

Business Meal — Substantiation Record

Prepared 2026-09-04 · Oakline Property Co., LLC meeting · Retain with the transaction in the books of account.

Amount (final, incl. tip) \$175.20 (pre-tip \$146.20, tip \$29.00)

Date & time Friday, September 4, 2026, 6:40 PM – 8:35 PM

Place Harbor & Vine, 412 Lakeview Ave, Orlando, FL

Booked to Oakline Property Co., LLC

Deductible (50%) \$87.60 — IRC §274(n)

ATTENDEES & BUSINESS RELATIONSHIP

- Jordan Morgan — Member, Oakline Property Co., LLC
- Casey Morgan — Member, Oakline Property Co., LLC

BUSINESS PURPOSE

Meeting of Oakline Property Co., LLC (members) — review of business, decisions recorded in the separate minutes.

BUSINESS DISCUSSED — MINUTES

Oakline Property Co., LLC

- **Quarterly review.** Reviewed Q3 operating results for the Maple Street duplex: both units occupied, rent collected in full, one plumbing repair of \$412 in August.
- **Insurance and risk.** Landlord policy renews October 15. Discussed raising the liability limit and adding an umbrella policy; quotes to be requested from the current broker and one other.
- **Cash, distributions and reserves.** Operating account holds about 4 months of expenses. Agreed the reserve target stays at 6 months before any distribution is considered.

Full minutes with attendance, quorum, resolutions and signatures are the separate Minutes document(s) for 2026-09-04.

Itemized receipt (required at \$75+)

Closed-check receipt (final total incl. tip)

ITEMS ORDERED (ITEMIZED)

Grilled snapper	\$38.00
Short rib	\$42.00
Two glasses Rioja	\$28.00
Shared dessert	\$14.00
Sparkling water	\$6.00
Sales tax	\$18.20

Elements per IRC §274(d) and Treas. Reg. §1.274-5T: amount, time, place, business purpose, business relationship. Receipt required at \$75 or more. Prepared the same night by the officer named on the minutes using Dinner Minutes; not tax advice.