Rizzetta & Company

Lynwood
Community Development District

Board of Supervisors' Meeting
August 14, 2026

District Office:
2700 S. Falkenburg Road Suite 2745
Riverview, Florida 33578
813-533-2950

Lynwoodcdd.org

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT
Rizzetta & Company, 2700 S. Falkenburg Road Suite 2745, Riverview, FL 33578
www.lynwoodcdd.org

Board of Supervisors	Debra Goode	Chair
	Tammie Murphy	Vice-Chair
	Susie Gomez	Assistant Secretary
	Carol Kirchner	Assistant Secretary
	Michael Murphy	Assistant Secretary
District Manager	Rachel Welborn	Rizzetta & Company, Inc.
District Counsel	Cari Webster	Straley Robin & Vericker
District Engineer	Stephen Brletic	BDI

All cellular phones and pagers must be turned off while in the meeting room.

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours beforethe meeting/hearing/workshop by contacting the District Manager at (813) 533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

District Office – Tampa, Florida (813) 933-5571
Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614
www.lynwoodcdd.org

Board of Supervisors
Lynwood Community
Development District

August 6, 2026

FINAL AGENDA

Dear Board Members:

The Public Hearing and regular meetings of the Board of Supervisors of the Lynwood Community Development District will be held on **Friday, August 14, 2026, at 11:00 a.m.** at the Offices of Rizzetta & Company, 2700 S. Falkenburg Road Suite 2745, Riverview, FL 33578. The following is the tentative agenda for this meeting:

BOS MEETING:

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **STAFF REPORTS**
   - **A.** Landscape Update and Proposals ..... Tab 1
     - **i.** Ratification of Fieldstone Landscape Proposal No. 23177 ..... Tab 2
   - **B.** Sitex Aquatics Report ..... Tab 3
   - **C.** District Counsel
   - **D.** District Engineer
   - **E.** District Manager
     - **i.** Presentation of District Manager Report ..... Tab 4

   BUSINESS ITEMS

   - **A.** Public Hearing for Fiscal Year 2026/2027 Final Budget
     - **i.** Public Comments on the Fiscal Year 2026-2027 Final Budget
     - **ii.** Consideration of Resolution 2026-05; Approving Fiscal Year 2026/2027 Final Budget..... Tab 5
   - **B.** Public Hearing for Levying Fiscal Year 2026/2027 O&M Assessments
     - **i.** Public Comments on Levying O&M Assessments
     - **ii.** Consideration of Resolution 2026-06; Levying Fiscal Year 2026/2027 O&M Assessments ..... Tab 6
   - **C.** Consideration of Resolution 2026-07; Setting Fiscal Year 2026/2027 Annual Meeting Schedule..... Tab 7
   - **D.** Acceptance of the Fiscal Year 2025/2026 District Goals and Objectives Performance Measures and Standards Memorandum ..... Tab 8
   - **E.** Acceptance of the Fiscal Year 2026/2027 District Goals and Objectives Performance Measures and Standards Memorandum ..... Tab 9
4. **BUSINESS ADMINISTRATION**
   - **A.** Consideration of Minutes of the Board of Supervisors' Meeting held on July 10, 2026 ..... Tab 10
   - **B.** Consideration of Operation & Maintenance Expenditures for June 2026..... Tab 11
   - **C.** Acceptance of Fiscal Year 2025 Financial Audit Report..... Tab 12
5. **SUPERVISOR REQUESTS**
6. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, or need to obtain a copy of the full agenda, please do not hesitate to contact Rachel Welborn at rwelborn@rizzetta.com.

Sincerely,
Rachel Welborn
District Manager

Tab 1

Electrawn LLC
6846 Palomino
Lakeland FL 33811
8634000019
info@electrawnllc.com
Electrawnllc.com

Customer #	1695
Estimate #	1085
Date	Jul 15, 2026

Susie Gomez
5134 White Chicory Drive
Apollo Beach FL 33572

Description	Qty/Hr	%	Total
Property Address: 5134 White Chicory Drive Ruskin FL, 33572			
Sod Quote **POND A** • up to 19.5 pallets of Bahia Delivery/Installation Included • Hand grading with Hard rakes (no machines) • Debris removal and dump included *NO WARRANTY ON SOD* *COLOR MAY VARY ON SEASON* * Electrawn will not be removing bushes or trees in plant bed, this will be provided by another company. Square footage of necessary sod may change depending on removal/tear out of plant beds * Access to pond must be available	1	0	6,500.00
Sod Quote **POND B** • up to 32 pallets of Bahia Delivery/Installation Included • Hand grading with Hard rakes (no machines) • Debris removal and dump included *NO WARRANTY ON SOD* *COLOR MAY VARY ON SEASON* * Electrawn will not be removing bushes or trees in plant bed, this will be provided by another company. Square footage of necessary sod may change depending on removal/tear out of plant beds * Access to pond must be available	1	0	10,800.00
Sod Quote **POND C** • up to 4 pallets of Bahia Delivery/Installation Included • Hand grading with Hard rakes (no machines) • Debris removal and dump included *NO WARRANTY ON SOD* *COLOR MAY VARY ON SEASON* * Electrawn will not be removing bushes or trees in plant bed, this will be provided by another company. Square footage of necessary sod may change depending on removal/tear out of plant beds * Access to pond must be available	1	0	1,400.00

Sod Quote

POND D
• Up to 13 pallets of Bahia Delivery/Installation Included
• Hand grading with Hard rakes (no machines)
• Debris removal and dump included
NO WARRANTY ON SOD
COLOR MAY VARY ON SEASON
* Electrawn will not be removing bushes or trees in plant bed, this will be provided by another company. Square footage of necessary sod may change depending on removal/tear out of plant beds
* Access to pond must be available

1	0	4,420.00

Sod Quote

POND E
• Up to 3 pallets of Bahia Delivery/Installation Included
• Hand grading with Hard rakes (no machines)
• Debris removal and dump included
NO WARRANTY ON SOD
COLOR MAY VARY ON SEASON
* Electrawn will not be removing bushes or trees in plant bed, this will be provided by another company. Square footage of necessary sod may change depending on removal/tear out of plant beds
* Access to pond must be available

1	0	1,000.00

Notes:

Subtotal	24,120.00
	0.00
Total Estimated Cost	24,120.00

Irrigation and Landscaping:

Thank you for choosing Electrawn for your Irrigation and landscaping needs. To ensure a seamless and efficient service experience, please review the following billing and subscription terms:

• **Card on File Requirement**

To streamline billing and prevent service interruptions, all customers are required to maintain an updated, valid card on file.
Your payment information is securely stored and used exclusively for billing purposes.

• **Deposit & Final Payment (For All Estimates)**

All scheduled jobs require:

• 50% deposit to secure the job and schedule your service
• 50% remaining balance due upon job completion
•

Work will not be scheduled until the deposit is received. Final payment is required the same day the job is completed.

• **Automatic Payments**

Your card on file will be automatically charged during the scheduled billing cycle.
This ensures timely payments and uninterrupted service.

• **Late Payment Fees**

If a payment fails and remains unpaid:

• After 15 days: a 3% late fee is added
• After 30 days: an additional 5% late fee is added
• After 45 days: a further 15% late fee is added

Warranty Void

If any invoice remains unpaid for 30 days, all warranties connected to that service or installation are permanently void.
No warranty work will be honored once the 30-day overdue mark is reached, regardless of later payment.

• **Cancellation Policy**

• A minimum of 7 days' notice is required for any cancellation in a 10% restocking fee will be charged if necessary.

Mowing terms

Thank you for choosing Electrawn for your lawn and landscaping needs. To ensure a seamless and efficient service experience, we would like to bring to your attention the following terms and conditions:

• **Card on File Requirement:** In order to streamline billing and facilitate a smooth transaction process, we require all customers to maintain an updated and valid card on file. This information will be securely stored and used for billing purposes..

• **Billing Cycle:** Subscription plans will be billed on either the 1st or 15th of each month, depending on when the service starts. This flexible billing cycle ensures that you are billed at a convenient time in alignment with the commencement of your service. Please note that payment for the entire month is required upfront before services are rendered.

• **Automatic Payment:** Please note that the card on file will be automatically charged when the billing is processed. This automated payment system is designed to enhance convenience and ensure timely settlement of invoices.

• **Late Payment Fees:**

- If the card on file is declined, and the invoice remains unpaid for more than 15 days, a late fee of 3% will be added to the outstanding amount.
- After 30 days, an additional late fee of 5% will be applied.
- After 45 days, a further late fee of 15% will be added.

• **Cancellation Policy:**

- A minimum of 7 days' notice is required for cancellations.
- All MONTHLY Subscription cancellations are subject to a $50 cancellation fee.

• **Gate Access Policy:** For efficient service, please ensure that your gate is unlocked, or provide us with the necessary access code/key to enter your backyard. If access is not available, we'll skip that area during the current visit and address it on the next scheduled service. Your cooperation is appreciated in maintaining a smooth and timely lawn care experience.

• **Lawn Preparation Policy:** To facilitate a smooth and effective lawn care service, we ask customers to take a moment to prepare their lawn. Prior to our scheduled visit, kindly pick up toys, trash, patio chairs, extension cords, etc., from the lawn. In the event these items are not removed, we will make efforts to mow around them. Your proactive cooperation in lawn preparation ensures optimal care for your outdoor space. Thank you for your understanding and assistance.

By accepting this estimate, you acknowledge and agree to the above terms and conditions. We appreciate your understanding and cooperation in ensuring a hassle-free experience with Electrawn.

Customer #

8728

Approximate installation time frame between _____ and _____.

Sod availability, weather and other unforeseen circumstances may change these dates.

Murphy's SOD & Landscaping

- Commercial and Residential
- Licensed
- Bonded
- Insured

Voted #1 Sod Company in Hernando 3 Years in a Row "Tampa Bay Times"

Zach: 352-610-9998
Owner/Operator

Email: murphyssod@yahoo.com
Website: www.murphys-sod.com

Proposal & Acceptance

PHONE 813-533-2950	DATE 7-16-26
NAME Lynwood CDD	NEIGHBORHOOD / CROSS STREET
STREET	
CITY Apollo Beach	STATE FL

- [ ] Existing Lawn Removed with Sod Cutter
- [ ] Old Debris Picked Up & Hauled Away
- [x] Areas are Hand Raked
- [x] Fresh Sod Delivered and Installed
- [ ] Lawn Rolled
- [ ] FREE irrigation inspection

- [x] Bahia
- [ ] St. Augustine
- [ ] Zoysia
- [ ] Bermuda

Sq. ft. 15,420

Installation of Bahia sod along ponds onto existing grade .90 per sq ft

Total $13,860

Deposit/Check # 10%

Balance Due Upon Completion _____

Manager Signature _____

Date of Pay _____

Acceptance of proposal, terms and conditions. X _____

Customer Signature _____

I am completely satisfied with the work performed

Invoice: Amount Due _____

Zelle: 352-610-0800
3% Fee For Credit / Debit Cards
Payment can be mailed to:
740 4th Street North #334
St. Petersburg, FL 33701

Other Services: **• Bobcat Services • Grading & Washout Repair • Asphalt Millings/Gravel Driveways • Weeding • Mulching/Stone • Shrubbery Trimming • Bush & Plant Removal • Debris Hauling • Plant/Hedge Installation • Yard Cleanups • Landscape Design • Landscape Lighting**

Tab 2

FIELDSTONE
LANDSCAPE

Date: July 14, 2026
Proposal #: 23177

QUOTATION

Mailing Address
Rizzetta & Company
3434 Colwell Ave.
Suite 200
Tampa, FL 33614

Home Phone:

Job Address
Lynwood CDD
5134 White Chicory Drive
Apollo Beach, FL 33572

Business Phone: 813-533-2950

Job Summary:

Treat all Brazillian Pepper with GAlon after the crws have cut them down to kill them so they do not regrow

Treat all beds after cutback and removal of weeds twith aquatic safe herbicide to kill off any roots to kill them and

keep them from regrowing.

Specialized chemicals will need to be order and a license applicator will need to apply them.

We are estimating 1 guy for 2 days to treat all bed and brazillian pepper.

Aftr treatment it is suggested to wait 10 days to 14 days before any sod is installed.

Quote Total: $2,780.00

Rachel Welborn

Digitally signed by Rachel Welborn
Date: 2026.07.15 14:25:34 -04'00'

Terms & Conditions

Acceptance of Work

- **Fieldstone Landscape Services, LLC (Contractor)** and **Lynwood CDD (Client)** agree to services, conditions, materials, and total dollar amount.
- Contractor will commence the Work at the agreed time and place, and continue such Work diligently and without delay, in a good and workmanlike manner, and in strict conformity with the specifications and requirements contained herein and in any related Order.

Payment Terms and Conditions

- The client is subject to a Progress Billing & Payment Schedule based on the total size of the proposed project. Payment Schedule may include up to a 50% Deposit to schedule work.
- Client agrees to pay the balance before the due date on final invoice to avoid 1.5% penalty for late payment.

Procedure for Extra Work and Changes

- If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, reports, or specifications for any part of the project or reasons over which Contractor has no control, or are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Client will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis.
- All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary.
- Extras to the Contract are payable by the Client forthwith upon receipt of the Contractor's invoice.

Warranty and Tolerances

- Payments Received: The Warranty for the contract is only valid if payment is received in full on acceptance of the work.
- Diligence: the Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that it's work will be of proper and professional quality, and in full conformity with the requirements of the contract.
- Site Unknowns: It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock, and shale sub-surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost, and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the Quotation and may require changes in design and construction to overcome such problems – all for which the Client will be responsible.
- Underground Utilities: Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities. Damage to neighbor's utilities on the Client's property is the responsibility of the Client.

Material Tolerances

- Landscape: Contractor warrants the installation, workmanship, and material. Material is guaranteed to be true to name and maintain a healthy condition except for normal shock of installation.
  - Hardwood & Palm Trees: (6) Months
  - Plants/Shrubs/Ornamentals/Groundcover: (3) Months
  - Sod: (30) Days
  - Seasonal Annual Flowers: (30) Days
- Irrigation/Drainage/Lighting: Contractor warrants the installation, workmanship, design, and

materials employed in connection with the underground irrigation system for six (6) months following installation completion.

- Stone: Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product, and the Client accepts this as a natural and acceptable quality of the stone.
- The warranty is not valid on relocated material, annuals and any existing irrigation, drainage, and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Contractor will void warranty.

Signature: _____ **Date:** _____

Rizzetta & Company

We wanted to share with you our new customer portal. This will allow you to manage your account online by having access to: viewing proposals and being able to electronically sign for new proposed work, viewing and submitting issues, as well as viewing and electronically paying your invoices.

To register, please use the following link: Fieldstone.PropertyServicePortal.com

Thank you so much and we look forward to assisting you with this great new feature we're able to offer. If you have any issues, please contact accountsreceivable@fieldstonels.com

Tab 3

SitexAquatics
LAKE & FOUNTAIN SERVICES

AQUATIC INSPECTION / TREATMENT REPORT

COMMUNTIY NAME: Lynwood

APPLICATOR: Jeremiah DATE: 07.29.2026

WEED TREATMENT – SERVICE PERFORMED

POND NUMBER	ALGAE	GRASS	UNDER WATER	FLOATING/TERRSTRIAL	PRODUCTS USED / AMOUNT
1-6		X			Grass Mix
Mit 1		X			↓
Mit2		X			↓
5	X				Algacide/Terrestrial Mix
6	X				↓

COMMENTS:
All ponds treated for shoreline grasses. Pond 5 was treated for algae.
Follow-up for algae may be needed in 14 days.

Tab 4

Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** September 11, 2026, at 11:00 am
- Landowner Election: November 2026
- General Election: November 2026

District Manager's Report

August 14

2026

LYNWOOD CDD

FINANCIAL SUMMARY		6/30/2026
General Fund Cash & Investment Balance:		$511,185
Reserve Fund Cash & Investment Balance:		$62,866
Debt Service Fund Cash & Investment Balance:		$386,750
Total Cash and Investment Balances:		**$960,801**
General Fund Expense Variance:	**$74,342**	**Under Budget**

Tab 5

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LYNWOOD COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

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

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

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

Community Development District for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027."

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

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

Total General Fund	$_____
Total Reserve Fund [if Applicable]	$_____
Total Debt Service Funds	$_____
Total All Funds*	**$_____**

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

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

a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

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

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

Passed and Adopted on August 14, 2026.

Attested By:	**Lynwood** **Community Development District**
_____	_____
Print Name:_____	Print Name:_____
☐Secretary/☐Assistant Secretary	☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Adopted Budget

Rizzetta & Company

Lynwood
Community Development District

Lynwoodcdd.org

Approved Proposed
Budget Fiscal Year
2026/2027

Professionals in Community Management

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Proposed Budget
Lynwood Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	Special Assessments							
5	Tax Roll	$ 385,895	$ 385,895	$ 382,771	$ 3,124	$ 376,168	$ (6,603)	
6								
7	**Assessment Revenue Subtotal**	**$ 385,895**	**$ 385,895**	**$ 382,771**	**$ 3,124**	**$ 376,168**	**$ (6,603)**	
8								
9	**OTHER REVENUES**							
10								
11	Balance Forward from Prior Year	$ -	$ -	$ -	$ -	$ -	$ -	
12	Interest Earnings	$ 1,670	$ 3,340	$ -	$ 3,340	$ -	$ -	
13								
14	**Other Revenue Subtotal**	**$ 1,670**	**$ 3,340**	**$ -**	**$ 3,340**	**$ -**	**$ -**	
15								
16	**TOTAL REVENUES**	**$ 387,565**	**$ 389,235**	**$ 382,771**	**$ 6,464**	**$ 376,168**	**$ (6,603)**	
17								
18	**EXPENDITURES - ADMINISTRATIVE**							
19								
20	***Legislative***							
21	Supervisor Fees	$ 6,000	$ 12,000	$ 12,000	$ -	$ 12,000	$ -	5 paid supervisors
22	***Financial & Administrative***							
23	Accounting Services	$ 8,521	$ 17,042	$ 17,041	$ (1)	$ 17,041	$ -	No increse for FY 26/27
24	Administrative Services	$ 2,130	$ 4,260	$ 4,260	$ -	$ 4,260	$ -	No increse for FY 26/27
25	Arbitrage Rebate Calculation	$ -	$ -	$ 450	$ 450	$ 450	$ -	
26	Assessment Roll	$ 4,733	$ 4,733	$ 4,733	$ -	$ 4,733	$ -	
27	Auditing Services	$ -	$ 3,850	$ 6,000	$ 2,150	$ 4,200	$ (1,800)	Contract rate with DMHB
28	Disclosure Report	$ 500	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	
29	District Engineer	$ 4,870	$ 9,740	$ 12,000	$ 2,260	$ 12,000	$ -	
30	District Management	$ 9,515	$ 19,030	$ 19,030	$ -	$ 19,030	$ -	No increase for FY 26/27
31	Dues, Licenses & Fees	$ 175	$ 350	$ 175	$ (175)	$ 175	$ -	
32	Financial & Revenue Collections	$ 1,704	$ 3,408	$ 3,408	$ -	$ 3,408	$ -	
33	Legal Advertising	$ -	$ -	$ 5,000	$ 5,000	$ 2,500	$ (2,500)	
34	Miscellaneous Fees	$ -	$ -	$ 2,500	$ 2,500	$ 2,500	$ -	Mailings
35	Public Officials Liability Insurance	$ 3,130	$ 3,130	$ 3,322	$ 192	$ 3,322	$ -	Egis Estimate
36	Trustees Fees	$ 3,367	$ 3,367	$ 4,257	$ 890	$ 4,257	$ -	
37	Website Hosting, Maintenance, Backup (and Email)	$ 2,115	$ 4,230	$ 3,500	$ (730)	$ 3,500	$ -	RTS & Campus Suite
38	***Legal Counsel***							
39	District Counsel	$ 7,666	$ 15,332	$ 20,000	$ 4,668	$ 20,000	$ -	
40								
41	**Administrative Subtotal**	**$ 54,426**	**$ 105,472**	**$ 122,676**	**$ 17,204**	**$ 118,376**	**$ (4,300)**	

Proposed Budget
Lynwood Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
42								
43	**EXPENDITURES - FIELD OPERATIONS**							
44								
45	***Electric Utility Services***							
46	Utility - Street Lights	$ 18,611	$ 37,222	$ 45,150	$ 7,928	$ 45,150	$ -	
47	Utility Services	$ 364	$ 728	$ 1,500	$ 772	$ 1,500	$ -	
48	***Water-Sewer Combination Services***							
49	Utility-Reclaimed Water Irrigation	$ 1,209	$ 2,418	$ 3,500	$ 1,082	$ 3,500	$ -	Increase based on costs for FY 24/25
50	***Stormwater Control***							
51	Aquatic Maintenance	$ 5,040	$ 10,080	$ 16,380	$ 6,300	$ 17,335	$ 955	$10,080 Pond Maint.+ Midge Fly $6300 ($1050x6months) +3% fuel surcharge
52	Aquatic Plant Replacement	$ -	$ -	$ 4,200	$ 4,200	$ 4,200	$ -	As per Horner Contract
53	Lake/Pond Bank Maintenance	$ -	$ -	$ 13,800	$ 13,800	$ 13,800	$ -	Ornamental Grass Cut Back $6900x2/yr
54	Mitigation Area Monitoring & Maintenance	$ -	$ -	$ 10,500	$ 10,500	$ 10,500	$ -	
55	Wetland Invasive Plant Removal	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	
56	Wetland Monitoring & Maintenance	$ -	$ -	$ 6,000	$ 6,000	$ 6,000	$ -	
57	***Other Physical Environment***							
58	Entry & Walls Maintenance	$ -	$ -	$ 12,000	$ 12,000	$ 6,000	$ (6000)	Wall/Sign/Landscape Lighting Repairs and Maintenance.
59	General Liability Insurance	$ 3,826	$ 3,826	$ 4,060	$ 234	$ 4,209	$ 149	Egis Estimate
60	Irrigation Maintenance & Repairs	$ 2,218	$ 4,436	$ 8,000	$ 3,564	$ 8,000	$ -	
61	Landscape - Annuals	$ -	$ -	$ -	$ -	$ -	$ -	Board decided against annuals for FY 25/26
62	Landscape - Mulch	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	
63	Landscape Maintenance	$ 36,356	$ 72,712	$ 66,000	$ (6,712)	$ 67,332	$ 1,332	New contracted rate from Fieldstone - $5776.50/mo.
64	Landscape Replacement Plants, Shrubs, Trees	$ 1,729	$ 3,458	$ 10,000	$ 6,542	$ 10,000	$ -	
65	Perimeter Fence Repairs	$ 11,800	$ 23,600	$ 5,000	$ (18,600)	$ 5,000	$ -	
66	Pressure Washing	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ -	Based on FY 24/25 costs
67	Property Insurance	$ 2,387	$ 2,387	$ 3,007	$ 620	$ 2,268	$ (739)	Egis Estimate
68	Reserve Study	$ -	$ -	$ -	$ -	$ -	$ -	
69	Security Services & Patrols	$ 2,500	$ 5,000	$ 11,500	$ 6,500	$ 11,500	$ -	Recurring charge for FLOCK reader + extra for additional readers
70	Street Light Decorative Light Maintenance	$ -	$ -	$ 5,000	$ 5,000	$ 11,000	$ 6000	
71	Street Sign Repair & Replacement	$ 1,330	$ 2,660	$ 3,500	$ 840	$ 3,500	$ -	
72	***Contingency***							
73	Miscellaneous Contingency	$ 12,250	$ 24,500	$ 15,998	$ (8,502)	$ 11,998	$ (4,000)	Unanticipated expenses
74								
75	**Field Operations Subtotal**	**$ 99,620**	**$ 193,027**	**$ 260,095**	**$ 67,068**	**$ 257,792**	**$ (2,303)**	
76								
77	**TOTAL EXPENDITURES**	**$ 154,046**	**$ 298,499**	**$ 382,771**	**$ 84,272**	**$ 376,168**	**$ (6,603)**	
78								
79	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 233,519**	**$ 90,736**	**$ -**	**$ 90,736**	**$ -**	**$ -**	
80								

Proposed Budget
Lynwood Community Development District
Reserve Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll	$ -	$ -	$ 20,000	$ (20,000)	$ 26,603	$ 6,603	
6								
7	**Assessment Revenue Subtotal**	**$ -**	**$ -**	**$ 20,000**	**$ (20,000)**	**$ 26,603**	**$ 6,603**	
8								
9	**OTHER REVENUES**							
10								
11	Balance Forward from Prior Year	$ -	$ -	$ -	$ -	$ -	$ -	
12								
13	**Other Revenue Subtotal**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
14								
15	**TOTAL REVENUES**	**$ -**	**$ -**	**$ 20,000**	**$ (20,000)**	**$ 26,603**	**$ 6,603**	
16								
17	**EXPENDITURES**							
18								
19	***Contingency***							
20	Capital Reserves	$ -	$ -	$ 20,000	$ 20,000	$ 26,603	$ 6,603	Reserve Study recommends $35,400
21								
22	**TOTAL EXPENDITURES**	**$ -**	**$ -**	**$ 20,000**	**$ 20,000**	**$ 26,603**	**$ 6,603**	
23								
24	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
25								

Lynwood Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2019	Budget for 2026/2027
REVENUES		
Special Assessments		
Net Special Assessments [1]	$363,148.57	$363,148.57
TOTAL REVENUES	**$363,148.57**	**$363,148.57**
EXPENDITURES		
Administrative		
Debt Service Obligation	$363,148.57	$363,148.57
Administrative Subtotal	**$363,148.57**	**$363,148.57**
TOTAL EXPENDITURES	**$363,148.57**	**$363,148.57**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**

Hillsborough County Collection Costs (2%) and Early payment Discounts (4%)	6.00%
GROSS ASSESSMENTS	**$385,999.76**

[1] Maximum Annual Debt Service less Prepaid Assessments received

Notes:
Tax Roll Collection Costs and early Payment Discount is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$402,771.00	**2025/2026 O&M Budget:**	$402,771.00
Collection Cost:	**2%**	$8,569.60	**2026/2027 O&M Budget:**	$402,771.00
Early Payment Discount:	**4%**	$17,139.19		
2026/2027 Total:		**$428,479.79**	**Total Difference:**	**$0.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
Single Family 40'	Series 2019 Debt Service	$1,144.55	$1,144.55	$0.00	0.00%
	Operations/Maintenance	$1,362.42	$1,362.42	$0.00	0.00%
	Total	**$2,506.97**	**$2,506.97**	**$0.00**	**0.00%**
Single Family 50'	Series 2019 Debt Service	$1,430.69	$1,430.69	$0.00	0.00%
	Operations/Maintenance	$1,362.42	$1,362.42	$0.00	0.00%
	Total	**$2,793.11**	**$2,793.11**	**$0.00**	**0.00%**
Daycare	Operations/Maintenance	$1,362.42	$1,362.42	$0.00	0.00%
	Total	**$1,362.42**	**$1,362.42**	**$0.00**	**0.00%**

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		**$402,771.00**
COLLECTION COSTS @	**2%**	**$8,569.60**
EARLY PAYMENT DISCOUNT @	**4%**	**$17,139.19**
TOTAL O&M ASSESSMENT		**$428,479.79**

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER UNIT ANNUAL ASSESSMENT		
LOT SIZE	**O&M**	**SERIES 2019 DEBT SERVICE [1]**	**EAU FACTOR**	**TOTAL EAU's**	**% TOTAL EAU's**	**TOTAL O&M BUDGET**	**O&M**	**SERIES 2019 DEBT SERVICE [2]**	**TOTAL [3]**
Single Family 40'	201	201	1.00	201.00	63.91%	$273,845.59	**$1,362.42**	**$1,144.55**	**$2,506.97**
Single Family 50'	111	109	1.00	111.00	35.29%	$151,228.16	**$1,362.42**	**$1,430.69**	**$2,793.11**
Daycare [4]	2.5	0	1.00	2.50	0.79%	$3,406.04	**$1,362.42**	**$0.00**	**$1,362.42**
Total Community	**312**	**310**		**314.50**	**100.00%**	**$428,479.79**			

LESS: Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%):	**($25,708.79)**
Net Revenue to be Collected:	**$402,771.00**

(1) **Reflects two (2) Series 2019 prepayment.**

(2) **Annual debt service assessment per lot adopted in connection with the Series 2019 bond issue. Annual assessment includes principal, interest, Hillsborough County collection costs (if applicable) and early payment discount costs.**

(3) **Annual assessment for platted lots will appear on November 2026 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4%.**

(4) **1 daycare unit represents 2,000 square feet.**

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Financial Consulting & Revenue Collections: Financial consulting services including investment administration of the District's bank and trust accounts, ongoing banking analyses, and related consulting services to support prudent cash management in compliance with applicable statutory requirements. The firm also provides comprehensive billing, collection, and reporting of District assessments to fund debt service and operations, including direct billings, funding requests, owner inquiries, collection agent fees, and lien releases upon full repayment of bond obligations.

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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

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

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

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

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

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

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

Landscape - Mulch: Expenses related to the replacement of mulch.

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

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

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

Tab 6

RESOLUTION 2026-06

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

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

WHEREAS, the District is located in Hillsborough County, Florida ("**County**");

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

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

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

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

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

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

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2026-2027 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2026-2027 Budget and in the Assessment Roll.

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

Section 3. Collection and Enforcement of District Assessments.

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

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

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

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

by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

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

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

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

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

Passed and Adopted on August 14, 2026.

Attested By:	**Lynwood** **Community Development District**
_____	_____
Print Name:_____	Print Name:_____
☐Secretary/☐Assistant Secretary	☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget

Tab 7

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LYNWOOD COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR THE FISCAL YEAR 2026/2027, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Lynwood Community Development District (**"District"**) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Hillsborough County, Florida; and

WHEREAS, the District's Board of Supervisors (**"Board"**) is statutorily authorized to exercise the powers granted to the District; and

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

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

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

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

Section 1. Regular meetings of the Board of Supervisors of the District for the Fiscal Year 2026/2027 shall be held as provided on the schedule attached as **Exhibit "A"**.

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to submit a copy of the FY 2026/2027 annual public meeting schedule to Hillsborough County and the Department of Commerce.

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

PASSED AND ADOPTED this 14th day of August 2026.

ATTEST:

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

_____
Assistant Secretary

_____
Chair / Vice Chair

EXHIBIT "A"

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2026/2027

The Board of Supervisors ("Board") of the Lynwood Community Development District ("District") will hold their regular meetings for Fiscal Year 2026/2027 at **The Offices of Rizzetta & Company, located at 2700 S. Falkenburg Road, Suite 2745**, Riverview, Florida 33578**,** unless otherwise indicated, on the following dates:

October 9, 2026
November 13, 2026
December 11, 2026
January 8, 2027
February 12, 2027
March 12, 2027
April 9, 2027
May 14, 2027
June 11, 2027
July 9, 2027
August 13, 2027
September 10, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for community development districts. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained by contacting Rizzetta & Company, Inc., by mail at 3434 Colwell Ave, Suite 200, Tampa, FL 33614, or by calling 813-533-2950 ("District Manager's Office"), or may be obtained on the District's website at https://www.lynwoodcdd.org/.

There may be occasions when one or more Board Supervisors or District staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at 813-533-2950, at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

Rachel Welborn
District Manager

Tab 8

Lynwood Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 - September 30, 2026

1. Financial Goals and Objectives Goal

1.1: Financial Transparency

Objective: Commit to regularly reporting on the financial status of the District.

Measurement: Financial Statements provided to the Board on a monthly basis, which allows for tracking throughout the year as to whether the District is staying on course and operating within the pre-determined operating budget for the fiscal year. Independent financial audit performed by a third party conducted annually, with the audit results shared with the Board at the next meeting immediately following.

Standard: Ending the fiscal year under budget and with enough cash in hand to cover 2-3 months worth of expenses until the tax rolls come in for the new fiscal year and for the annual financial audits to come back clean with no findings.

Achieved: Yes ☐ No ☐

2. Board Meeting Goals and Objectives

2.1: Productive Meetings

Objective: To be orderly, efficient, and to provide a safe working environment for all attendees.

Measurement: Ensure that each Board meeting runs no longer than two hours in duration and that all persons in attendance (Board members, staff, audience, etc.) have the opportunity to be heard during that time without speaking over each other, and that they feel physically safe while in the meeting space.

Standard: Hold each audience member addressing the Board of Supervisors to a total of three minutes, while also reminding Board members that should they choose to engage in a two-way discussion with any given audience member that the three-minute clock starts over from zero each time they respond to the audience member's comment(s). Additionally, if the Board discusses any given topic beyond ten minutes without coming to a decision, to then table the discussion until the next meeting.

Achieved: Yes ☐ No ☐

3. Administrative Goals and Objectives:

Goal 3.1: Website Maintenance

Objective: Ensure that the district website is up to date and in compliance with Florida Statute 189.069

Measurement: District Management updates the website as needed when new Board members are elected or appointed, the Board provides direction to post announcements affecting residents of the community, or other updates to the website are required.

Standard: Quarterly website compliance updates are conducted by a third party and results shared with the Board at the next scheduled meeting. Additionally, CDD website contains 100% of the following information: Most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package.

Achieved: Yes ☐ No ☐

4. Operational Goals

Goal 4.1: District Assets

Objective: Ensure that the district assets are maintained in good condition.

Measurement: District hires several licensed vendors to perform work within the district for a variety of projects, and in cases such as landscaping and aquatics maintenance, also perform monthly inspections with photographs documenting their work.

Standard: Each vendor performing work in the district is responsible for providing evidence to the Board of Supervisors that the work they have been contracted to perform has been completed to their satisfaction before any invoices are to be paid.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____ Date: _____

Print Name: _____

Lynwood Community Development District

District Manager: _____ Date: _____

Print Name: _____

Lynwood Community Development District

Tab 9

Lynwood Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2026 - September 30, 2027

1. Financial Goals and Objectives Goal

1.1: Financial Transparency

Objective: Commit to regularly reporting on the financial status of the District.

Measurement: Financial Statements provided to the Board on a monthly basis, which allows for tracking throughout the year as to whether the District is staying on course and operating within the pre-determined operating budget for the fiscal year. Independent financial audit performed by a third party conducted annually, with the audit results shared with the Board at the next meeting immediately following.

Standard: Ending the fiscal year under budget and with enough cash in hand to cover 2-3 months worth of expenses until the tax rolls come in for the new fiscal year and for the annual financial audits to come back clean with no findings.

Achieved: Yes ☐ No ☐

2. Board Meeting Goals and Objectives

2.1: Productive Meetings

Objective: To be orderly, efficient, and to provide a safe working environment for all attendees.

Measurement: Ensure that each Board meeting runs no longer than two hours in duration and that all persons in attendance (Board members, staff, audience, etc.) have the opportunity to be heard during that time without speaking over each other, and that they feel physically safe while in the meeting space.

Standard: Hold each audience member addressing the Board of Supervisors to a total of three minutes, while also reminding Board members that should they choose to engage in a two-way discussion with any given audience member that the three-minute clock starts over from zero each time they respond to the audience member's comment(s). Additionally, if the Board discusses any given topic beyond ten minutes without coming to a decision, to then table the discussion until the next meeting.

Achieved: Yes ☐ No ☐

3. Administrative Goals and Objectives:

Goal 3.1: Website Maintenance

Objective: Ensure that the district website is up to date and in compliance with Florida Statute 189.069

Measurement: District Management updates the website as needed when new Board members are elected or appointed, the Board provides direction to post announcements affecting residents of the community, or other updates to the website are required.

Standard: Quarterly website compliance updates are conducted by a third party and results shared with the Board at the next scheduled meeting. Additionally, CDD website contains 100% of the following information: Most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package.

Achieved: Yes ☐ No ☐

4. Operational Goals

Goal 4.1: District Assets

Objective: Ensure that the district assets are maintained in good condition.

Measurement: District hires several licensed vendors to perform work within the district for a variety of projects, and in cases such as landscaping and aquatics maintenance, also perform monthly inspections with photographs documenting their work.

Standard: Each vendor performing work in the district is responsible for providing evidence to the Board of Supervisors that the work they have been contracted to perform has been completed to their satisfaction before any invoices are to be paid.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____ Date: _____

Print Name: _____

Lynwood Community Development District

District Manager: _____ Date: _____

Print Name: _____

Lynwood Community Development District

Tab 10

MINUTES OF MEETING

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

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Lynwood Community Development District was held on **Friday, July 10, 2026, at 11:00 a.m.** at the offices of Rizzetta & Company, Inc., located at 2700 S. Falkenburg Road Suite 2745, Riverview, Florida 33578.

Present and constituting a quorum were:

Debra Goode	**Board Supervisor, Chairman**
Tammie Murphy	**Board Supervisor, Vice Chair**
Carol Kirchner	**Board Supervisor, Assistant Secretary**
Susie Gomez	**Board Supervisor, Assistant Secretary**
Michael Murphy	**Board Supervisor, Assistant Secretary**

Also present were:

Rachel Welborn	**District Manager; Rizzetta & Co.**
Cari Webster	**District Counsel; Straley Robin Vericker**
Jerry Whited	**District Engineer BDI**
Liz Moore	**Representative, Fieldstone**
Audience	**None**

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

Ms. Welborn called the meeting to order and performed roll call, confirming that a quorum was present.

SECOND ORDER OF BUSINESS **Audience Comments**

There were no members of the general audience in attendance.

THIRD ORDER OF BUSINESS **Staff Reports**

A. Landscape Report and Update
Ms. Moore presented her report to the Board.

DRAFT

> On a Motion by Ms. Goode, seconded by Ms. Gomez, with all in favor, the Board of Supervisors approved *Fieldstone* proposal #23133 for $9,356.60 contingent upon removal included in proposal for the Lynwood Community Development District. 5-0

Fieldstone proposal #23188 for 24" tall Bougainvillea 3 trunk foxtail in purple has been tabled.

B. Sitex Aquatics Reports

The aquatic maintenance report was presented.

C. District Counsel

Ms. Webster provided information to the Board regarding Ethics training to be completed by December 31, 2026.

D. District Engineer

Mr. Whited provided an update and stated 4 more years on ERP. It will not be due again until 2030.

Mr. Whited stated that stormwater removal will be needed next June and will check with new development for buffering requirements.

E. District Manager

i. Review of District Manager Report
ii. Presentation of 2nd Quarter Website Compliance Report

Ms. Welborn presented report and stated the next CDD meeting will be held on Friday, August 14, 2026, at 11:00 a.m. at the offices of Rizzetta & Company located at 2700 S. Falkenburg Road Suite 2745, Riverview, FL 33578. The 2nd Quarter Website Compliance Report was presented.

FOURTH ORDER OF BUSINESS **Business Items**

There being none, the next order of business followed.

FIFTH ORDER OF BUSINESS **Business Administration**

A. Consideration of Minutes of the Board of Supervisors' Meeting held June 12, 2026

> On a Motion by Ms. Murphy, seconded by Ms. Kirchner, with all in favor, the Board of Supervisors approved Meeting Minutes from June 12, 2026, for the Lynwood Community Development District. 5-0

DRAFT

B. Consideration of Operations and Maintenance Expenditures of May 2026

> On a Motion by Ms. Murphy, seconded by Ms. Goode, with all in favor, the Board of Supervisors approved the Operations and Maintenance Expenditures May 2026 ($15,808.18) as presented, for the Lynwood Community Development District. 5-0

SIXTH ORDER OF BUSINESS — Supervisor Requests

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS — Adjournment

> On a Motion by Ms. Gomez, seconded by Ms. Goode, with all in favor, the Board of Supervisors approved adjourning the meeting at 12:17 p.m., for the Lynwood Community Development District.

_____ _____

Assistant Secretary Chair / Vice Chair

DRAFT

Tab 11

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA
MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures
June 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$20,404.78**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Lynwood Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
BOCC Hillsborough County Public Utilities	20260610-1	9086894852-052226	Utilities 05/26	$ 142.65
Brletic Dvorak, Inc.	300263	2479	District Engineering 05/26	$ 2,700.00
Carol A Kirchner	20260615-4	CK061226	BOS Meeting 06/12/206	$ 200.00
Debra K Goode	300265	DG061226	BOS Meeting 06/12/26	$ 200.00
Fieldstone Landscape Services	300268	27961	Landscape Services 06/26	$ 5,500.00
Fieldstone Landscape Services	300268	28064	Landscape Maintenance 06/26	$ 1,053.55
Fieldstone Landscape Services	300268	28099	Irrigation Repair 06/26	$ 97.75
Michael Daniel Murphy	20260615-3	MM061226	BOS Meeting 06/12/26	$ 200.00
Rizzetta & Company, Inc.	300262	INV0000109946	District Management Services 06/26	$ 3,828.24
Site Masters of Florida, LLC	300266	052126-6	Concrete curb disposal 05/26	$ 800.00
Sitex Aquatics, LLC	300269	11165-b	Aquatic Maintenance 06/26	$ 865.20
Straley Robin Vericker	300264	28489	Legal Counsel 05/26	$ 1,072.50
Susan Gomez	20260615-1	SG061226	BOS Meeting 06/12/26	$ 200.00
Tammie Murphy	20260615-2	TM061226	BOS Meeting 06/12/26	$ 200.00

Lynwood Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
TECO	20260624-1	211018276116-060426	Monthly Electric Charges 05/26	$ 27.28
TECO	20260624-1	211018542954-060426	Monthly Electric Charges 05/26	$ 1,305.56
TECO	20260624-1	211018619067-060426	Monthly Electric Charges 05/26	$ 28.57
TECO	20260624-1	221008015820-060326	Monthly Electric Charges 05/26	$ 839.30
TECO	20260624-2	221008163679-060326	Monthly Electric Charges: Lynwood Phase 3 05/26	$ 373.02
TECO	20260609-1	221008593248-052126	Electric Charges 04/26-05/26	$ 615.85
The Observer Group, Inc.	300261	26-01742H	Advertising 05/26	$ 85.31
The Observer Group, Inc.	300267	26-01772H	Legal Advertising 05/26	$ 70.00
Total				**$ 20,404.78**

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
LYNWOOD CDD	9086894852	05/22/2026	06/12/2026

Hillsborough County Florida

Summary of Account Charges

Previous Balance	$142.97
Net Payments - Thank You	$-142.97
Total Account Charges	**$142.65**
AMOUNT DUE	**$142.65**

Important Message

Worried about wasting water from an inefficient irrigation system? To see if you qualify for a free irrigation evaluation that can help conserve water, call UF/IFAS Extension Hillsborough County, 813-744-5519 X 54133

Effective 6/1/2026, AutoPay drafts will be updated from 7 days after bill issue to occurring on the bill due date. No action is required to maintain your enrollment. If you are not currently enrolled, you can sign up at https://www.govone.com/waterbill/

This is your summary of charges. Detailed charges by premise are listed on the following page(s)

Hillsborough County Florida

Make checks payable to: **BOCC**

ACCOUNT NUMBER: **9086894852**

ELECTRONIC PAYMENTS BY CHECK OR

Automated Payment Line: (813) 307-1000
Internet Payments: HCFL.gov/WaterBill
Additional Information: HCFL.gov/Water

THANK YOU!

LYNWOOD CDD
3434 COLWELL AVE SUITE 200
TAMPA FL 33614-8390

9,724 8

DUE DATE	06/12/2026
AMOUNT DUE	$142.65
AMOUNT PAID	

009086894852 3 00000142653

Hillsborough County Florida

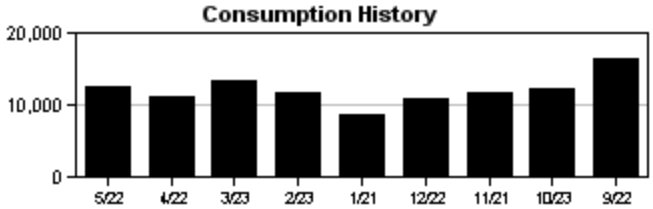
CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
LYNWOOD CDD	9086894852	05/22/2026	06/12/2026

Service Address: 5438 AMARYLLIS GARDEN ST - COMM RCLM MTR

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
703550050	04/22/2026	271970	05/22/2026	284376	12406 GAL	ACTUAL	RECLAIM

Service Address Charges

Reclaimed Water Charge	$8.67
Total Service Address Charges	**$8.67**



Hillsborough County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
LYNWOOD CDD	9086894852	05/22/2026	06/12/2026

Service Address: 2303 DANDELION ST (RCLM GEN USER)

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
61111785	04/21/2026	156543	05/20/2026	158231	168800 GAL	ACTUAL	RECLAIM

Service Address Charges

Reclaimed Water Charge	$115.82
Total Service Address Charges	**$115.82**

Hillsborough County Florida

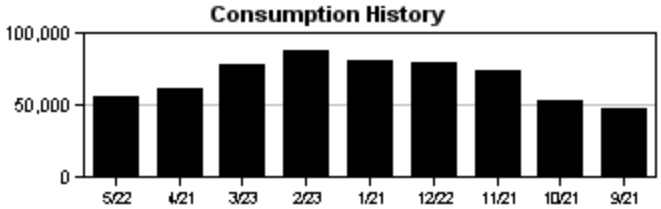
CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
LYNWOOD CDD	9086894852	05/22/2026	06/12/2026

Service Address: 5436 AMARYLLIS GARDEN ST - COMM RCLM MTR

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
703539298	04/21/2026	1246647	05/22/2026	1302510	55863 GAL	ACTUAL	RECLAIM

Service Address Charges

Reclaimed Water Charge	$18.16
Total Service Address Charges	**$18.16**



Brletic Dvorak Inc
536 4th Ave South Unit 4
Saint Petersburg, FL 33701 US
(813) 361-1466
sbrletic@bdiengineers.com

INVOICE

BILL TO
Lynwood CDD
Rizzetta & Company
3434 Colwell Avenue
Suite 200
Tampa, Florida 33614
United States

INVOICE	2479
DATE	05/29/2026
TERMS	Net 30
DUE DATE	06/28/2026

PROJECT NAME
Lynwood CDD

	DESCRIPTION	QTY	RATE	AMOUNT
Project Manager II	[May 08 - May 29]	5:00	180.00	900.00
Project Engineer	[May 14 - May 15]	12:00	150.00	1,800.00

BALANCE DUE **$2,700.00**

Pay invoice

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT
May-26

	HOURS	RATE	PERSON	TOTAL
CDD Activities				
Board Meeting Prep, Attendance, Follow up		$210	S. Brletic	$0.00
Engineer's Reports/Invoicing.	3.50	$180	J. Whited	$630.00
Ownership and Landscape Map; Exhibits	1.00	$180	J. Whited	$180.00
Review, CAD Work, Staff Communication.	12.00	$150	S. Brletic	$1,800.00
ROW Repairs; Vendor Coordination and Staff	0.50	$180	J. Whited	$90.00
Communication.	0.00	$80	S. Ferguson	$0.00
INVOICE TOTAL	17.00			**$2,700.00**

Lynwood CDD
Date: June 12, 2026

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if Paid
Carol Kirchner	X
Debra Goode	X
Michael Murphy	X
Tammie Murphy	X
Susan Gomez	X

(*) Does not get paid

NOTE: Supervisors are only paid if checked present.

EXTENDED MEETING TIMECARD

Meeting Start Time:	11:00 AM
Meeting End Time:	12:33 PM
Total Meeting Time:	1.55 HRS

Time Over _____ (3) Hours:	

Total at $175 per Hour:	$0.00

ADDITIONAL OR CONTINUED MEETING TIMECARD

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at $175 per Hour:	$0.00

Business Mileage Round Trip	
IRS Rate per Mile	$0.725
Mileage to Charge	$0.00

DM Signature: _____

Fieldstone Landscape Services

4801 122nd Avenue North
Clearwater, FL 33762

INVOICE

Invoice Number	27961
Invoice Date	06/01/26
Payment Terms	Net 30
PO Number	
Sales Rep	Elizabeth Moore

Bill To

Lynwood CDD c/o
Rizzetta & Company
3434 Colwell Ave.
Suite 200
Tampa, FL 33614

Property Address

Lynwood CDD
5134 White Chicory Drive
Apollo Beach, FL 33572

Description	Qty / UOM	Rate	Ext. Price	Amount
Landscape Management Contract Renewal 2025 June 2026				**$5,500.00**

Subtotal:	$5,500.00
Sales Tax:	$0.00
Invoice Total:	**$5,500.00**
Credits/Payments:	
Balance Due:	**$5,500.00**

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
$5,500.00	$5,500.00	$0.00	$0.00	$0.00

Fieldstone Landscape Services

4801 122nd Avenue North
Clearwater, FL 33762

INVOICE

Invoice Number	28064
Invoice Date	06/16/26
Payment Terms	Net 30
PO Number	
Sales Rep	Elizabeth Moore

Bill To

Lynwood CDD c/o
Rizzetta & Company
3434 Colwell Ave.
Suite 200
Tampa, FL 33614

Property Address

Lynwood CDD
5134 White Chicory Drive
Apollo Beach, FL 33572

Description	Qty / UOM	Rate	Ext. Price	Amount
Stone installation at front entrance				

Installation of grey granite at front entrance on both sides between the sidewalk and the street.
Granite is 3/4 " to 1" in size.

triangle shaped typically will lock in better and not be as loose as round shape stone.

MT - Maintenance Landscape Enhancement - 06/08/2026				$1,053.55
Maintenance Crew - ENH	6.00 Hrs	$83.00	$498.00	
Black Canyon Granite	1.00 yd	$555.55	$555.55	

Subtotal:	$1,053.55
Sales Tax:	$0.00
Invoice Total:	**$1,053.55**
Credits/Payments:	
Balance Due:	**$1,053.55**

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
$9,053.55	$0.00	$0.00	$0.00	$0.00

Fieldstone Landscape Services

4801 122nd Avenue North
Clearwater, FL 33762

INVOICE

Invoice Number	28099
Invoice Date	06/24/26
Payment Terms	Net 30
PO Number	
Sales Rep	Elizabeth Moore

Bill To

Lynwood CDD c/o
Rizzetta & Company
3434 Colwell Ave.
Suite 200
Tampa, FL 33614

Property Address

Lynwood CDD
5134 White Chicory Drive
Apollo Beach, FL 33572

Description	Qty / UOM	Rate	Ext. Price	Amount
Landscape Management Contract Renewal 2025				
IRR - Pre-Approved Repairs - 06/23/2026				$97.75
Labor - 06/23/26	0.92 Hrs	$80.00	$73.60	
Drip- Coupler	18.00 ea	$0.48	$8.55	
Drip- Pipe	12.00 ft	$0.53	$6.37	
Drip- Tee	2.00 ea	$0.77	$1.53	
Hunter PRO Nozzle 10 ft. Radius Adjustable Arc	1.00 ea	$1.91	$1.91	
Pop up- spray hunter 6' no side	1.00 ea	$5.80	$5.80	

Subtotal:	$97.75
Sales Tax:	$0.00
Invoice Total:	**$97.75**
Credits/Payments:	
Balance Due:	**$97.75**

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
$9,151.30	$0.00	$0.00	$0.00	$0.00

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/2/2026	INV0000109946

Bill To:

Lynwood CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00477

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,420.08	$1,420.08
Administrative Services	1.00	$355.00	$355.00
Dissemination Services	1.00	$83.33	$83.33
Financial & Revenue Collections	1.00	$284.00	$284.00
Management Services	1.00	$1,585.83	$1,585.83
Website Compliance & Management	1.00	$100.00	$100.00

Subtotal	$3,828.24
Total	$3,828.24

Site Masters of Florida, LLC
5551 Bloomfield Blvd.
Lakeland, FL 33810
Phone: (813) 917-9567
Email: tim.sitemastersofflorida@yahoo.com

INVOICE
#052126-6

To: Lynwood CDD
5844 Old Pasco Road
Wesley Chapel, FL 33544

Date: May 21, 2026

Removed the disposal of recently installed concrete adjacent to curb on both sides of Dandelion Street entrance.

TOTAL $800

INVOICE

Sitex Aquatics, LLC
PO Box 917
Parrish, FL 34219

office@sitexaquatics.com
+1 (813) 564-2322

Bill to
Lynwood CDD
Rizzetta
P.O. Box 32414 Charlotte, NC 28232

Invoice details
Invoice no.: 11165-b
Terms: Net 30
Invoice date: 06/01/2026
Due date: 07/01/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Aquatic Maintenance**	Monthly Lake Maintenance- 6 Ponds & 2 Mitigation Ponds	1	$840.00	$840.00
2.		**Additional Services**	Temporary Fuel Surcharge	1	$25.20	$25.20

Total **$865.20**

Ways to pay

BANK

View and pay

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606
Telephone (813) 223-9400
Federal Tax Id. - 20-1778458

Lynwood CDD
P.O. Box 32414
Charlotte, NC 28232

June 04, 2026
Client: 001519
Matter: 000001
Invoice #: 28489

RE: General

For Professional Services Rendered Through May 31, 2026

SERVICES

Date	Person	Description of Services	Hours	Amount
5/6/2026	CAW	REVIEW AGENDA AND PREPARE FOR MAY BOARD MEETING; EMAIL CORRESPONDENCE WITH DISTRICT MANAGER REGARDING MEETING.	0.4	$130.00
5/7/2026	CAW	EMAIL CORRESPONDENCE WITH DISTRICT MANAGER REGARDING BUDGET APPROVAL AND ADOPTION DATES.	0.2	$65.00
5/8/2026	CAW	PREPARE FOR AND ATTEND MAY BOARD MEETING IN PERSON.	2.7	$877.50
		Total Professional Services	3.3	$1,072.50

Total Services	$1,072.50	
Total Disbursements	$0.00	
Total Current Charges		$1,072.50
Previous Balance		$540.00
Less Payments		*($540.00)*
PAY THIS AMOUNT		**$1,072.50**

Please Include Invoice Number on all Correspondence

Statement Date: June 04, 2026

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

TampaElectric.com

LYNWOOD COMMUNITY DEVELOPMENT
2282 19TH AVE NE, COLUMNS
APOLLO BEACH, FL 33572

RECEIVED
JUN 10 2026

Amount Due:	$27.28
Due Date: June 25, 2026	
Account #: 211018276116	

Account Summary

Current Service Period: April 30, 2026 - May 29, 2026

Previous Amount Due	$27.45
Payment(s) Received Since Last Statement	-$27.45
Current Month's Charges	**$27.28**
Amount Due by June 25, 2026	**$27.28**

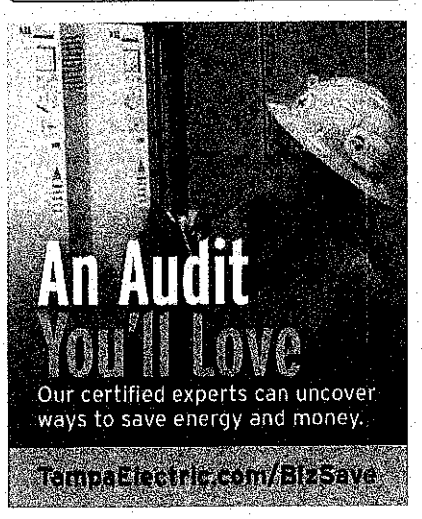
Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight

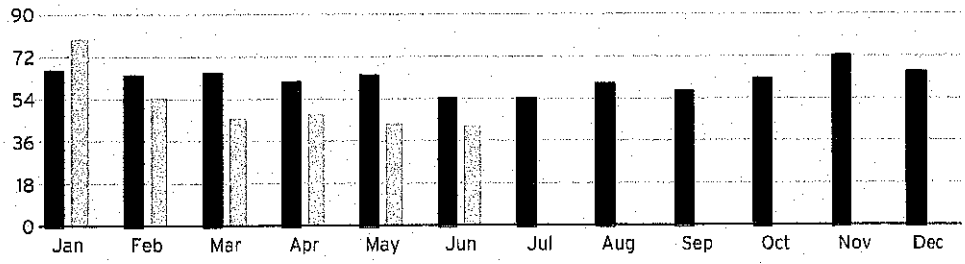
Your average daily kWh used was 50% lower than the same period last year.

Your average daily kWh used was **0% higher** than it was in your previous period.

Scan here to view your account online.



Monthly Usage *(kWh)*



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

To ensure prompt credit, please return stub portion of this bill with your payment.

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

Account #: 211018276116
Due Date: June 25, 2026

Amount Due:	$27.28
Payment Amount: $ _____	

688421372901

Pay your bill online at TampaElectric.com
See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

LYNWOOD COMMUNITY DEVELOPMENT
3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

688421372901211018276116000000000027288

TECO TAMPA ELECTRIC AN EMERA COMPANY

Service For:
2282 19TH AVE NE
COLUMNS, APOLLO BEACH, FL 33572

Account #: 211018276116
Statement Date: June 04, 2026
Charges Due: June 25, 2026

Meter Read

Meter Location: ENTRY LIGHTS
Service Period: Apr 30, 2026 - May 29, 2026 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000577369	05/29/2026	5,186		5,143		43 kWh	1	30 Days

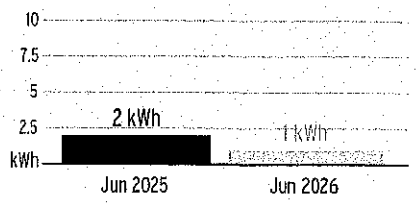
Charge Details

Electric Charges

Daily Basic Service Charge	*30 days @ $0.66000*	$19.80
Energy Charge	*43 kWh @ $0.09202/kWh*	$3.96
Fuel Charge	*43 kWh @ $0.03516/kWh*	$1.51
Storm Protection Charge	*43 kWh @ $0.00568/kWh*	$0.24
Clean Energy Transition Mechanism	*43 kWh @ $0.00418/kWh*	$0.18
Storm Surcharge	*43 kWh @ $0.02121/kWh*	$0.91
Florida Gross Receipt Tax		$0.68
Electric Service Cost		**$27.28**

Total Current Month's Charges $27.28

Avg kWh Used Per Day



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TECO TAMPA ELECTRIC AN EMERA COMPANY

TampaElectric.com

LYNWOOD COMMUNITY DEVELOPMENT
LYNWWOD SUBDIVISION ON 19TH AVE, LIGHTS
APOLLO BEACH, FL 33570

Statement Date: June 04, 2026

Amount Due:	**$1,305.56**

Due Date: June 25, 2026
Account #: 211018542954

Account Summary

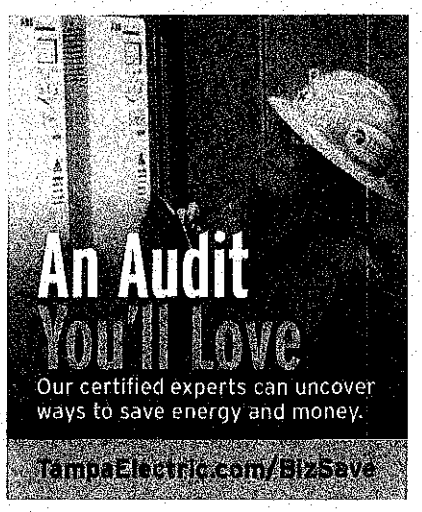
Current Service Period: April 30, 2026 - May 29, 2026

Previous Amount Due	$1,305.56
Payment(s) Received Since Last Statement	-$1,305.56
Current Month's Charges	**$1,305.56**
Amount Due by June 25, 2026	**$1,305.56**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

JUN 10 2026

Scan here to view your account online.



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00004016-0006538-Page 1 of 12

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TECO TAMPA ELECTRIC AN EMERA COMPANY

Account #: 211018542954
Due Date: June 25, 2026

Amount Due:	**$1,305.56**

Payment Amount: $ _____

690890515551

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3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

690890515551211018542954000000130556 3

TECO TAMPA ELECTRIC AN EMERA COMPANY

Service For:
LYNWWOD SUBDIVISION ON 19TH AVE
LIGHTS, APOLLO BEACH, FL 33570

Account #: 211018542954
Statement Date: June 04, 2026
Charges Due: June 25, 2026

Service Period: Apr 30, 2026 - May 29, 2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	*532 kWh @ $0.03411/kWh*	$18.15
Fixture & Maintenance Charge	*28 Fixtures*	$465.08
Lighting Pole / Wire	*28 Poles*	$792.96
Lighting Fuel Charge	*532 kWh @ $0.03452/kWh*	$18.36
Storm Protection Charge	*532 kWh @ $0.00574/kWh*	$3.05
Clean Energy Transition Mechanism	*532 kWh @ $0.00043/kWh*	$0.23
Storm Surcharge	*532 kWh @ $0.01230/kWh*	$6.54
Florida Gross Receipt Tax		$1.19
Lighting Charges		**$1,305.56**

Total Current Month's Charges $1,305.56

00004016-0008538-Page 2 of 12

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TampaElectric.com

LYNWOOD COMMUNITY DEVELOPMENT
2398 NE 19TH AVE, SIGN
APOLLO BEACH, FL 33572

Statement Date: June 04, 2026

Amount Due:	**$28.57**

Due Date: June 25, 2026
Account #: 211018619067

JUN 10 2026

Account Summary

Current Service Period: April 30, 2026 - May 29, 2026

Previous Amount Due	$29.09
Payment(s) Received Since Last Statement	-$29.09
Current Month's Charges	**$28.57**
Amount Due by June 25, 2026	**$28.57**

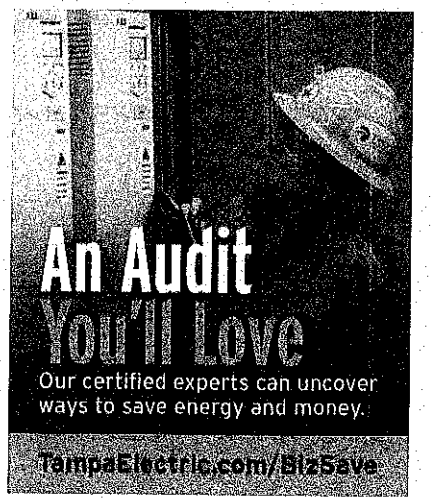
Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight

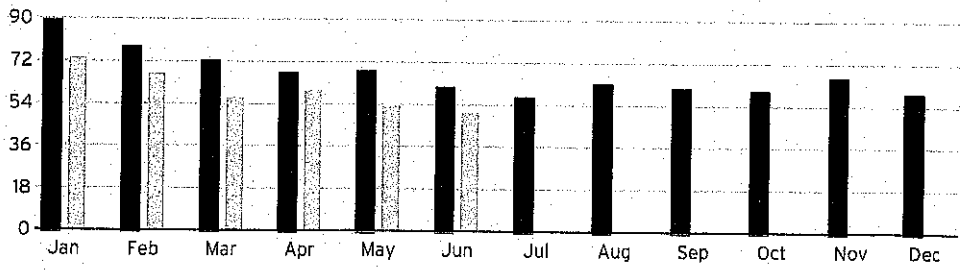
Your average daily kWh used was **0% higher** than the same period last year.

Your average daily kWh used was **0% higher** than it was in your previous period.

Scan here to view your account online.



Monthly Usage *(kWh)*



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TECO TAMPA ELECTRIC AN EMERA COMPANY

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Account #: 211018619067
Due Date: June 25, 2026

Amount Due:	**$28.57**
Payment Amount: $ _____	

690890515552

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Please write your account number on the memo line of your check.

690890515552211018619067000000028577

TECO TAMPA ELECTRIC AN EMERA COMPANY

Service For:
2398 NE 19TH AVE
SIGN, APOLLO BEACH, FL 33572

Account #: 211018619067
Statement Date: June 04, 2026
Charges Due: June 25, 2026

Meter Read

Service Period: Apr 30, 2026 - May 29, 2026 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000829735	05/29/2026	3,413		3,362		51 kWh	1	30 Days

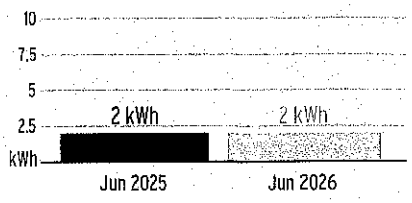
Charge Details

Electric Charges

Daily Basic Service Charge	*30 days @ $0.66000*	$19.80
Energy Charge	*51 kWh @ $0.09202/kWh*	$4.69
Fuel Charge	*51 kWh @ $0.03516/kWh*	$1.79
Storm Protection Charge	*51 kWh @ $0.00568/kWh*	$0.29
Clean Energy Transition Mechanism	*51 kWh @ $0.00418/kWh*	$0.21
Storm Surcharge	*51 kWh @ $0.02121/kWh*	$1.08
Florida Gross Receipt Tax		$0.71
Electric Service Cost		**$28.57**

Total Current Month's Charges **$28.57**

Avg kWh Used Per Day



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LYNWOOD COMMUNITY DEVELOPMENT
LYNWOOD PH 2 ON 19TH AVE, LIGHTS
APOLLO BEACH, FL 33570

Statement Date: June 03, 2026

Amount Due:	**$839.30**

Due Date: June 24, 2026
Account #: 221008015820

RECEIVED JUN - 8 2026

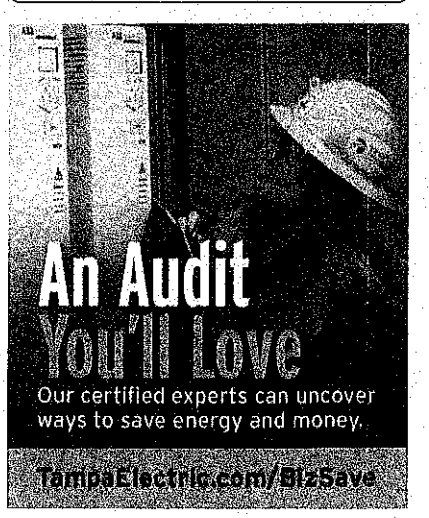
Account Summary

Current Service Period: April 29, 2026 - May 28, 2026

Previous Amount Due	$839.30
Payment(s) Received Since Last Statement	-$839.30
Current Month's Charges	**$839.30**
Amount Due by June 24, 2026	**$839.30**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Scan here to view your account online.



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00005143-0010832-Page 1 of 4

To ensure prompt credit, please return stub portion of this bill with your payment.

TECO TAMPA ELECTRIC AN EMERA COMPANY

Account #: 221008015820
Due Date: June 24, 2026

Amount Due:	**$839.30**
Payment Amount: $ _____	

613113099484

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00005143 FTECO106042603022010 00000 02 00000000 12296 002
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3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

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P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

613113099484221008015820000000000839306

TECO TAMPA ELECTRIC AN EMERA COMPANY

Service For:
LYNWOOD PH 2 ON 19TH AVE
LIGHTS, APOLLO BEACH, FL 33570

Account #: 221008015820
Statement Date: June 03, 2026
Charges Due: June 24, 2026

Service Period: Apr 29, 2026 - May 28, 2026

Rate Schedule: Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	*342 kWh @ $0.03411/kWh*	$11.67
Fixture & Maintenance Charge	*18 Fixtures*	$298.98
Lighting Pole / Wire	*18 Poles*	$509.76
Lighting Fuel Charge	*342 kWh @ $0.03452/kWh*	$11.81
Storm Protection Charge	*342 kWh @ $0.00574/kWh*	$1.96
Clean Energy Transition Mechanism	*342 kWh @ $0.00043/kWh*	$0.15
Storm Surcharge	*342 kWh @ $0.01230/kWh*	$4.21
Florida Gross Receipt Tax		$0.76
Lighting Charges		**$839.30**

Total Current Month's Charges $839.30

00005143-0010832-Page 2 of 4

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LYNWOOD COMMUNITY DEVELOPMENT
LYNWOOD PH 3 ON 19TH AVE
APOLLO BEACH, FL 33572

Statement Date: June 03, 2026

Amount Due:	**$373.02**

Due Date: June 24, 2026
Account #: 221008163679

Account Summary

Current Service Period: April 29, 2026 - May 28, 2026

Previous Amount Due	$373.02
Payment(s) Received Since Last Statement	-$373.02
Current Month's Charges	**$373.02**
Amount Due by June 24, 2026	**$373.02**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

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TECO TAMPA ELECTRIC AN EMERA COMPANY

Account #: 221008163679
Due Date: June 24, 2026

Amount Due:	**$373.02**
Payment Amount: $ _____	

625458738286

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9428 CAMDEN FIELD PKWY
RIVERVIEW, FL 33578

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625458738286221008163679000000373026

TECO TAMPA ELECTRIC AN EMERA COMPANY

Service For:
LYNWOOD PH 3 ON 19TH AVE
APOLLO BEACH, FL 33572

Account #: 221008163679
Statement Date: June 03, 2026
Charges Due: June 24, 2026

Service Period: Apr 29, 2026 - May 28, 2026

Rate Schedule: Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	*152 kWh @ $0.03411/kWh*	$5.18
Fixture & Maintenance Charge	*8 Fixtures*	$132.88
Lighting Pole / Wire	*8 Poles*	$226.56
Lighting Fuel Charge	*152 kWh @ $0.03452/kWh*	$5.25
Storm Protection Charge	*152 kWh @ $0.00574/kWh*	$0.87
Clean Energy Transition Mechanism	*152 kWh @ $0.00043/kWh*	$0.07
Storm Surcharge	*152 kWh @ $0.01230/kWh*	$1.87
Florida Gross Receipt Tax		$0.34
Lighting Charges		**$373.02**

Total Current Month's Charges **$373.02**

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AN EMERA COMPANY

TampaElectric.com

LYNWOOD COMMUNITY DEVELOPMENT
5524 RAINWOOD MEADOWS DR 3B, SOLAR
RUSKIN, FL 33570

Statement Date: May 21, 2026

Amount Due:	**$615.85**

Due Date: June 11, 2026
Account #: 221008593248

MAY 26 2026

Account Summary

Current Service Period: April 17, 2026 - May 15, 2026

Previous Amount Due	$615.85
Payment(s) Received Since Last Statement	-$615.85
Current Month's Charges	**$615.85**
Amount Due by June 11, 2026	**$615.85**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

00000349-0000833-Page 1 of 4

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DON'T TOUCH DOWNED POWER LINES OR POLES.

Assume downed power lines and poles are energized, stay away, **call 911**, then call us at 877-588-1010.

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TECO
TAMPA ELECTRIC
AN EMERA COMPANY

Account #: 221008593248
Due Date: June 11, 2026

Amount Due:	**$615.85**

Payment Amount: $ _____

646446287120

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LYNWOOD COMMUNITY DEVELOPMENT
3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

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TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

646446287120221008593248000000000615855

TECO TAMPA ELECTRIC AN EMERA COMPANY

Service For:
5524 RAINWOOD MEADOWS DR 3B
SOLAR, RUSKIN, FL 33570

Account #: 221008593248
Statement Date: May 21, 2026
Charges Due: June 11, 2026

Service Period: Apr 17, 2026 - May 15, 2026

Rate Schedule: LS-2 Customer Specified Lighting

Charge Details

Electric Charges

Lighting Service Items LS-2 (Bright Choices) for 29 days

Lighting Energy Charge	$0.00
Monthly Charge	$615.85
Lighting Fuel Charge	$0.00
Storm Protection Charge	$0.00
Clean Energy Transition Mechanism	$0.00
Storm Surcharge	$0.00
Florida Gross Receipt Tax	$0.00
Lighting Charges	**$615.85**

Total Current Month's Charges $615.85

Important Messages

Be Prepared This Storm Season
Visit **FloridaDisaster.org** or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update
Tampa Electric's fuel mix for the 12-month period ending March 2026 includes 78% natural gas, 12% solar, 10% purchased power and 0% coal.

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Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-01742H **Date 05/22/2026**

Attn:
Lynwood CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-01742H **Notice of Qualifying Period for Candidates for the Board of Supervisors** **RE:** Lynwood CDD Board of Supervisors Qualifying Period Commence at noon on Monday 6/8/26 and Close at noon on 6/12/26 **Published:** 5/22/2026	$85.31

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$85.31**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE
The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

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INVOICE

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NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for seats on the Board of Supervisors of the Lynwood Community Development District (the **"District"**) will commence at **noon on Monday June 8, 2026, and close at noon on Friday June 12, 2026.** Candidates may qualify for the office of board member of the District with the Hillsborough County Supervisor of Elections by mail to the Robert L. Gilder Elections Service Center (Attn: Candidate Services) or in person at the following office locations:

Fred B. Karl County Center
601 E. Kennedy Blvd, 16th Floor
Tampa, FL 33602

Robert L. Gilder Elections Service Center
2514 North Falkenburg Rd.
Tampa, FL 33619

SouthShore Regional Service Center
410 30th Street SE
Ruskin, FL 33570

Northwest Regional Office
4575 Gunn Hwy.
Tampa, FL 33624

Southeast Regional Office
10020 South U.S. Hwy. 301
Riverview, FL 33578

All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Hillsborough County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The District has two (2) seats up for election, specifically **seats 1 and 2.** Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, in the manner prescribed by law for general elections.

Please note that information in this notice is subject to change. For the latest information and additional information, please contact the office of the Hillsborough County Supervisor of Elections or visit their website at https://www.votehillsborough.gov.

May 22, 2026 26-01742H

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

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INVOICE

Legal Advertising

Invoice # 26-01772H **Date 05/22/2026**

Attn:
Lynwood CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-01772H **Notice of Revised Workshop Meetings** **RE:** Lynwood CDD Fiscal Year 2025-2026 Board of Supervisors Workshops at 6:00 PM **Published:** 5/22/2026	$70.00

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$70.00**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE
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INVOICE

Legal Advertising

NOTICE OF REVISED WORKSHOP MEETINGS FOR LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2025-2026 Workshops of the Board of Supervisors of the Lynwood Community Development District shall be held at **6:00 p.m. at the Lynwood Clubhouse, 4911 White Chicory Drive, Apollo Beach, Florida 33572.** The revise3d workshop dates are as follows:

June 1, 2026
July 6, 2026
August 10, 2026
September 7, 2026

The workshops will be open to the public, involve discussion on upcoming regular meeting agenda topics and will be conducted in accordance with the provisions of Florida Law for community development districts. Any workshop may be continued with no additional notice to a date, time and place to be specified on the record at a workshop. A copy of the agenda for the workshops listed above may be obtained from Rizzetta & Company, 3434 Coldwell Avenue, Suite 200, Tampa, Florida 33614, at (813) 994-1001, one week prior to the workshop.

There may be occasions when one or more supervisors will participate by telephone or other remote device.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at a workshop because of a disability or physical impairment should contact Rizzetta & Company at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District Office at least forty-eight (48) hours prior to the date of the workshop.

Rizzetta & Company, District Management
May 22, 2026 26-01772H

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

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Tab 12

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Lynwood Community Development District
Hillsborough County, Florida

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 30, 2026, on our consideration of the Lynwood Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated March 30, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
March 30, 2026

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

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $178,492.

- The change in the District's total net position in comparison with the prior fiscal year was ($142,845), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $740,899. A portion of fund balance is non-spendable for prepaid items and deposits, restricted for debt service and future capital repairs and replacement and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

The government-wide financial statements include all governmental activities that are principally supported by developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund. Both funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	$ 745,052	$ 638,884
Capital assets	4,879,235	5,285,838
Total assets	5,624,287	5,924,722
Current liabilities	209,365	228,158
Long-term liabilities	5,236,430	5,375,227
Total liabilities	5,445,795	5,603,385
Net position		
Net invested in capital assets	(497,195)	(63,089)
Restricted for debt service	304,645	118,138
Unrestricted	371,042	266,288
Total net position	$ 178,492	$ 321,337

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

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

Change in Net Position

	2025	2024
Program revenues	$ 795,142	$ 774,565
General revenues	5,816	25,471
Total revenues	800,958	800,036
Expenses		
General government	109,200	140,182
Maintenance and operations	605,831	566,049
Culture and recreation	-	9,150
Interest on long-term debt	228,772	234,274
Total expenses	943,803	949,655
Change in net position	(142,845)	(149,619)
Net position - beginning of year	321,337	470,956
Net position - end of year	$ 178,492	$ 321,337

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $943,803, which consisted of interest on long-term debt and costs associated with general expenditures and constructing and maintaining certain capital improvements of the District. The costs of the District's activities were funded by assessments.

GENERAL BUDGETING HIGHLIGHTS

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

The variance between budgeted and actual general fund revenues is not significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $4,879,235 invested in capital assets More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $5,376,430 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Lynwood Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	$ 257,302
Investments	101,417
Deposits	3,766
Prepaid items	12,710
Restricted assets:	
Investments	369,857
Capital assets:	
Depreciable	4,879,235
TOTAL ASSETS	$ 5,624,287
LIABILITIES	
Accounts payable and accrued expenses	$ 4,153
Accrued interest payable	65,212
Bonds payable, due within one year	140,000
Bonds payable, due in more than one year	5,236,430
TOTAL LIABILITIES	5,445,795
NET POSITION	
Net investment in capital assets	(497,195)
Restricted for:	
Debt service	304,645
Unrestricted	371,042
TOTAL NET POSITION	$ 178,492

The accompanying notes are an integral part of this financial statement

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities				
General government	$ 109,200	$ 109,200	$ -	$ -
Maintenance and operations	605,831	298,165	-	(307,666)
Interest on long-term debt	228,772	368,632	19,145	159,005
Total governmental activities	$ 943,803	$ 775,997	$ 19,145	(148,661)
General revenues:				
Unrestricted investment earnings				5,816
Total general revenues				5,816
Change in net position				(142,845)
Net position - October 1, 2024				321,337
Net position - September 30, 2025				$ 178,492

The accompanying notes are an integral part of this financial statement

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
ASSETS			
Cash and cash equivalents	$ 257,302	$ -	$ 257,302
Investments	101,417	369,857	471,274
Deposits	3,766	-	3,766
Prepaid items	12,710	-	12,710
TOTAL ASSETS	$ 375,195	$ 369,857	$ 745,052
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	$ 4,153	$ -	$ 4,153
TOTAL LIABILITIES	4,153	-	4,153
FUND BALANCES			
Nonspendable:			
Prepaid items and deposits	16,476	-	16,476
Restricted for:			
Debt service	-	369,857	369,857
Unassigned	354,566	-	354,566
TOTAL FUND BALANCES	371,042	369,857	740,899
TOTAL LIABILITIES AND FUND BALANCES	$ 375,195	$ 369,857	$ 745,052

The accompanying notes are an integral part of this financial statement

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 740,899
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	6,099,044
Less accumulated depreciation	(1,219,809)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(65,212)
Original issue discount	28,570
Governmental bonds payable	(5,405,000)
Net Position of Governmental Activities	$ 178,492

The accompanying notes are an integral part of this financial statement

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
REVENUES			
Assessments	$ 407,365	$ 368,632	$ 775,997
Investment earnings	5,816	19,145	24,961
TOTAL REVENUES	413,181	387,777	800,958
EXPENDITURES			
General government	109,200	-	109,200
Maintenance and operations	199,228	-	199,228
Debt			
Principal	-	155,000	155,000
Interest expense	-	229,498	229,498
TOTAL EXPENDITURES	308,428	384,498	692,926
EXCESS REVENUES OVER (UNDER) EXPENDITURES	104,753	3,279	108,032
FUND BALANCE			
Beginning of year	266,289	366,578	632,867
End of year	$ 371,042	$ 369,857	$ 740,899

The accompanying notes are an integral part of this financial statement

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 108,032
Amount reported for governmental activities in the Statement of Activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	155,000
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Current year provision for depreciation	(406,603)
Change in accrued interest payable	1,929
Provision for amortization of bond discount	(1,203)
Change in Net Position of Governmental Activities	$ (142,845)

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Lynwood Community Development District ("District") was established on March 13, 2019 by the Board of County Commissioners of Hillsborough County, Florida Ordinance No. 19-2 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for:

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

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

The District reports the following major governmental funds:

General Fund

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

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

Debt Service Fund

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

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

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

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

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

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

Capital Assets

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

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

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

Assets	Years
Infrastructure	15

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

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

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position

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

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

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

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

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

Other Disclosures

Use of Estimates

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

NOTE C - BUDGETARY INFORMATION

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First American Treasury Obligation CL Y	$ 369,857	S&P AAAm	Weighted average of the fund portfolio: 48 days
Certificate of Deposit	101,417	N/A	1/11/2026
Total Investments	$ 471,274		

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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

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

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

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

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

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;

- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,

- Level 3: Investments whose inputs are unobservable.

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

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

NOTE E - CAPITAL ASSETS

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

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, being depreciated				
Infrastructure	$ 6,099,044	$ -	$ -	$ 6,099,044
Total capital assets, being depreciated	6,099,044	-	-	6,099,044
Less accumulated depreciation for:				
Infrastructure	813,206	406,603	-	1,219,809
Total accumulated depreciation	813,206	406,603	-	1,219,809
Total capital assets, being depreciated - net	5,285,838	(406,603)	-	4,879,235
Governmental activities capital assets - net	$ 5,285,838	$ (406,603)	$ -	$ 4,879,235

Depreciation expense was charged to maintenance and operations.

NOTE F – LONG-TERM LIABILITIES

$6,185,000 Special Assessment Bonds, Series 2019 – On June 18, 2019, the District issued $6,185,000 in Special Assessment Bonds, Series 2019. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. The Bonds are payable through June 2049. The Bonds bear interest ranging from 3.25% to 4.375% payable semi-annually on the fifteenth day of each June and December. Principal is due serially each June 15, commencing June 2020.

The Series 2019 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2019 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2024.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment Bonds, Series 2019	$ 5,560,000	$ -	$ 155,000	$ 5,405,000	$ 140,000
	5,560,000	-	155,000	5,405,000	140,000
Unamortized bond discount	(29,773)	-	(1,203)	(28,570)	-
	$ 5,530,227	$ -	$ 153,797	$ 5,376,430	$ 140,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

September 30,	Principal	Interest	Total
2026	$ 140,000	$ 224,281	$ 364,281
2027	145,000	219,206	364,206
2028	150,000	213,950	363,950
2029	155,000	208,513	363,513
2030	160,000	202,894	362,894
2031-2035	895,000	916,869	1,811,869
2036-2040	1,090,000	722,669	1,812,669
2041-2045	1,355,000	470,312	1,825,312
2046-2049	1,315,000	146,781	1,461,781
	$ 5,405,000	$ 3,325,475	$ 8,730,475

NOTE G - MANAGEMENT COMPANY

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

NOTE H - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. The District has not filed any claims under this commercial coverage during the last three years.

LYNWOOD COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Assessments	$ 382,771	$ 407,365	$ 24,594
Investment earnings	-	5,816	5,816
TOTAL REVENUES	382,771	413,181	30,410
EXPENDITURES			
Current			
General government	119,133	109,200	9,933
Maintenance and operations	263,638	199,228	64,410
TOTAL EXPENDITURES	382,771	308,428	74,343
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ -	104,753	$ 104,753
FUND BALANCES			
Beginning of year		266,289	
End of year		$ 371,042	

* Original and final budget.

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

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

The variance between budgeted and actual general fund revenues is not significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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

To the Board of Directors
Lynwood Community Development District
Hillsborough County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lynwood Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise the Lynwood Community Development District's basic financial statements and have issued our report thereon dated March 30, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
March 30, 2026

DMHB
DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors
Lynwood Community Development District
Hillsborough County, Florida

We have examined Lynwood Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

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

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
March 30, 2026

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Management Letter

To the Board of Supervisors
Lynwood Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the financial statements of the Lynwood Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 30, 2026.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 30, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate with in the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Lynwood Community Development District reported:

a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 1.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $21,530.
e. The District does not have any construction projects with a total cost of at least $65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Lynwood Community Development District reported:

a. The rate or rates of non-ad valorem special assessments imposed by the District range from $1,145 to $1,431 per residential unit.
b. The total amount of special assessments collected by or on behalf of the District as $775,997.
c. The total amount of outstanding bonds issued by the District as $5,405,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
March 30, 2026