

LEXINGTON OAKS
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2021

Approved Tentative Budget
(Approved on 05/21/20)

Prepared by:



LEXINGTON OAKS

Community Development District

Table of Contents

	<u>Page</u>
<u>BUDGET OVERVIEW</u>	
Budget Modifications.....	1 - 2
 <u>OPERATING BUDGET</u>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	3 - 6
Budget Narrative	7 - 14
Exhibit A - Allocation of Fund Balances	15 - 16
 General Fund - Hawthorne Gate Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	17
Exhibit B - Allocation of Fund Balances	18
 General Fund - Preakness Gate Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	19
Exhibit C - Allocation of Fund Balances	20

LEXINGTON OAKS

Community Development District

Table of Contents

	<u>Page</u>
<u>DEBT SERVICE BUDGETS</u>	
Series 2011	
Summary of Revenues, Expenditures and Changes in Fund Balances	21
Amortization Schedule	22
Series 2017	
Summary of Revenues, Expenditures and Changes in Fund Balances	23
Amortization Schedule	24
Budget Narrative	25
<u>SUPPORTING BUDGET SCHEDULES</u>	
2020-2021 Non-Ad Valorem Assessment Summary	26 - 28

Lexington Oaks
Community Development District

Budget Modifications
Fiscal Year 2021

Budget Modifications FY 2021**Administration**

- ProfServ-Legal Services - Increase from \$10,000 to \$14,000 4/16/20 Meeting

Field

- R&M-Annuals - Increase from \$14,000 to \$18,270 4/16/20 Meeting
- R&M-Tree Replacement - Decrease from \$18,000 to \$12,500 4/16/20 Meeting
- Miscellaneous-Contingency - Decrease from \$140,000 to \$125,000 4/16/20 Meeting
- Miscellaneous-Contingency - Increase from \$22,444 to \$140,000 3/19/20 Meeting

- Capital Improvements - Decrease from \$75,000 to \$70,000, June workshop
- Miscellaneous-Contingency - Decrease from \$70,000 to \$50,000, June workshop

- Capital Improvements - Increase from \$70,000 to \$75,000, July workshop
- Miscellaneous-Contingency - Decrease from \$50,000 to \$20,000, July workshop

Parks and Recreation - General

- Payroll-Salaries - Increase from \$82,000 to \$84,050 4/16/20 Meeting
- Payroll-Site Manager - Increase from \$60,600 to \$64,000 4/16/20 Meeting
- FICA Taxes - Increase from \$10,913 to \$11,326 4/16/20 Meeting
- Contracts-Pools - Increase from \$12,600 to \$16,000 4/16/20 Meeting (1)
- R&M-Clubhouse - Increase from \$18,000 to \$20,000 4/16/20 Meeting
- R&M-Parks - Decrease from \$3,000 to \$2,000 4/16/20 Meeting
- R&M-Pools - Increase from \$16,000 to \$20,000 4/16/20 Meeting
- R&M-Fitness Center - Increase from \$10,000 to \$12,000 4/16/20 Meeting
- Op Supplies-Clubhouse - Increase from \$15,000 to \$16,000 4/16/20 Meeting

Reserves

- Reserve-Fitness Center - Increase from \$9,000 to \$12,000 4/16/20 Meeting
- Reserve-Pool - Increase from \$12,000 to \$25,000 4/16/20 Meeting
- Reserve-Ponds/Drainage - Decrease from \$70,000 to \$60,000 4/16/20 Meeting
- Reserve-Sidewalks/Irrigation - Decrease from \$21,000 to \$16,000 4/16/20 Meeting

Hawthorne

- Reserve-Gate - Increase from \$940 to \$1,500 5/7/20 email
- Reserve-Roadways - Increase from \$2,835 to \$5,000 5/7/20 email
- Reserve-Sidewalks - Increase from \$2,444 to \$5,000 5/7/20 email

Budget Modifications FY 2021

Preakness

- Reserve-Gate - Increase from \$940 to \$2,000 5/7/20 email
- Reserve-Roadways - Increase from \$4,893 to \$18,000 5/7/20 email
- Reserve-Sidewalks - Increase from \$4,611 to \$6,000 5/7/20 email

(1) Note: Contracts-Pools - This Projected increase doesn't equal the current monthly \$1,050

Lexington Oaks
Community Development District

Operating Budget
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU APR-2020	MAY- SEPT-2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 10,135	\$ 19,742	\$ 18,000	\$ 7,362	\$ 500	\$ 7,862	\$ 18,000
Room Rentals	10,629	10,799	8,000	4,772	200	4,972	8,000
Interest - Tax Collector	130	251	-	106	-	106	-
Special Assmnts- Tax Collector	1,249,252	1,259,541	1,278,860	1,265,675	13,185	1,278,860	1,406,115
Special Assmnts- Discounts	(47,236)	(46,993)	(51,154)	(48,583)	-	(48,583)	(56,245)
Settlements	2,989	-	-	12,710	-	12,710	-
Other Miscellaneous Revenues	13,461	14,621	18,000	11,116	300	11,416	18,000
TOTAL REVENUES	1,239,360	1,257,961	1,271,706	1,253,158	14,185	1,267,343	1,393,870

EXPENDITURES

Administrative

P/R-Board of Supervisors	17,800	22,200	23,000	11,400	9,000	20,400	23,000
Payroll-Other	4,167	3,629	4,200	2,082	1,487	3,569	4,200
FICA Taxes	1,362	1,698	1,760	872	689	1,561	1,760
Unemployment Compensation	18	22	30	11	11	22	30
ProfServ-Arbitrage Rebate	1,200	1,200	1,200	600	600	1,200	1,200
ProfServ-Dissemination Agent	2,000	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	41,977	17,598	27,000	6,300	20,700	27,000	27,000
ProfServ-Legal Services	11,504	10,504	10,000	8,007	1,993	10,000	14,000
ProfServ-Mgmt Consulting Serv	54,042	55,663	56,776	33,119	23,657	56,776	57,912
ProfServ-Property Appraiser	150	150	150	-	150	150	150
ProfServ-Special Assessment	12,793	12,793	13,049	13,049	-	13,049	13,310
ProfServ-Trustee Fees	5,660	8,157	9,183	6,942	2,241	9,183	9,183
ProfServ-Web Site Development	2,398	2,521	2,000	1,167	833	2,000	2,000
Auditing Services	8,500	8,500	8,500	4,500	-	4,500	8,500
Contract-Website Hosting	-	-	-	1,553	-	1,553	1,555
Website Compliance	-	-	-	1,512	-	1,512	1,520
Postage and Freight	1,376	2,965	2,000	1,001	715	1,716	2,000
Insurance - General Liability	12,988	12,472	13,279	9,508	2,295	11,803	12,983
Printing and Binding	2,128	1,131	1,500	789	564	1,353	1,500

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU APR-2020	MAY- SEPT-2020	PROJECTED FY 2020	BUDGET FY 2021
Legal Advertising	1,820	1,303	2,000	521	1,479	2,000	2,000
Misc-Bank Charges	1,310	979	1,100	602	430	1,032	1,100
Misc-Property Taxes	-	-	-	598	-	598	600
Misc-Assessmnt Collection Cost	19,642	24,251	25,577	20,644	264	20,908	27,914
Misc-County Tax Bill	3,789	3,657	3,700	3,742	-	3,742	3,745
Office Supplies	352	478	500	522	373	895	700
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	207,151	193,046	207,679	129,216	68,480	197,696	219,036
Flood Control/Stormwater Mgmt							
Contracts-Lake and Wetland	23,880	23,880	23,880	13,930	9,950	23,880	23,880
R&M-Lake	-	53	2,500	-	2,500	2,500	2,500
R&M-Mitigation	-	-	5,000	-	5,000	5,000	5,000
Total Flood Control/Stormwater Mgmt	23,880	23,933	31,380	13,930	17,450	31,380	31,380
Field							
Contracts-Landscape	201,200	201,200	201,200	117,367	83,833	201,200	201,200
Insurance - Property	6,071	6,528	7,181	5,512	1,837	7,349	8,084
R&M-Entry Feature	8,343	3,634	8,000	3,613	4,387	8,000	8,000
R&M-Irrigation	29,497	23,069	25,000	10,078	14,922	25,000	25,000
R&M-Mulch	7,010	11,700	14,000	14,000	-	14,000	14,000
R&M-Plant Replacement	18,342	14,979	21,000	10,380	10,620	21,000	21,000
R&M-Sidewalks	4,000	-	-	-	-	-	-
R&M-Sidewalk Cleaning	4,000	4,000	12,000	12,000	-	12,000	12,000
R&M-Annuals	11,890	18,270	14,000	12,180	1,820	14,000	18,270
R&M-Tree Replacement	14,710	10,720	18,000	2,890	15,110	18,000	12,500
R&M-Boundary Walls/Fences/Monuments	43,880	-	-	-	-	-	-
Misc-Contingency	-	-	20,000	-	20,000	20,000	121,000
Holiday Lighting & Decorations	1,306	-	-	-	-	-	-
Capital Improvements	-	-	75,000	48,942	26,058	75,000	75,000
Total Field	350,249	294,100	415,381	236,962	178,588	415,550	516,054

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU APR-2020	MAY- SEPT-2020	PROJECTED FY 2020	BUDGET FY 2021
Utilities							
Contracts-Solid Waste Services	1,633	1,507	1,507	879	628	1,507	1,507
Communication - Teleph - Field	5,989	6,067	5,500	3,791	2,708	6,499	3,500
Electricity - General	131,137	143,336	145,000	81,275	58,054	139,329	145,000
Utility - Gas	28,195	32,528	30,000	17,513	12,509	30,022	30,000
Utility - Water & Sewer	9,400	21,405	15,000	11,458	8,184	19,642	15,000
Total Utilities	176,354	204,843	197,007	114,916	82,083	196,999	195,007
Parks and Recreation - General							
Payroll-Salaries	75,964	74,800	82,000	44,785	37,215	82,000	84,050
Payroll-Site Manager	48,990	59,000	60,660	33,154	24,962	58,116	64,000
Payroll - Bonus	1,000	-	-	-	-	-	-
FICA Taxes	9,395	10,236	10,913	5,962	4,757	10,719	11,326
Payroll Taxes	162	-	-	-	-	-	-
Workers' Compensation	5,832	6,077	6,686	4,784	1,595	6,379	7,017
Unemployment Compensation	47	37	50	27	19	46	50
Contracts-Security Camera	-	-	5,000	-	-	-	-
Contracts-Pools	14,100	13,950	13,000	5,250	4,200	9,450	16,000
Contracts-Security Alarms	560	-	550	-	550	550	550
Contracts-Sheriff	20,150	23,708	34,000	12,911	18,075	30,986	34,000
Contracts-Security System	34,738	31,822	-	-	-	-	-
R&M-Clubhouse	18,457	12,397	18,000	8,493	9,507	18,000	20,000
R&M-Parks	2,647	1,332	3,000	2,039	961	3,000	2,000
R&M-Pools	11,504	22,585	16,000	15,107	893	16,000	20,000
R&M-Fitness Center	7,039	10,014	10,000	11,135	675	11,810	12,000
Misc-Property Taxes	1,266	-	1,400	-	1,400	1,400	1,400
Misc-Security Enhancements	-	1,423	2,500	-	2,500	2,500	2,500
Holiday Lighting & Decorations	2,680	3,843	5,000	2,642	-	2,642	5,000
Misc-Personal Property Taxes	-	913	-	-	-	-	-
Op Supplies - Clubhouse	17,820	19,720	15,000	9,533	5,467	15,000	16,000
Capital Outlay	11,741	24,500	-	-	-	-	-
Total Parks and Recreation - General	284,092	316,357	283,759	155,822	112,776	268,598	295,892

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU APR-2020	PROJECTED MAY- SEPT-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
Reserves							
Reserve-Boundary Wall/Fences/Monuments	6,776	2,543	8,000	673	-	673	-
Reserve-Signs/Monuments/Fence	-	-	-	-	-	-	8,000
Reserve - Clubhouse	-	26,500	10,000	-	-	-	10,000
Reserve - Drainage Structures	-	-	5,000	400	-	400	-
Reserve - Fitness Center	-	7,400	9,000	8,797	-	8,797	12,000
Reserve - Parks	-	10,988	6,500	-	-	-	6,500
Reserve - Pool	-	-	12,000	81,936	28,500	110,436	25,000
Reserve - Ponds	87,600	67,809	65,000	65,043	-	65,043	-
Reserves-Ponds & Drainage	-	-	-	-	-	-	60,000
Reserve - Sidewalks & Irrigation	-	-	-	-	-	-	15,000
Reserve - Sidewalks	21,275	30,286	21,000	10,540	-	10,540	-
Reserves-Splash Park	12,000	140,840	-	-	-	-	-
Total Reserves	127,651	286,366	136,500	167,389	28,500	195,889	136,500
TOTAL EXPENDITURES & RESERVES	1,169,377	1,318,645	1,271,706	818,236	487,875	1,306,112	1,393,870
Excess (deficiency) of revenues							
Over (under) expenditures	69,983	(60,684)	-	434,922	(473,690)	(38,769)	-
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	-	11,835	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	11,835	-	-	-	-	-
Net change in fund balance	69,983	(48,849)	-	434,922	(473,690)	(38,769)	-
FUND BALANCE, BEGINNING	514,690	584,673	535,824	535,824	-	535,824	497,055
FUND BALANCE, ENDING	\$ 584,673	\$ 535,824	\$ 535,824	\$ 970,746	\$ (473,690)	\$ 497,055	\$ 497,055

Budget Narrative
Fiscal Year 2021**REVENUES****Interest-Investments**

The District earns interest income on their checking account and other Money Market accounts.

Room Rentals

The District receives revenue from the rental of the Clubhouse for events.

Special Assessment-Tax Collector

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessment-Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for timely payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Miscellaneous Revenue

The District receives revenue from fitness lessons and various other small charges.

EXPENDITURES**Administrative****P/R-Board of Supervisors**

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive \$200 per meeting. The amount for the fiscal year is based upon all supervisors attending to the meetings.

Payroll-Other

ADP administration fees charged for the payroll services.

FICA Taxes

Payroll Social Security and Medicare taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Budget Narrative
Fiscal Year 2021**Administrative (continued)****Unemployment Compensation**

The payroll unemployment taxes are based on the first \$7,000 of wages paid to each Board of Supervisor in a calendar year. The budgeted amount for the fiscal year is calculated at 0.10% of the total Board of Supervisor's payroll expenditures.

Professional Services-Arbitrage Rebate Calculation

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series of Benefit Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services-Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services-Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's legal counsel will provide general legal services to the District, i.e. attendance and preparation for monthly meetings, review of operating and maintenance contracts, and other specifically requested assignments.

Professional Services-Management Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Professional-Property Appraiser

The District reimburses the Pasco County Property Appraiser for her or his necessary administrative costs. This includes the annual fee of \$150 to expedite the annual processing that elects to use the Uniform Method of Collection.

Professional Service-Special Assessment

Administrative costs to put the District's assessments on the Tax Roll Accounting Services.

Budget Narrative
Fiscal Year 2021**Administrative (continued)****Professional Service-Trustee Fees**

The District issued Series of Special Assessment Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees plus any out of pockets expenses.

Professional Service-Web Site Development

The District contracts services for a website at www.lexingtonoakscdd.org that contains information about the District.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

Contracts-Website Hosting

The District is required to update their website and that data meets ADA standards. It has contracted with outside vendor to assure ADA guidelines are complying.

Website Compliance

The District is required to meet ADA standards. It has contracted with outside vendor to assure ADA guidelines are complying.

Postage & Freight

Postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is currently with Florida Municipal Insurance. FMI Insurance specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus any anticipated market adjustments.

Printing & Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Misc-Bank Charges

This includes bank charges and any other miscellaneous expenses that incurred during the year.

Budget Narrative
Fiscal Year 2021**Administrative (continued)****Misc-Property Taxes**

Personal property tax on security equipment.

Misc-Assessment Collection Costs

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Misc-County Tax Bill

The District pays a Non-Ad Valorem Assessments for Pasco County Stormwater and Solid Waste Assessment (Clubhouse) to the Pasco County.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

Operations and Maintenance**Flood Control / Stormwater Management****Contracts-Lake and Wetland**

The District has contracted services with American Ecosystem for treatment of the Lakes and Wetlands for \$1,990 per month.

R&M-Lake

This is for any maintenance required for the lakes of the District.

R&M-Mitigation

This is for monitoring the water level and vegetation of the lakes and wetland of the District.

Budget Narrative
Fiscal Year 2021**Field****Contracts-Landscape**

The District has a contract for landscape maintenance with LMP that includes general mowing, edging and maintenance.
- One Source monthly fee \$16,766.67.

Insurance-Property

The District's Property Insurance policy is currently with Florida Municipal Insurance. FMI Insurance specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus any anticipated market adjustments.

R&M-Entry Feature

This is for the repairs and maintenance of the Entry Feature and monuments for the District.

R&M-Irrigation

The landscaping contract with LMP includes repairs and maintenance of the irrigation system in the District.
-One Source

R&M-Mulch

The landscaping contract with LMP includes maintenance of mulch.

R&M-Plant Replacement

The landscaping contract with LMP includes maintenance for new sod, clean up, and new flowering.
-One Source

R&M-Sidewalk Cleaning

District sidewalks pressure washing.

R&M-Annuals

The landscaping contract with LMP includes maintenance of annuals.

R&M-Tree Replacement

The landscaping contract with LMP to replace trees.

Misc-Contingency

This is for unexpected expenditures not forecasted in the budget.

Budget Narrative
Fiscal Year 2021**Field (continued)****Capital Improvements**

Capital expenditures for the District approved by the board.

Utilities**Contracts-Solid Waste Services**

The District has a contract for solid waste services with Waste Services of Florida, Inc. for \$125.60 per month.

Communication-Telephone-Field

This is for the telephone usage in the field by the District.

- Verizon phone line # (813) 907 8719

Electricity-General

Electrical usage for District facilities and assets. Budget based on historical costs.

Utility-Gas

This is for the gas pool heater.

Utility-Water & Sewer

The Water and Sewer expense is based on historical usage. Pasco County Utilities Service

Parks and Recreation – General**Payroll-Salaries**

This is the payroll for the Parks and Recreation staff.

Payroll-Site Manager

This is the payroll for the Site Manager

FICA Taxes

The payroll taxes are calculated at 7.65% of the total Park & Recreation and Lifeguards payroll expenditures.

Budget Narrative
Fiscal Year 2021**Parks and Recreation – General (continued)****Workers' Compensation**

This is the workers' compensation for the Parks and Recreation staff.

Unemployment Compensation

The payroll unemployment taxes are based on the first \$7,000 of wages paid to each employee in a calendar year. The budgeted amount for the fiscal year is calculated at 0.10% of the Park & Recreation and Lifeguards payroll expenditures.

Contracts-Pools

The District has a contract with Jose Echavarria for \$1,050 per month service of the pool at the Recreation Center.

Contract-Security Alarms

The District has an annual contract with USA Electrical Services, Inc. for monitoring the security cameras, maintenance and repairs.

Contracts-Sheriff

The District has a contract with the Pasco Sheriff's Office that provides off duty sheriff's patrol.

R&M-Clubhouse

This includes the repairs and maintenance of the Clubhouse and its equipment at the Recreation Center.

R&M-Parks

This includes the repairs and maintenance of the Parks in the District.

R&M-Pools

This includes any non-contractual repairs and maintenance of the pool at the Recreation Center.

R&M-Fitness Center

This includes any repairs and maintenance (\$135 per month) to the new fitness center.

Miscellaneous-Property Taxes

Personal property taxes for the security equipment lease for TIP Capital.

Budget Narrative
Fiscal Year 2021**Parks and Recreation – General (continued)****Misc-Security Enhancements**

This is for non-contractual security equipment expenditures.

Holiday Lighting & Decorations

This includes holidays lighting decoration throughout the District.

Op Supplies-Clubhouse

This includes drinking water and miscellaneous supplies needed for the Recreation Center.

Reserve**Reserve-Signs/Monuments/Fence**

This is the reserves for signs, monuments, and fences around the District.

Reserve-Clubhouse

This is the reserves for the repairs and replacement cost for a 15-year reserve period (reserve study) for the District's clubhouse. Amount based on reserve study.

Reserve-Fitness Center

This is the reserves for the repairs and replacement cost for a 15-year reserve period (reserve study) for the District's fitness center. Amount based on reserve study.

Reserve-Parks

This is the reserve for the parks.

Reserve-Pool

This is the reserve for the pool.

Reserve-Ponds & Drainage

This is the reserves for the restoring cost for a 15-year reserve period (reserve study) of the ponds for the District. Amount based on reserve study.

Reserve-Sidewalks & Irrigation

This is the reserves for the replacement cost for a 15-year reserve period (reserve study) of sidewalks for the District (includes Hawthorne and Preakness gates. Amount based on reserve study.

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Anticipated Fund Balance - Fiscal Year 2021	\$ 497,055
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021 Additions	136,500
Total Funds Available (Estimated) - 9/30/21	633,555

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	855
Subtotal	<u>855</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	81,843 ⁽¹⁾
Reserves - Signs/Monuments/Fence (Prior Years)	8,681
Reserves - Signs/Monuments/Fence (FY 2020 Budgeted)	8,000
Reserves - Signs/Monuments/Fence (FY 2020 Expensed)	(673)
Reserves - Signs/Monuments/Fence (FY 2021 Budgeted)	8,000
	<u>24,008</u>
Reserves - Clubhouse (Prior Years)	27,113
Reserves - Clubhouse (FY 2020 Budgeted)	10,000
Reserves - Clubhouse (FY 2021 Budgeted)	10,000
	<u>47,113</u>
Reserves - Ponds & Drainage (Prior Years)	67,450
Reserves - Ponds & Drainage (FY 2020 Budgeted)	70,000
Reserves - Ponds & Drainage (FY 2020 Expensed)	(65,443)
Reserves - Ponds & Drainage (FY 2021 Budgeted)	60,000
	<u>132,007</u>
Reserves - Fitness Center (Prior Years)	8,986
Reserves - Fitness Center (FY 2020 Budgeted)	9,000
Reserves - Fitness Center (FY 2020 Expensed)	(8,797)
Reserves - Fitness Center (FY 2021 Budgeted)	12,000
	<u>21,189</u>

LEXINGTON OAKS

Community Development District

General Fund

Reserves - Parks (Prior Years)	6,512	
Reserves - Parks (FY 2020 Budgeted)	6,500	
Reserves - Parks (FY 2021 Budgeted)	6,500	
		<u>19,512</u>
Reserves - Pool (Prior Years)	96,644	
Reserves - Pool (FY 2020 Budgeted)	12,000	
Reserves - Pool (FY 2020 Expensed)	(110,436)	
Reserves - Pool (FY 2021 Budgeted)	25,000	
		<u>23,208</u>
Reserves - Sidewalks & Irrigation (Prior Years)	62,671	
Reserves - Sidewalks & Irrigations (FY 2020 Budgeted)	21,000	
Reserves - Sidewalks & Irrigation (FY 2020 Expensed)	(10,540)	
Reserves - Sidewalks & Irrigation (FY 2021 Budgeted)	15,000	
		<u>88,131</u>
Total Allocation of Available Funds		<u>371,968</u>
Total Unassigned (undesignated) Cash		<u>\$ 261,588</u>

Notes

(1) Represents approximately 3 months of operating expenditures

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2020	APR-2020	SEPT-2020	FY 2020	FY 2021
REVENUES							
Interest - Investments	\$ 383	\$ 774	\$ 300	\$ 256	\$ 183	\$ 439	\$ 300
Special Assmnts- Tax Collector	10,673	10,673	10,673	10,563	110	10,673	16,291
Special Assmnts- Discounts	(404)	(398)	(427)	(405)	-	(405)	(652)
Settlements	-	-	-	-	-	-	-
Gate Bar Code/Remotes	424	360	300	340	(40)	300	300
TOTAL REVENUES	11,076	11,409	10,846	10,754	253	11,007	16,240
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	165	206	213	172	2	174	326
Total Administrative	165	206	213	172	2	174	326
<i>Gatehouse</i>							
Communication - Telephone	572	397	799	350	250	600	625
Electricity - Gate	517	516	595	318	227	545	595
R&M-Gate	2,901	71	3,020	1,486	1,061	2,547	3,194
Total Gatehouse	3,990	984	4,414	2,154	1,539	3,693	4,414
<i>Reserves</i>							
Reserve - Gate	-	-	940	-	-	-	1,500
Reserve - Roadways	-	130	2,835	-	-	-	5,000
Reserve - Sidewalks	2,648	2,273	2,444	3,615	-	3,615	5,000
Total Reserves	2,648	2,403	6,219	3,615	-	3,615	11,500
TOTAL EXPENDITURES & RESERVES	6,803	3,593	10,846	5,941	1,541	7,482	16,240
Excess (deficiency) of revenues							
Over (under) expenditures	4,273	7,817	-	4,813	(1,288)	3,525	(0)
Net change in fund balance	4,273	7,817	-	4,813	(1,288)	3,525	(0)
FUND BALANCE, BEGINNING	31,486	35,760	43,576	43,576	-	43,576	47,099
FUND BALANCE, ENDING	\$ 35,759	\$ 43,576	\$ 43,576	\$ 48,388	\$ (1,288)	\$ 47,099	\$ 47,099

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Anticipated Fund Balance - Fiscal Year 2021	\$ 47,099
Net Change in Fund Balance - Fiscal Year 2021	(0)
Reserves - Fiscal Year 2021 Additions	11,500
Total Funds Available (Estimated) - 9/30/21	58,599

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		1,185 ⁽¹⁾
Reserves - Gates (Prior Years)	3,760	
Reserves - Gates (FY 2020 Budgeted)	940	
Reserves - Gates (FY 2021 Budgeted)	1,500	
		<hr/> 6,200
Reserves - Roadways (Prior Years)	25,201	
Reserves - Roadways (FY 2020 Budgeted)	2,835	
Reserves - Roadways (FY 2021 Budgeted)	5,000	
		<hr/> 33,036
Reserves - Sidewalks (Prior Years)	6,225	
Reserves - Sidewalks (FY 2020 Budgeted)	2,444	
Reserves - Sidewalks (FY 2020 Expensed)	(3,615)	
Reserves - Sidewalks (FY 2021 Budgeted)	5,000	
		<hr/> 10,054
Total Allocation of Available Funds		50,475

Total Unassigned (undesignated) Cash	\$ 8,124
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Notes

(1) Represents approximately 3 months of operating expenditures

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU APR-2020	MAY- SEPT-2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 684	\$ 1,381	\$ 500	\$ 439	\$ 314	\$ 753	\$ 500
Special Assmnts- Tax Collector	14,410	14,410	14,410	14,261	149	14,410	30,959
Special Assmnts- Discounts	(545)	(538)	(576)	(547)	-	(547)	(1,238)
Gate Bar Code/Remotes	540	328	200	111	389	500	200
TOTAL REVENUES	15,089	15,581	14,534	14,264	852	15,116	30,420
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	222	277	288	233	3	236	619
Total Administrative	222	277	288	233	3	236	619
<i>Gatehouse</i>							
Communication - Telephone	629	439	691	267	191	458	691
Electricity - Gate	568	543	691	319	228	547	690
R&M-Gate	2,325	1,517	2,420	1,811	1,294	3,105	2,420
Total Gatehouse	3,522	2,499	3,802	2,397	1,712	4,109	3,801
<i>Reserves</i>							
Reserve - Gate	-	-	940	-	-	-	2,000
Reserve - Roadways	27	-	4,893	120	-	120	18,000
Reserve - Sidewalks	4,710	2,175	4,611	6,728	-	6,728	6,000
Total Reserves	4,737	2,175	10,444	6,848	-	6,848	26,000
TOTAL EXPENDITURES & RESERVES	8,481	4,951	14,534	9,478	1,715	11,193	30,420
Excess (deficiency) of revenues Over (under) expenditures	6,608	10,630	-	4,786	(864)	3,922	-
Net change in fund balance	6,608	10,630	-	4,786	(864)	3,922	-
FUND BALANCE, BEGINNING	59,290	65,898	76,528	76,528	-	76,528	80,450
FUND BALANCE, ENDING	\$ 65,898	\$ 76,528	\$ 76,528	\$ 81,314	\$ (864)	\$ 80,450	\$ 80,450

Exhibit "C"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Anticipated Fund Balance - Fiscal Year 2021	\$ 80,450
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021 Additions	26,000
Total Funds Available (Estimated) - 9/30/21	106,450

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		1,105 ⁽¹⁾
Reserves - Gates (Prior Years)	3,760	
Reserves - Gates (FY 2020 Budgeted)	940	
Reserves - Gates (FY 2021 Budgeted)	2,000	
		<u>6,700</u>
Reserves - Roadways (Prior Years)	43,422	
Reserves - Roadways (FY 2020 Budgeted)	4,893	
Reserves - Roadways (FY 2020 Expensed)	(120)	
Reserves - Roadways (FY 2021 Budgeted)	18,000	
		<u>66,195</u>
Reserves - Sidewalks (Prior Years)	7,208	
Reserves - Sidewalks (FY 2020 Budgeted)	4,611	
Reserves - Sidewalks (FY 2020 Expensed)	(6,728)	
Reserves - Sidewalks (FY 2021 Budgeted)	6,000	
		<u>11,091</u>
Total Allocation of Available Funds		85,091

Total Unassigned (undesignated) Cash	\$ 21,359
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Notes

(1) Represents approximately 3 months of operating expenditures

Lexington Oaks
Community Development District

Debt Service Budgets
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU APR-2020	MAY- SEPT-2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 632	\$ 745	\$ 500	\$ 242	\$ 173	\$ 415	\$ 500
Special Assmnts- Tax Collector	323,999	323,999	323,999	320,659	3,340	323,999	323,999
Special Assmnts- Discounts	(12,251)	(12,088)	(12,960)	(12,309)	-	(12,309)	(12,960)
TOTAL REVENUES	312,380	312,656	311,539	308,592	3,513	312,105	311,539
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	4,997	6,238	6,480	5,230	67	5,297	6,480
Total Administrative	4,997	6,238	6,480	5,230	67	5,297	6,480
<i>Debt Service</i>							
Principal Debt Retirement	135,000	140,000	145,000	-	145,000	145,000	150,000
Principal Prepayments	10,000	10,000	-	5,000	-	5,000	-
Interest Expense	164,779	158,955	152,469	76,234	76,093	152,327	145,410
Total Debt Service	309,779	308,955	297,469	81,234	221,093	302,327	295,410
TOTAL EXPENDITURES	314,776	315,193	303,949	86,464	221,159	307,623	301,890
Excess (deficiency) of revenues Over (under) expenditures	(2,396)	(2,537)	7,590	222,128	(217,646)	4,482	9,649
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	7,590	-	-	-	9,649
TOTAL OTHER SOURCES (USES)	-	-	7,590	-	-	-	9,649
Net change in fund balance	(2,396)	(2,537)	7,590	222,128	(217,646)	4,482	9,649
FUND BALANCE, BEGINNING	240,987	238,591	236,054	236,054	-	236,054	240,536
FUND BALANCE, ENDING	\$ 238,591	\$ 236,054	\$ 243,644	\$ 458,182	\$ (217,646)	\$ 240,536	\$ 250,184

LEXINGTON OAKS

Community Development District

AMORTIZATION SCHEDULE Series 2011 Special Assessment Revenue Refunding Bonds (ex Series 2002)

Date	Regular Principal	Special call	Interest Rates	Interest Expense	Outstanding Principal	Annual Debt Svc
11/1/2020			4.50%	\$72,705	\$2,665,000	
5/1/2021	\$150,000		4.75%	\$72,705	\$2,515,000	\$295,410
11/1/2021			5.00%	\$69,143	\$2,515,000	
5/1/2022	\$155,000		5.00%	\$69,143	\$2,360,000	\$293,285
11/1/2022			5.10%	\$65,268	\$2,360,000	
5/1/2023	\$165,000		5.10%	\$65,268	\$2,195,000	\$295,535
11/1/2023			5.15%	\$61,060	\$2,195,000	
5/1/2024	\$175,000		5.15%	\$61,060	\$2,020,000	\$297,120
11/1/2024			5.25%	\$56,554	\$2,020,000	
5/1/2025	\$185,000		5.25%	\$56,554	\$1,835,000	\$298,108
11/1/2025			5.65%	\$51,698	\$1,835,000	
5/1/2026	\$190,000		5.65%	\$51,698	\$1,645,000	\$293,395
11/1/2026			5.65%	\$46,330	\$1,645,000	
5/1/2027	\$200,000		5.65%	\$46,330	\$1,445,000	\$292,660
11/1/2027			5.65%	\$40,680	\$1,445,000	
5/1/2028	\$205,000		5.65%	\$40,680	\$1,240,000	\$286,360
11/1/2028			5.65%	\$34,889	\$1,240,000	
5/1/2029	\$220,000		5.65%	\$34,889	\$1,020,000	\$289,778
11/1/2029			5.65%	\$28,674	\$1,020,000	
5/1/2030	\$235,000		5.65%	\$28,674	\$785,000	\$292,348
11/1/2030			5.65%	\$22,035	\$785,000	
5/1/2031	\$245,000		5.65%	\$22,035	\$540,000	\$289,070
11/1/2031			5.65%	\$15,114	\$540,000	
5/1/2032	\$260,000		5.65%	\$15,114	\$280,000	\$290,228
11/1/2032			5.65%	\$7,769	\$280,000	
5/1/2033	\$275,000		5.65%	\$7,769	\$5,000	\$290,538
Total	\$2,660,000	\$0		\$1,143,833		\$3,803,833

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU APR-2020	MAY- SEPT-2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 216	\$ 378	\$ 100	\$ 726	\$ 726	\$ 1,452	\$ 100
Special Assmnts- Tax Collector	156,608	145,205	145,206	140,849	4,357	145,206	145,206
Special Assmnts- Prepayment	4,450	-	-	-	-	-	-
Special Assmnts- Discounts	(5,922)	(5,418)	(5,808)	(5,515)	-	(5,515)	(5,808)
TOTAL REVENUES	155,352	140,165	139,498	136,060	5,083	141,144	139,497
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	2,415	2,796	2,904	2,287	87	2,374	2,904
Total Administrative	2,415	2,796	2,904	2,287	87	2,374	2,904
<i>Debt Service</i>							
Principal Debt Retirement	83,729	88,418	92,816	-	92,502	92,502	96,498
Principal Prepayments	-	4,450	-	-	-	-	-
Interest Expense	28,939	45,266	42,128	21,069	21,069	42,138	38,947
Cost of Issuance	23,098	-	-	-	-	-	-
Total Debt Service	135,766	138,134	134,944	21,069	113,571	134,640	135,445
TOTAL EXPENDITURES	138,181	140,930	137,848	23,356	113,658	137,014	138,349
Excess (deficiency) of revenues Over (under) expenditures	17,171	(765)	1,650	112,704	(108,575)	4,130	1,148
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	88,206	-	-	-	-	-	-
Operating Transfers-Out	(87,934)	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	1,650	-	-	-	1,148
TOTAL OTHER SOURCES (USES)	272	-	1,650	-	-	-	1,148
Net change in fund balance	17,443	(765)	1,650	112,704	(108,575)	4,130	1,148
FUND BALANCE, BEGINNING	67,573	85,016	84,251	84,251	-	84,251	88,381
FUND BALANCE, ENDING	\$ 85,016	\$ 84,251	\$ 85,901	\$ 196,955	\$ (108,575)	\$ 88,381	\$ 89,529

LEXINGTON OAKS

Community Development District

Series 2017 Debt Service Fund

**AMORTIZATION SCHEDULE
SPECIAL ASSESSMENT BONDS, SERIES 2017**

Period Ending	Regular Principal	Coupon Rate	Interest	Outstanding Principal	Annual Debt Service
11/1/2020		3.45%	\$19,474	\$1,128,901	
5/1/2021	\$96,498	3.45%	\$19,474	\$1,032,403	\$135,445
11/1/2021		3.45%	\$17,809	\$1,032,403	
5/1/2022	\$100,404	3.45%	\$17,809	\$931,999	\$136,022
11/1/2022		3.45%	\$16,077	\$931,999	
5/1/2023	\$104,218	3.45%	\$16,077	\$827,781	\$136,372
11/1/2023		3.45%	\$14,279	\$827,781	
5/1/2024	\$107,935	3.45%	\$14,279	\$719,846	\$136,493
11/1/2024		3.45%	\$12,417	\$719,846	
5/1/2025	\$111,552	3.45%	\$12,417	\$608,294	\$136,387
11/1/2025		3.45%	\$10,493	\$608,294	
5/1/2026	\$115,067	3.45%	\$10,493	\$493,227	\$136,053
11/1/2026		3.45%	\$8,508	\$493,227	
5/1/2027	\$118,475	3.45%	\$8,508	\$374,752	\$135,491
11/1/2027		3.45%	\$6,464	\$374,752	
5/1/2028	\$121,773	3.45%	\$6,464	\$252,979	\$134,702
11/1/2028		3.45%	\$4,364	\$252,979	
5/1/2029	\$124,957	3.45%	\$4,364	\$128,023	\$133,684
11/1/2029		3.45%	\$2,208	\$128,023	
5/1/2030	\$128,023	3.45%	\$2,208	\$0	\$132,439
Total	\$1,128,901		\$224,188		\$1,353,089

Budget Narrative
Fiscal Year 2021**REVENUES****Interest-Investments**

The District earns interest income on their trust accounts with US Bank.

Special Assessment-Tax Collector

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessment-Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for timely payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES**Administrative****Misc-Assessment Collection Costs**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Debt Service**Principal Debt Retirement**

The District pays regular principal payments annually to pay down/retire the debt on May 1.

Interest Expense

The District pays interest expense on the debt on May 1 and November 1 of each year.

Lexington Oaks
Community Development District

Supporting Budget Schedules
Fiscal Year 2021

LEXINGTON OAKS

Community Development District

2020 - 2021 Non-Ad Valorem Assessment Summary

GENERAL FUND

DESCRIPTION	% ALLOCATION	UNITS/ ACRES	GROSS ASSESSMENT	GROSS ASSESS PER UNIT/ACRE
SF 44 foot	12.11%	257	\$ 170,269.28	\$ 662.53
SF 50 foot	35.76%	668	\$ 502,891.57	\$ 752.83
SF 70 foot	34.14%	414	\$ 480,114.93	\$ 1,159.70
SF 80 foot	16.75%	170	\$ 235,543.80	\$ 1,385.55
Day Care	0.35%	1	\$ 4,921.40	\$ 4,921.40
Golf Course	0.88%	1	\$ 12,373.81	\$ 12,373.81
100.00%		1,511	\$ 1,406,115	

DESCRIPTION	% ALLOCATION	UNITS/ ACRES	FISCAL YEAR 2020	FISCAL YEAR 2021	INCREASE (DECREASE) FY20/ FY21
Fiscal Year					
O&M					
P Total	2021	2020			

GROSS ASSESSMENTS

GENERAL FUND	1511	\$	1,259,542	\$	1,406,115	11.64%
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ASSESSMENTS PER UNIT

SF 44 foot	12.11%	\$	593.46	\$	662.53	11.64%
SF 50 foot	35.76%	\$	674.36	\$	752.83	11.64%
SF 70 foot	34.14%	\$	1,038.81	\$	1,159.70	11.64%
SF 80 foot	16.75%	\$	1,241.12	\$	1,385.55	11.64%
Day Care	0.35%	\$	4,408.40	\$	4,921.40	11.64%
Golf Course	0.88%	\$	11,083.97	\$	12,373.81	11.64%

100.00%

LEXINGTON OAKS

Community Development District

VILLAGE RESERVES

DESCRIPTION	% ALLOCATION	UNITS/ ACRES	GROSS ASSESSMENT	GROSS ASSESS PER UNIT/ACRE
HAWTHORNE		54	\$ 16,291.49	\$ 301.69
PREAKNESS		113	\$ 30,958.51	\$ 273.97
		167	\$ 47,250	

DESCRIPTION	UNITS/ ACRES	FISCAL YEAR 2020	FISCAL YEAR 2021	INCREASE (- DECREASE) FY20/ FY21
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GROSS ASSESSMENTS

HAWTHORNE	54	\$ 10,673.00	\$ 16,291.49	52.64%
PREAKNESS	113	\$ 14,410.00	\$ 30,958.51	114.84%

ASSESSMENTS PER UNIT

HAWTHORNE	\$ 197.65	\$ 301.69	52.64%
PREAKNESS	\$ 127.52	\$ 273.97	114.84%

NOTE: The assessments provided on this page are based on preliminary numbers and are for review purposes only. The final assessments will be computed with the financial consultant.

LEXINGTON OAKS

Community Development District

2020 - 2021 Non-Ad Valorem Assessment Summary

Product Type	Total Units	General Fund 001			Village Reserves			Series 2011 Debt Service			Series 2017 Debt Service			Total		
		FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change
<u>No Debt</u>																
SF 44 foot	127	\$ 662.53	\$ 602.57	10%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 662.53	\$ 602.57	10%
SF 50 foot	245	\$ 752.83	\$ 684.70	10%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 752.83	\$ 684.70	10%
SF 70 foot	80	\$ 1,159.70	\$ 1,054.74	10%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 1,159.70	\$ 1,054.74	10%
SF 80 foot	3	\$ 1,385.55	\$ 1,260.16	10%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 1,385.55	\$ 1,260.16	10%
SF 80 foot-H	28	\$ 1,385.55	\$ 1,260.16	10%	\$ 301.69	\$ 197.65	53%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 1,687.25	\$ 1,457.81	16%
SF 80 foot-P	46	\$ 1,385.55	\$ 1,260.16	10%	\$ 273.97	\$ 127.52	115%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 1,659.52	\$ 1,387.68	20%
Day Care	1	\$ 4,921.40	\$ 4,476.01	10%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 4,921.40	\$ 4,476.01	10%
Golf Course	1	\$ 12,373.81	\$ 11,253.97	10%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 12,373.81	\$ 11,253.97	10%
<u>Series 2011</u>																
SF 50 ft	308	\$ 752.83	\$ 684.70	10%	\$ -	\$ -	n/a	\$ 441.37	\$ 441.37	0%	\$ -	\$ -	n/a	\$ 1,194.20	\$ 1,126.07	6%
SF 70 ft	270	\$ 1,159.70	\$ 1,054.74	10%	\$ -	\$ -	n/a	\$ 627.76	\$ 627.76	0%	\$ -	\$ -	n/a	\$ 1,787.46	\$ 1,682.51	6%
SF 80 ft-H	26	\$ 1,385.55	\$ 1,260.16	10%	\$ 301.69	\$ 197.65	53%	\$ 713.92	\$ 713.92	0%	\$ -	\$ -	n/a	\$ 2,401.17	\$ 2,171.73	11%
<u>Series 2017</u>																
SF 44 ft	130	\$ 662.53	\$ 602.57	10%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 284.21	\$ 284.21	0%	\$ 946.74	\$ 886.78	7%
SF 50 ft	115	\$ 752.83	\$ 684.70	10%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 343.65	\$ 343.65	0%	\$ 1,096.48	\$ 1,028.35	7%
SF 70 ft	64	\$ 1,159.70	\$ 1,054.74	10%	\$ -	\$ -	n/a	\$ -	\$ -	n/a	\$ 493.27	\$ 493.27	0%	\$ 1,652.97	\$ 1,548.01	7%
SF 80 ft-P	67	\$ 1,385.55	\$ 1,260.16	10%	\$ 273.97	\$ 127.52	115%	\$ -	\$ -	n/a	\$ 554.76	\$ 554.76	0%	\$ 2,214.28	\$ 1,942.44	14%
	1,511															