*	2,802.50		
			JUL 26 - ENGINEERING SVCS								
							ALVAREZ ENGINEERS, INC.			4,615.00	001224

*** CHECK DATES 05/01/2026 - 08/31/2026 *** OAKRIDGE CDD - GENERAL FUND
BANK A OAKRIDGE CDD - GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
8/18/26	00002	6/30/26	199488	202606	310	51300-31500				*	1,657.50		
			JUN 26 - LEGAL SERVICES										
		7/31/26	199854	202607	310	51300-31500				*	400.00		
			JUL 26 - LEGAL SERVICES										
									BILLING COCHRAN, P.A.			2,057.50	001225
8/18/26	00020	7/01/26	255	202607	310	51300-34000				*	1,696.00		
			JUL 26 - MGMT FEES										
		7/01/26	255	202607	310	51300-35110				*	92.75		
			JUL 26 - WEBSITE ADMIN										
		7/01/26	255	202607	310	51300-42000				*	4.44		
			JUL 26 - POSTAGE										
		8/01/26	256	202608	310	51300-34000				*	1,696.00		
			AUG 26 - MGMT FEES										
		8/01/26	256	202608	310	51300-35110				*	92.75		
			AUG 26 - WEBSITE ADMIN										
		8/01/26	256	202608	310	51300-42000				*	1.48		
			AUG 26 - POSTAGE										
									GOVERNMENTAL MANAGEMENT SERVICES			3,583.42	001226
8/18/26	00025	7/24/26	8273483	202607	310	51300-32300				*	4,444.69		
			SERIES 2020 TRUSTEE FEES										
									U.S. BANK			4,444.69	001227

TOTAL FOR BANK A 37,100.44

TOTAL FOR REGISTER 37,100.44

Oakridge

Community Development District

Unaudited Financial Reporting

August 31, 2026

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Oakridge
Community Development District
Combined Balance Sheet
August 31, 2026

	General Fund	Debt Service Fund	Capital Reserve Fund	Total Governmental Funds
Assets:				
Cash:				
Operating Account	$ 2,504	$ -	$ 5,611	$ 8,114
Due from General Fund	-	10,675	-	10,675
Investments:				
State Board of Administration (SBA)	66,320	-	178,603	244,923
Series 2020				
Revenue	-	34,355	-	34,355
Prepayment	-	23	-	23
Total Assets	**$ 68,823**	**$ 45,054**	**$ 184,214**	**$ 298,091**
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Due to Debt Service	10,675	-	-	10,675
Total Liabilites	**$ 10,675**	**$ -**	**$ -**	**$ 10,675**
Fund Balance:				
Restricted for:				
Debt Service	$ -	$ 45,054	$ -	$ 45,054
Assigned for:				
Capital Reserves	-	-	184,214	184,214
Unassigned	58,148	-	-	58,148
Total Fund Balances	**$ 58,148**	**$ 45,054**	**$ 184,214**	**$ 287,416**
Total Liabilities & Fund Balance	$ 68,823	$ 45,054	$ 184,214	$ 298,091

Oakridge

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 55,366	$ 55,366	$ 56,343	$ 977
Interest Income	1,000	917	2,056	1,139
Misc. Income	-	-	111	111
Total Revenues	**$ 56,366**	**$ 56,283**	**$ 58,510**	**$ 2,228**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 5,000	$ 2,500	$ 1,215	$ 1,285
FICA Taxes	383	191	107	84
Engineering	8,000	7,333	6,534	800
Attorney	10,000	9,167	8,318	849
Property Appraiser	1,240	1,240	1,236	4
Annual Audit	3,700	3,700	3,700	-
Management Fees	20,352	18,656	18,656	-
Website Maintenance	1,113	1,020	1,020	-
Trustee Fees	4,434	4,445	4,445	-
Postage & Delivery	350	321	27	293
Meeting Room Rental	350	321	-	321
Insurance General Liability	10,304	10,304	8,295	2,009
Printing & Binding	100	92	2	90
Legal Advertising	775	710	478	233
Office Supplies	50	46	0	46
Other Current Charges	2,300	2,108	1,051	1,057
Dues, Licenses & Subscriptions	175	175	175	-
Total Expenditures	**$ 68,626**	**$ 62,329**	**$ 55,259**	**$ 7,070**
Excess (Deficiency) of Revenues over Expenditures	$ (12,260)	$ (6,046)	$ 3,251	$ 9,298
Net Change in Fund Balance	**$ (12,260)**	**$ (6,046)**	**$ 3,251**	**$ 9,298**
Fund Balance - Beginning	$ 12,260		$ 54,896	
Fund Balance - Ending	$ -		$ 58,148	

Oakridge

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues				
Interest Income	$ 6,500	$ 5,958	$ 6,304	$ 345
Total Revenues	**$ 6,500**	**$ 5,958**	**$ 6,304**	**$ 345**
Expenditures:				
Bank Charges	$ 500	$ 458	$ 588	$ (130)
Total Expenditures	**$ 500**	**$ 458**	**$ 588**	**$ (130)**
Excess (Deficiency) of Revenues over Expenditures	**$ 6,000**	**$ 5,500**	**$ 5,716**	**$ 216**
Net Change in Fund Balance	**$ 6,000**	**$ 5,500**	**$ 5,716**	**$ 216**
Fund Balance - Beginning	$ 178,395		$ 178,498	
Fund Balance - Ending	$ 184,395		$ 184,214	

Oakridge

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budge Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 140,590	$ 140,590	$ 142,147	$ 1,557
Interest Income	1,000	917	2,224	1,308
Total Revenues	**$ 141,590**	**$ 141,507**	**$ 144,371**	**$ 2,864**
Expenditures:				
Interest - 11/1	$ 9,123	$ 9,123	$ 9,123	$ -
Interest - 5/1	9,123	9,123	9,123	-
Principal - 5/1	120,000	120,000	120,000	-
Total Expenditures	**$ 138,245**	**$ 138,245**	**$ 138,245**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 3,345	$ 3,262	$ 6,126	$ 2,864
Net Change in Fund Balance	**$ 3,345**	**$ 3,262**	**$ 6,126**	**$ 2,864**
Fund Balance - Beginning	$ 35,850		$ 38,928	
Fund Balance - Ending	$ 39,195		$ 45,054	

Oakridge

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	$ -	$ 9,469	$ 36,273	$ 2,679	$ 2,453	$ 1,050	$ 2,521	$ 425	$ 610	$ 864	$ -	$ -	$ 56,343
Interest Income	125	117	143	213	191	211	206	212	207	215	216	-	2,056
Misc. Income	-	-	111	-	-	-	-	-	-	-	-	-	111
Total Revenues	**$ 125**	**$ 9,586**	**$ 36,528**	**$ 2,892**	**$ 2,644**	**$ 1,262**	**$ 2,726**	**$ 637**	**$ 816**	**$ 1,078**	**$ 216**	**$ -**	**$ 58,510**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ -	$ -	$ -	$ 600	$ -	$ -	$ 615	$ -	$ -	$ -	$ 1,215
FICA Taxes	-	-	-	-	-	46	-	-	61	-	-	-	107
Engineering	-	-	-	-	684	1,813	888	348	-	2,803	-	-	6,534
Attorney	715	400	400	413	660	2,008	400	1,265	1,658	400	-	-	8,318
Annual Audit	-	-	-	3,700	-	-	-	-	-	-	-	-	3,700
Trustee Fees	-	-	-	-	-	-	-	-	-	4,445	-	-	4,445
Management Fees	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	-	18,656
Property Appraiser	-	-	1,236	-	-	-	-	-	-	-	-	-	1,236
Website Maintenance	93	93	93	93	93	93	93	93	93	93	93	-	1,020
Postage & Delivery	7	-	-	1	-	5	4	2	1	4	1	-	27
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance General Liability	8,295	-	-	-	-	-	-	-	-	-	-	-	8,295
Printing & Binding	-	-	-	-	2	-	-	-	-	-	-	-	2
Legal Advertising	-	-	-	-	-	-	-	360	118	-	-	-	478
Office Supplies	-	-	-	-	-	-	0	-	-	-	-	-	0
Other Current Charges	132	89	83	73	91	87	111	85	91	118	91	-	1,051
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total Expenditures	**$ 11,113**	**$ 2,278**	**$ 3,508**	**$ 5,976**	**$ 3,226**	**$ 6,347**	**$ 3,192**	**$ 3,849**	**$ 4,332**	**$ 9,558**	**$ 1,881**	**$ -**	**$ 55,259**
Excess (Deficiency) of Revenues over Exper	$ (10,988)	$ 7,308	$ 33,020	$ (3,083)	$ (582)	$ (5,085)	$ (466)	$ (3,212)	$ (3,516)	$ (8,480)	$ (1,665)	$ -	$ 3,251
Net Change in Fund Balance	**$ (10,988)**	**$ 7,308**	**$ 33,020**	**$ (3,083)**	**$ (582)**	**$ (5,085)**	**$ (466)**	**$ (3,212)**	**$ (3,516)**	**$ (8,480)**	**$ (1,665)**	**$ -**	**$ 3,251**

Oakridge

Community Development District

Long Term Debt Report

Special Assessment Bonds Series 2020		
Original Bond Issue Amount:		$1,605,000
Interest Rate:	1.78%	
Maturity Date:	May 1, 2033	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	$0	
Reserve Fund Balance	$0	
Bonds Outstanding - 6/22/2020		$1,605,000
Less: Principal Payment - 5/1/21		($110,000)
Less: Principal Payment - 5/1/22		($115,000)
Less: Principal Payment - 5/1/23		($115,000)
Less: Special Call - 11/1/23		($5,000)
Less: Principal Payment - 5/1/24		($115,000)
Less: Principal Payment - 5/1/25		($120,000)
Less: Principal Payment - 5/1/26		($120,000)
Current Bonds Outstanding		**$905,000**

Oakridge

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Broward County

Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments	$ 58,900	$ 149,407	$ 208,307
Net Assessments	$ 55,366	$ 140,443	$ 195,809
allocation in %	28%	72%	100%

Date	*Gross Amount*	*Discount/ (Penalty)*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*2020 Debt Service*	*Total*
11/21/25	$ 35,259	$ 1,434	$ 338	$ -	$ 33,487	$ 9,469	$ 24,018	$ 33,487
12/05/25	47,288	1,892	454	-	44,942	12,708	32,234	44,942
12/19/25	87,646	3,462	842	-	83,342	23,566	59,777	83,342
01/02/26	4,152	132	40	-	3,981	1,126	2,855	3,981
01/16/26	5,369	159	52	-	5,158	1,459	3,700	5,158
01/23/26	-	-	-	95	95	95	-	95
02/13/26	8,958	194	88	-	8,676	2,453	6,223	8,676
03/13/26	3,790	38	38	-	3,715	1,050	2,664	3,715
04/10/26	8,349	0	84	-	8,266	2,337	5,929	8,266
04/24/26	-	-	-	183	183	183	-	183
05/15/26	1,477	(42)	15	-	1,504	425	1,078	1,504
06/12/26	2,114	(63)	22	-	2,156	610	1,546	2,156
07/10/26	2,902	(87)	30	-	2,959	837	2,122	2,959
07/24/26	-	-	-	27	27	27	-	27
TOTAL	**$ 207,304**	**$ 7,118**	**$ 2,002**	**$ 305**	**$ 198,490**	**$ 56,343**	**$ 142,147**	**$ 198,490**

100%	**Percent Collected**
$ -	**Balance Remaining to Collect**