

***Lexington Oaks
Community Development
District***

May 21, 2026

Agenda Package

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33706

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Lexington Oaks Community Development District

Board of Supervisors

Rick Carroll, Chairman
Terry Bechtel, Vice Chairperson
William Palermo, Assistant Secretary
Scott A. Carlson, Assistant Secretary
Butch Straber, Assistant Secretary

District Staff

Mark Vega, District Manager
Whitney Sousa, District Counsel
Stephen Brletic, District Engineer
John Fowler, Field Service Manager
Todd Wilhelmi, Site Manager
Ruben Nesbitt, District Accountant
Diana Kapatsyna, District Admin

Regular Meeting Agenda

Thursday, May 21, 2026, at 6:30 p.m.

The Regular Meeting of the **Lexington Oaks Community Development District** will be held on **May 21, 2026, at 6:30 p.m. at the Location Lexington Oaks Community Center, 26304 Lexington Oaks Boulevard, Wesley Chapel, Florida 33544.**

THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

4. ITEMS FOR CONSIDERATIONS, ADDITIONS, DELETIONS

5. STAFF REPORTS

A. Site Manager

B. District Accountant Snapshot

C. District Counsel

D. District Engineer

E. Field Inspection Report

i. Consideration of Landscape RFP

ii. Update on Field Inspection Agreement - In review with Counsel

F. District Manager

i. Reminder of Form 1 Submission Requirements

6. BUSINESS ITEMS

A. Consideration of Resolution 2026-03; Approving Proposed Budget and Setting Public Hearing

B. Announcing the Number of Qualified Registered Voters in the District - #2,814

C. Consideration of Engagement Letter for FY 2026, 2027, 2028 from Berger, Toombs, Elam, Gaines & Frank

7. CONSENT AGENDA

A. Minutes of April 16, 2026 Regular Minutes and May 7, 2026 Workshop Minutes

B. Review of the March 2026 Financials

8. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

9. ADJOURNMENT

LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot May 13, 2026

- **Current Cash Balances:**
 - Valley Bank Operating: \$1,933,256.95
 - BankUnited MM: \$144,576.84
 - Truist Bank GF: \$1,406.70
- **Assessment collections:**
 - We received a tax distribution of \$60,018.29 on 4/9/26.
 - We received a tax distribution of \$6,510.59 on 5/12/26.
 - We are 98.96% collected on the tax roll.
- **Audit – FY 2025:**
 - The FY 2025 audit is nearing completion.
- **Expenses:**
 - Current expenses make up 51.34% of the annual budget through the end of March 2026.
 - Total expenses for the first 6 months are approximately \$967,236. This figure may change as we finalize the April financials. This puts your average monthly burn rate of approximately \$161,206 per month.
 - April financials will be distributed to the board by May 20th.

WORK AUTHORIZATION AGREEMENT**Date: 5/5/26**

IN CONSIDERATION of the mutual covenants and promises contained herein, Inframark, LLC (the “Company”) agrees to perform the following services for *Lexington Oaks Community Development District* (the “Client”) **The services as set forth herein will begin effective July 1st, 2026**

- I. **DESCRIPTION OF SERVICES:** The Company shall perform the Field Inspection Services set forth below for the Client’s Infrastructure and Common areas, which are hereinafter referred to as the “Services”:

Scope of Services

1. 1 Monthly Property Inspection

Conduct a comprehensive monthly inspection (1 Month) of all District-owned property and areas of maintenance responsibility.

2. Follow-Up Inspections

Perform follow-up inspections to verify completion and adequacy of previously identified items prior to regularly scheduled Board meetings.

3. Inspection Reports

Prepare and provide detailed monthly inspection reports, including:

- Photographs
- Analysis of Findings
- Conduct pre-application meetings with interested

proposers as necessary.

4. Vendor Deficiency Notification

Notify District vendors of any deficiencies in service or performance discovered during inspections.

5. Staff Coordination

Collaborate and coordinate with the District’s on-site staff, if applicable, to support operations and ensure follow-through on maintenance activities.

6. Vendor Progress Monitoring

Monitor the progress of remedial work performed by vendors and provide progress updates to the District Board.

7. Budget Input

Provide input and recommendations to the District Manager for consideration during the annual budgeting process.

8. Project Proposal Procurement

Utilize industry experience to obtain competitive proposals for various District projects and services.

9. Procurement Assistance

Assist in drafting procurement documents, including:

Agreed to: _____ (please initial)



- Instructions to proposers
- Scope of Services
- Related materials for competitive bidding.
- Conduct pre-application meetings with interested proposers as necessary.

10. Meeting Attendance

Attend Board meetings and workshops as requested or required, to present findings, provide updates, and answer related questions.

II. CONTRACT PRICE:

The Client agrees to pay the Company for the Services provided under this Contract as follows:

Item Description	Monthly Rate	Total Cost
1 Field Inspections Monthly (as noted in Section 1)	\$1,000.00	\$12,000.00

Unless stated otherwise above, payments are due in accordance with the standard terms and conditions of this Contract.

If any unforeseen problems should be discovered by the Company during the performance of the Services, the Company shall provide the Client with notice of said problems as soon as reasonably possible and identify the nature of such problem and any additional cost that may be incurred. Any changes requested by the Client are not covered by this Contract, and must be add subsequently, at the cost agreed upon by both parties.

III. ITEMS TO BE PROVIDED BY THE CLIENT

- A. Provide Access to Premises

THE STANDARD TERMS AND CONDITIONS on the pages following this Contract are agreed to be a part of this Contract.

Offered by:

Accepted by:

Inframark, LLC

**Lexington Oaks Community
Development District**

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

Agreed to: _____ (please initial)

STANDARD TERMS AND CONDITIONS

Definitions. As used herein, the following terms shall have the following meanings:

- "*Applicable Law*" is defined as those laws, rules, regulations, codes, administrative, judicial and settlement orders, directives, guidelines, judgments, rulings, interpretations, permit conditions and restrictions or similar requirements or actions of any federal, state, local government, agency or executive or administrative body of any of the foregoing in each case that pertain to the (a) parties' respective responsibilities under this Contract, (b) the performance of the Services hereunder, and (c) health and welfare of individuals related to the Services and this Contract.
- "*Change of Law*" the occurrence of any of the events listed in (i) through (iv) below, which results or can reasonably be expected to result in a direct increase to the Company's cost of providing the Services:
 - (i) there is passed or promulgated any federal, state, or other local law, statute, ordinance, rule or regulation different from those existing on the date of the Contract; or
 - (ii) there is passed or promulgated any amendment to, or change in, any federal, state, or other local law, statute, ordinance, rule or regulation (including any applicable sales tax regulation) following the date of the Contract; or
 - (iii) there comes into existence an order or judgment of any federal, state, or local court, administrative agency or other governmental body following the date of the Contract containing interpretations of law relating to the provision of the Services by the Company that is inconsistent with generally accepted interpretations in effect on the date of the Contract; or
 - (iv) (a) the imposition of any condition different from those existing on the date of the Contract on the issuance or renewal of any official permit, license or necessary approval related to the provision of the Services by the Company, or (b) there shall be a suspension, termination, interruption, revocation, denial or failure of renewal of any official permit, license or necessary approval related to the provision of the Services by the Company, including without limitation such of the foregoing as are issued or approved by the USEPA, the Occupational Safety and Health Administration or any local Environmental and/or Building Department;
- "*Client*" means the party or parties identified as such in this Contract. In addition, the term "*Client*" specifically includes the party or parties to whom the Company provides Services and the party or parties responsible for paying the Company for Services provided pursuant to this Contract;
- "*Contract*" means these terms and conditions, any additional terms and conditions attached hereto and/or expressly incorporated herein directly or by reference including, without

- limitation, the Company's proposal to perform the Services to the extent such proposal is referenced or attached herein;
- "*Contract Price*" means the compensation to be paid by the Client to the Company in accordance with the terms of this Contract;
- "*Company*" means Inframark, LLC and its permissible successors and/or assigns. Any reference to actions taken or not taken by the Company shall include those actions taken or not taken on Company's behalf;
- "*Force Majeure*" means any act, event or condition to the extent that it adversely affects the cost or the ability of a party to perform its obligations in accordance with the terms of this Contract if such act, event or condition, in light of any circumstances that should have been known or reasonably believed to have existed at the time, is beyond the reasonable control and is not a result of the willful or negligent act, error or omission or failure to exercise reasonable diligence on the part of the party so affected. Force Majeure includes but is not limited to: (a) acts of God; (b) flood, fire, earthquake, hurricane or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot or other civil unrest; (d) government order or law; (e) actions, embargoes or blockades in effect on or after the date of this Contract; (f) action by any governmental authority; (g) national or regional emergency; (h) strikes, labor stoppages or slowdowns or other industrial disturbances, other than those involving the affected parties employees; (i) shortage of adequate power or transportation facilities.
- "*Services*" means the services to be provided by the Company to the Client as identified in this Contract;

Disclosure of Information and Cooperation of the Parties.

(a) The Client represents and warrants that it will furnish the Company with all items, if any, described in this Contract in a diligent and timely manner; (b) The Client further represents and warrants that it has disclosed, and it will continue to disclose, any and all information it now has, or may have in the future, to the extent that such information is relevant to the Company in performing its duties and obligations hereunder; (c) Each party hereto agrees that it will cooperate in good faith with the other and its agents, employees, representatives, officers, contractors and subcontractors to facilitate the performance of the mutual obligations set forth in this Contract.

Employee Safety. Company shall be responsible for the safety, efficiency and adequacy of its employees and any vehicles and/or machinery, equipment or materials furnished or utilized by the Company during the performance of Services. Company, however, shall not assume any obligation or incur any liability for personal injury or property damage caused by (i) unsafe site

Agreed to: _____ (please initial)

conditions not created by the Company or by any of its agents, employees and subcontractors, (ii) work being performed by other parties not related to the Company, (iii) the negligence or misconduct of the Client, and/or (iv) the negligence or misconduct of any third party not related to the Company.

Permits. Client shall be responsible for obtaining, maintaining and renewing, in Client's name and expense, all state, federal and local permits and licenses required for the Services.

Quality of Work and Materials. The Services to be provided hereunder shall be performed by qualified personnel in accordance with standards generally acceptable in Company's industry. Company shall use the effort, skill, diligence and quality control/quality assurance measures expected of a qualified firm performing services of a similar nature to the Services to be performed by the Company pursuant to this Contract. Materials furnished by the Company, if any, shall be current, of merchantable quality and in compliance with any technical standards or specifications incorporated into this Contract. When certain materials are specified by a reference standard, Company may select any suitable commercially acceptable material meeting the standard. The Company makes no representations or warranties as to the merchantable quality and in compliance with any technical standards or specifications of materials provided by third parties. COMPANY SHALL NOT BE RESPONSIBLE TO THE CLIENT FOR ANY GUARANTEES OR WARRANTIES OFFERED BY OTHERS IN CONNECTION WITH ANY EQUIPMENT, MATERIALS, AND SUPPLIES PROVIDED FOR THE SERVICES HEREUNDER. COMPANY MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES REGARDING ANY EQUIPMENT, MATERIALS, AND SUPPLIES, IF ANY, OR ANY WARRANTIES THAT MIGHT ARISE FROM COURSE OF DEALING OR USAGE OF TRADE.

Ownership of Documents and Inventions. (a) All tracing, specifications, computations, notes and other original documents as instruments of service shall, following the full payment of the Contract Price, become the property of the Client, provided however that the Company shall be entitled to keep copies of same; (b) All inventions, discoveries and copyright in work of authorship, including those in formative stages, made by the Company (either alone or jointly with the Client) shall from the time of conception or, in the case of works of authorship, from the time of creation be the property of Company.

Approval of Work. Services performed by Company shall be deemed approved and accepted by Client within a reasonable period (but in no event longer than thirty (30) days) after the

Client has had the opportunity to review and/or inspect such services unless Client objects within such period by written notice specifically stating the details in which Client believes such services are incomplete or defective. Under all circumstances, final payment of the Contract Price shall be deemed as conclusive evidence that the Client has accepted all Services provided.

Compliance with Law. All parties shall comply with all Applicable Law in performing their respective obligations hereunder.

Contract Schedule. The date of completion provided in this Contract, if any, is approximate and is based upon prompt receipt by Company of all necessary information and data required to be supplied by the Client, and is subject to weather, groundwater conditions and unforeseen site conditions. Company will use all reasonable efforts to meet the stipulated completion date and completion of the Services within a reasonable time shall constitute the Company's full compliance with this Contract.

Default and Termination. Default and Termination. Either party may terminate this Contract by immediate written notice if the other has failed to comply with a material term, provided that the non-defaulting party has first given the defaulting party written notice to cure their default within forty-five (45) days ("Cure Period") and the defaulting party has not done so. If a default cannot be cured within the Cure Period days, the parties may agree an extension as long as the defaulting party provides evidence within the Cure Period that it has commenced a cure and is pursuing it diligently. In the event of any termination, Company shall be paid for all services rendered and materials supplied (including materials specifically manufactured/made for the Client that have yet to be supplied), if any, through the date of termination. For purposes of this section, the failure of the Client to pay Company in accordance with the payment terms of this Contract shall be considered such a substantial failure. In the event of a substantial failure on the part of the Client, Company, in addition to the right to terminate set forth in this paragraph, may also elect to suspend work until the default in question has been cured. No delay or omission on the part of either party in exercising any right or remedy hereunder shall constitute a waiver of any such right or remedy on any future occasion. The effectiveness of a termination by Client will be conditioned upon receipt by Company of such payment for all services rendered and materials supplied (including materials specifically manufactured/made for the Client that have yet to be supplied), if any, through the date of termination. If Client incurs costs for damages due to a default of the Company that results in termination of this Contract, Client may deduct such costs or damages from the final payment due to Company. Such

Agreed to: _____ (please initial)

deduction will not exceed the final payment owed to Company and will constitute a full and final settlement between Client and Company for any and all claims against Company by Client and a release by Client of any and all further claims against Company.

Additional Work. (a) All additional labor, materials, tools, bonds, insurance, equipment, licenses, taxes, transportation, surveys, engineering, other professional services and any additional item provided by or on behalf of the Company because of Force Majeure or a Change of Law shall constitute additional work extending beyond the scope of the Services to be provided by Company hereunder. Company shall be compensated for all such additional work commensurate with the appropriate unit prices and/or hourly rates indicated in this contract and if no such prices or rates are provided, Company shall be compensated for the fair and equitable value of such additional work in an amount reasonably agreeable to the parties; (b) The parties may add, delete, modify, alter, or accelerate the Services to be performed hereunder, including without limitation, order changes to the Services, or require the Company to perform additional services but only through a duly executed change or field order. All change and field orders shall be in writing and require the signature and acceptance by Company prior to becoming effective. Unless agreed to otherwise by the Company, all such change and field orders shall reflect the parties' agreement regarding price and proposed completion date.

Payment Terms. For any estimate over \$2,000.00, Client shall pay the Company 50% of the estimated project price upon execution of this Contract and the remainder shall be due upon completion of the services. Unless specifically stated otherwise, all payments are due thirty (30) days from the date of invoice. Any payment delayed beyond the specified due date shall be subject to one and one-half percent (1.5%) per month interest on the unpaid balance.

Taxes. Client shall pay all property, franchise, sales, use and other taxes associated with the Services other than taxes imposed on Company's net income or Company's payroll taxes. The prices hereunder do not include sales, use, excise, ad valorem, property or other taxes, other than taxes based on income, now or hereafter imposed directly or indirectly, by any governmental authority or agency with respect to this Contract and the Services provided and materials furnished hereunder. Client shall pay directly or reimburse Company for any such taxes that Company may be required to pay, including without limitation, sales and/or use taxes that Company may be required to pay, under Applicable Law, in connection with Company's purchase or use, in performing the Services hereunder, of equipment, supplies, material and/or subcontracted services.

Indemnification. *TO THE MAXIMUM EXTENT PERMITTED BY LAW, EACH PARTY (THE "INDEMNIFYING PARTY") SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS THE OTHER PARTY AND THEIR RESPECTIVE SUCCESSORS AND ASSIGNS (EACH IS REFERRED TO HEREIN AS AN "INDEMNIFIED PARTY") AGAINST ANY AND ALL LIABILITY FOR DAMAGES, COSTS, LOSSES, AND EXPENSES, INCLUDING REASONABLE ATTORNEY'S FEES, RESULTING FROM ANY CLAIM ASSERTED BY A THIRD PARTY AGAINST THE INDEMNIFIED PARTY FOR WRONGFUL DEATH, BODILY INJURY AND/OR PROPERTY DAMAGE, BUT ONLY TO THE EXTENT CAUSED BY THE WILLFUL OR NEGLIGENT ACTS OR OMISSIONS OF THE INDEMNIFYING PARTY.*

Company's Liability. The Company's maximum liability for all claims under this Contract shall not exceed an amount equal to the Contract Price for the year in which the claim arises. Notwithstanding any provision to the contrary contained in this Contract, in no event shall either party be liable, either directly or indirectly, for any special, punitive, indirect and/or consequential damages, including damages attributable to loss of use, loss of income or loss of profit even if such party has been advised of the possibility of such damages.

Client Instructions. Under no circumstances shall Company be responsible for any damages, losses, settlement, payment deficiencies, liabilities, costs and expenses arising directly or indirectly because of the execution or implementation of instruction or directions provided by the Client or any of its directors, officers, employees, agents, or representatives.

Client Information and Records. If any information, opinions, recommendations, advice, or other work product or any data, information, procedures, charts, spreadsheets, logs, instruments, documents, plans, designs, specifications, operating manuals and specifications, information, regulatory filings, permits, authorizations, licenses, maintenance records, or other records are provided by the Client or any third party acting on behalf of the Client are provide to and used or relied on by Operator, the Client will be liable for any damages resulting directly or indirectly from such use and reliance.

Risk of Loss. Any losses or other liabilities resulting from theft, damage or unauthorized use of Client's property, by any party other than Company, shall be borne by the Client.

Force Majeure. Any event of Force Majeure that directly or indirectly causes a party to be unable to perform its obligations under this Contract shall not be deemed a breach of this Contract. The occurrence of such event shall suspend the obligations of the affected party for only so long as the impact of

Agreed to: _____ (please initial)

such event continues. The obligation to pay amounts due and owing shall not be suspended by such event. The party affected will use commercially reasonable efforts to mitigate the effect of the event.

Insurance. Company shall procure and maintain through the period of this Contract, at Company's own cost and expense (a) general liability insurance in the amount of one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) in the aggregate; and (b) worker's compensation insurance in accordance with all statutory requirements.

Governing Law. This Contract and performance under it shall be governed by and construed in accordance with the laws of the state in which the services are performed.

Dispute Resolution. In the event of any disputes, the parties shall first attempt to resolve the situation by good faith discussions in a timely manner. If the dispute cannot be resolved within forty-five (45) days, the parties shall mediate their dispute before a mediator acceptable to both parties, if they cannot agree, they shall ask the Director of the Federal Mediation and Conciliation Service to nominate a mediator. The parties shall bear their own costs of the mediation but the parties shall share equally the costs of the mediator and the mediation facilities. If the parties are unable to resolve any disputes through good faith discussions or mediation, either party may request that such dispute be submitted for binding arbitration, which shall be governed by the rules of the American Arbitration Association or such other rules as the parties may agree. The parties agree that any judgment issued as a result of arbitration may be entered in the court having jurisdiction thereof. The parties agree that arbitration shall be the exclusive means to settle any dispute, controversy or claim arising out of this Contract.

Notices. Wherever under this Contract one party is required or permitted to give notice to the other party, such notice shall be in writing and shall be delivered personally, sent by facsimile transmission, sent by nationally recognized express courier or sent by certified, registered, first class mail, postage prepaid, but not by electronic mail. Notices required to be given to the parties by each other will be addressed to:

Company: Inframark, LLC
2002 West Grand Parkway North, Suite 100
Katy, Texas 77449
Attn: Chris Tarase

With copy to
Inframark, LLC
2002 West Grand Parkway North, Suite 100

Katy, Texas 77449
Attn: Legal Department

Client:
Lexington Oaks Community Development District
2005 Pan Am Circle, Suite 300, Tampa, FL 33607
Attn: Board Chairman

Any such notice shall be deemed given when actually received when delivered either personally, by facsimile transmission or by express courier, or if mailed, on the fifth day after its mailing, postage prepaid to the recipient party.

Successors and Assigns. This Contract shall not be assigned by either party without the prior written consent of the other party unless such assignment shall be to a parent, subsidiary, affiliate, or successor of either Party or to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law. When written consent of a party is required, such consent shall not be unreasonably withheld.

Non-Solicitation. Neither party may actively solicit, for hire, the employees of the other party during the term of this Contract or for one (1) year after termination of this Contract.

Severability. Each and every provision of law and government regulation required by law to be inserted in this Contract shall be deemed to be inserted and this Contract shall read and shall be enforced as though so included herein, and if through mistake or otherwise any such provision is not inserted or is not correctly inserted, then upon the application of either party, this Contract shall be deemed to be amended to make such insertion or correction. If this Contract contains any unlawful provision, the same shall be deemed of no effect and shall, upon the application of either party, be deemed stricken from this Contract without affecting the binding force of the remainder.

No Third-Party Beneficiaries. This Contract is entered into solely between and may be enforced only by the Company and Client; and this Contract shall not be deemed to create any rights in third parties, including clients, suppliers, or customers of a party, or to create any obligations of a party to any such third parties.

Construction of Agreement. Whenever the context requires, the gender of all words used in this Contract includes the masculine, feminine, and neuter. All references to Articles and Sections refer to articles and sections of this Contract, and all references to Exhibits are to Exhibits attached to this all purposes. Captions, headings, cover pages, tables of contents and footnote instructions contained in this Contract are inserted only to facilitate reference and for convenience and in no way define, limit or describe the scope, intent or meaning of any

Agreed to: _____ (please initial)

provisions of this Contract. Words and abbreviations that have well known technical or trade meanings are used in this Contract in accordance with such recognized meanings.

Entire Agreement. The terms and conditions set out herein are the entire terms and conditions of this Contract and any prior or contemporaneous understandings or agreements, oral or written, are merged herein. There are no representations or warranties, agreements, or covenants other than those expressly set forth in this Contract. This Contract may be amended or modified and/or any right or obligation arising under this Contract may be waived from time to time only by a written instrument executed by the Client and the Company. The failure of the Company at any time to enforce any of the provisions of this Contract shall not constitute a waiver of such provision.

Agreed to: _____ (please initial)

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2026/2027; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Lexington Oaks Community Development District (“**District**”) prior to June 15, 2026, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Proposed Budget**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT:

- 1. Proposed Budget Approved.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. Setting a Public Hearing.** The public hearing on said Proposed Budget is hereby declared and set for Thursday, August 20, 2026, at 6:30 p.m. at Lexington Oaks Community Center located at 26304 Lexington Oaks Boulevard, Wesley Chapel, Florida 33544.
- 3. Transmittal of Proposed Budget to Local General Purpose Government.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Pasco County at least 60 days prior to the hearing set above.
- 4. Posting of Proposed Budget.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.
- 5. Publication of Notice.** Notice of this public hearing shall be published in the manner prescribed by Florida law.
- 6. Effective Date.** This Resolution shall take effect immediately upon adoption.

Passed and Adopted on May 21, 2026.

Attest:

**Lexington Oaks Community
Development District**

Print Name: _____
Secretary/Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2026/2027

Lexington Oaks
Community Development District

FISCAL YEAR 2027
PROPOSED BUDGET

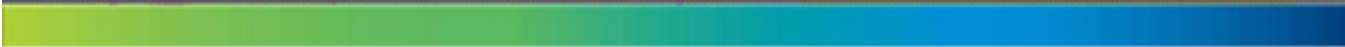
May 13, 2026

CLEAR PARTNERSHIPS



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Lexington Oaks
Community Development District

Operating Budget
FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
General Fund 001

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
REVENUES					
Interest - Investments	\$70,000.00	\$36,887.00	\$37,498.39	\$74,385.39	\$70,000.00
Room Rentals	\$20,000.00	\$7,109.00	\$12,891.00	\$20,000.00	\$20,000.00
Interest - Tax Collector	\$2,234.00	\$1,728.00	\$506.00	\$2,234.00	\$0.00
Special Assmnts- Tax Collector	\$1,845,499.00	\$1,771,863.00	\$73,636.00	\$1,845,499.00	\$2,023,272.17
Special Assmnts- Discounts	-\$73,820.00	-\$69,413.00	\$0.00	-\$69,413.00	-\$80,930.89
Other Miscellaneous Revenues	\$20,000.00	\$12,387.00	\$7,613.00	\$20,000.00	\$20,000.00
TOTAL REVENUES	\$1,883,913.00	\$1,760,561.00	\$132,144.39	\$1,892,705.39	\$2,052,341.28

EXPENDITURES

Administrative

P/R-Board of Supervisors	\$24,000.00	\$11,200.00	\$12,800.00	\$24,000.00	\$24,000.00
Payroll-Other	\$4,200.00	\$4,199.00	\$1.00	\$4,200.00	\$4,200.00
FICA Taxes	\$2,157.00	\$857.00	\$1,300.00	\$2,157.00	\$2,157.30
Workers' Compensation	\$30.00	\$11.00	\$19.00	\$30.00	\$30.00
ProfServ-Arbitrage Rebate	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	\$1,700.00
ProfServ-Dissemination Agent	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
ProfServ-Engineering	\$20,000.00	\$10,620.00	\$9,380.00	\$20,000.00	\$20,000.00
ProfServ-Legal Services	\$30,000.00	\$8,137.00	\$21,863.00	\$30,000.00	\$30,000.00
ProfServ-Mgmt Consulting	\$65,180.00	\$24,775.00	\$11,044.20	\$35,819.20	\$63,282.00
ProfServ-Property Appraiser	\$150.00	\$150.00	\$0.00	\$150.00	\$150.00
ProfServ-Special Assessment	\$13,310.00	\$13,310.00	\$0.00	\$13,310.00	\$13,310.00
ProfServ-Trustee Fees	\$7,323.00	\$6,914.00	\$0.00	\$6,914.00	\$6,914.00
ProfServ-Web Site Development	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Auditing Services	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
Contract-Website Hosting	\$1,553.00	\$0.00	\$1,553.00	\$1,553.00	\$1,599.60
Website Compliance	\$1,520.00	\$0.00	\$1,520.00	\$1,520.00	\$1,520.00
Postage and Freight	\$800.00	\$540.00	\$260.00	\$800.00	\$800.00
Insurance - General Liability	\$17,607.00	\$17,183.00	\$0.00	\$17,183.00	\$18,487.35
Printing and Binding	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00
Legal Advertising	\$2,000.00	\$92.00	\$1,908.00	\$2,000.00	\$2,000.00
Misc-Bank Charges	\$1,100.00	\$846.00	\$254.00	\$1,100.00	\$1,100.00
Misc-Property Taxes	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Misc-Assessment Collection Cost	\$36,910.00	\$34,049.00	\$2,861.00	\$36,910.00	\$40,465.44
Misc-County Tax Bill	\$4,267.00	\$5,152.00	\$0.00	\$5,152.00	\$4,267.00
Office Supplies	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
Annual District Filing Fee	\$175.00	\$175.00	\$0.00	\$175.00	\$175.00
Total Administrative	\$247,532.00	\$138,210.00	\$80,013.20	\$218,223.20	\$249,707.69

Lexington Oaks
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
Field					
Contracts-Landscape	\$204,974.00	\$102,486.00	\$102,488.00	\$204,974.00	\$204,974.00
Contracts-Irrigation	\$25,272.00	\$12,636.00	\$12,636.00	\$25,272.00	\$25,272.00
Insurance - Property	\$33,647.00	\$31,060.00	\$0.00	\$31,060.00	\$32,613.00
R&M-Entry Feature	\$8,000.00	\$2,261.00	\$5,739.00	\$8,000.00	\$8,000.00
R&M-Irrigation	\$30,000.00	\$33,359.00	\$0.00	\$33,359.00	\$30,000.00
R&M-Mulch	\$22,040.00	\$22,792.00	\$0.00	\$22,792.00	\$25,000.00
R&M-Plant Replacement	\$60,000.00	\$5,717.00	\$54,283.00	\$60,000.00	\$60,000.00
R&M-Sidewalk Cleaning	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
R&M-Annuals	\$26,250.00	\$16,140.00	\$10,110.00	\$26,250.00	\$26,250.00
R&M-Tree Replacement	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
R&M-Tree Removal	\$65,000.00	\$9,500.00	\$55,500.00	\$65,000.00	\$65,000.00
Misc-Contingency	\$150,000.00	\$46.00	\$149,954.00	\$150,000.00	\$300,000.00
Capital Improvements	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00
Total Field	\$747,183.00	\$235,997.00	\$512,710.00	\$748,707.00	\$899,109.00
Utilities					
Contracts-Solid Waste Services	\$1,735.00	\$2,678.00	\$0.00	\$2,678.00	\$2,678.00
Communication - Teleph - Field	\$8,400.00	\$4,422.00	\$4,495.29	\$8,917.29	\$8,917.29
Electricity - General	\$160,000.00	\$72,094.00	\$73,288.93	\$145,382.93	\$160,000.00
Utility - Gas	\$50,000.00	\$51,856.00	\$0.00	\$51,856.00	\$50,000.00
Utility - Water & Sewer	\$20,000.00	\$14,916.00	\$15,163.23	\$30,079.23	\$30,079.23
Total Utilities	\$240,135.00	\$145,966.00	\$92,947.45	\$238,913.45	\$251,674.52
Parks and Recreation					
Payroll-Salaries	\$120,000.00	\$52,879.00	\$67,121.00	\$120,000.00	\$120,000.00
Payroll-Site Manager	\$75,289.00	\$37,560.00	\$37,729.00	\$75,289.00	\$77,547.67
FICA Taxes	\$14,584.00	\$6,919.00	\$7,665.00	\$14,584.00	\$15,112.40
Workers' Compensation	\$8,490.00	\$4,830.00	\$3,660.00	\$8,490.00	\$8,490.00
Unemployment Compensation	\$200.00	\$24.00	\$176.00	\$200.00	\$200.00
Contracts-Pools	\$45,000.00	\$18,795.00	\$26,205.00	\$45,000.00	\$45,000.00
Contracts-Security Alarms	\$1,000.00	\$2,320.00	\$0.00	\$2,320.00	\$1,000.00
Contracts-Sheriff	\$15,000.00	\$4,545.00	\$10,455.00	\$15,000.00	\$15,000.00
Security Monitoring Services	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00
R&M-Clubhouse	\$20,000.00	\$14,106.00	\$5,894.00	\$20,000.00	\$20,000.00
R&M-Parks	\$5,000.00	\$143.00	\$4,857.00	\$5,000.00	\$5,000.00
R&M-Pools	\$15,000.00	\$9,217.00	\$5,783.00	\$15,000.00	\$15,000.00
R&M-Fitness Center	\$10,000.00	\$4,733.00	\$5,267.00	\$10,000.00	\$10,000.00
Misc-Property Taxes	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00
Security Enhancements	\$5,000.00	\$1,708.00	\$3,292.00	\$5,000.00	\$5,000.00
Holiday Lighting & Decorations	\$6,000.00	\$10,334.00	\$0.00	\$10,334.00	\$6,000.00
Op Supplies - Clubhouse	\$18,000.00	\$3,767.00	\$14,233.00	\$18,000.00	\$18,000.00
Total Parks and Recreation	\$368,963.00	\$171,880.00	\$202,737.00	\$374,617.00	\$371,750.07

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
<i>Flood Control/Stormwater Mgmt</i>					
Contracts-Lake and Wetland	\$24,600.00	\$12,300.00	\$12,300.00	\$24,600.00	\$24,600.00
R&M-Lake	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
R&M-Mitigation	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
<i>Total Flood Control/Stormwater Mgmt</i>	\$30,100.00	\$12,300.00	\$17,800.00	\$30,100.00	\$30,100.00
<i>Reserves</i>					
R&M-Boundary Walls/Fences/Monuments	\$20,000.00	\$68,615.00	\$0.00	\$68,615.00	\$20,000.00
Reserve - Clubhouse	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
Reserve - Fitness Center	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
Reserve - Landscaping	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
Reserve - Parks	\$30,000.00	\$60,841.00	\$0.00	\$60,841.00	\$30,000.00
Reserve - Pool	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
Reserve-Ponds & Drainage	\$100,000.00	\$107,150.00	\$0.00	\$107,150.00	\$100,000.00
Reserve-Sidewalks & Irrigation	\$20,000.00	\$26,277.00	\$0.00	\$26,277.00	\$20,000.00
<i>Total Reserves</i>	\$250,000.00	\$262,883.00	\$80,000.00	\$342,883.00	\$250,000.00
TOTAL EXPENDITURES	\$1,883,913.00	\$967,236.00	\$986,207.65	\$1,953,443.65	\$2,052,341.28
Excess (deficiency) of revenues					
Over (under) expenditures	\$0.00	\$793,325.00	-\$854,063.26	-\$60,738.26	\$0.00
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$793,325.00	-\$854,063.26	-\$60,738.26	\$0.00
FUND BALANCE, BEGINNING	\$1,025,156.00	\$1,025,156.00	\$0.00	\$1,025,156.00	\$964,417.74
FUND BALANCE, ENDING	\$1,025,156.00	\$1,818,481.00	-\$854,063.26	\$964,417.74	\$964,417.74

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$1,025,156.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	-\$60,738.26
Estimated Funds Available - 9/30/2026	\$964,417.74

FISCAL YEAR 2027 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$964,417.74
Less: First Quarter Operating Reserve	-\$513,085.32
Less: Designated Reserves for Capital Projects	-\$344,241.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	\$0.00
Estimated Remaining Undesignated Cash as of 9/30/2027	\$107,091.42

Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2027

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.

Interest-Tax Collector

The District earns interest income on the Non-Ad Valorem Assessments from the Pasco County Tax Collector's office.

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.

Other Miscellaneous Revenues

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.

Workers' Compensation

Workers' compensation is insurance that provides medical care and wage replacement for employees who are insured or become ill due to their job.

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.

Budget Narrative
Fiscal Year 2027

Administrative (continued)

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 Consulting

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.

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 the prior year actual amount.

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.

Budget Narrative
Fiscal Year 2027

Administrative (continued)

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.

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

Field

Contracts-Landscape

The District has a contract for landscape maintenance with Yellowstone Landscape that includes general mowing, edging and maintenance.

Contracts-Irrigation

The District has a contract for maintenance with Ballenger that includes maintenance for the irrigation system.

Budget Narrative
Fiscal Year 2027

Field (continued)

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 Ballenger includes repairs and maintenance of the irrigation system in the District.

R&M-Mulch

The landscaping contract with Yellowstone Landscape includes maintenance of mulch.

R&M-Plant Replacement

The landscaping contract with Yellowstone Landscape includes maintenance for new sod, clean up, and new flowering.

R&M-Sidewalk Cleaning

District sidewalks pressure washing.

R&M-Annuals

The landscaping contract with Yellowstone Landscape includes maintenance of annuals.

R&M-Tree Replacement

The landscaping contract with Yellowstone Landscape to replace trees.

R&M-Tree Removal

This is for the expenditures related to removing damaged trees.

Misc-Contingency

The costs associated with any other items not budgeted for within another line item.

Capital Improvements

The District will replace existing equipment or purchase new equipment for District facilities.

Utilities

Contracts-Solid Waste Services

The District has a contract for solid waste services with Waste Services of Florida, Inc. for \$145 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.

Budget Narrative
Fiscal Year 2027

Utilities (continued)

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.

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 Caribbean Bay Pool Service for \$1,500 per month service of the pool at the Recreation Center.

Contracts-Security Alarms

The District has a contract for the monitoring of security alarms to assist with safety.

Contracts-Sheriff

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

Security Monitoring Services

The District has a camera system that monitors the property for safety.

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.

Security Enhancements

This is for non-contractual security equipment expenditures.

Budget Narrative
Fiscal Year 2027

Parks and Recreation – General (continued)

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.

Flood Control / Stormwater Management

Contracts-Lake and Wetland

The District has contracted services with American Ecosystem for treatment of the Lakes and Wetlands for \$2,100 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.

Reserves

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-Landscaping

This is the reserve for the cost to restore the landscaping for the entrances and clubhouse to its original conditions.

Reserve-Parks

This is the reserve for the parks.

Reserve-Pool

This is the reserve for the pool.

Reserve-Ponds & Drainage

This is the reserve for the District's ponds and drainage.

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.

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
General Fund 002

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 3/31/2026	PROJECTED April- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
Special Assmnts- Tax Collector	\$27,494.00	\$26,834.00	\$660.00	\$27,494.00	\$28,617.02
Special Assmnts- Discounts	-\$1,118.00	-\$1,051.00	\$0.00	-\$1,051.00	-\$1,144.68
Gate Bar Code/Remotes	\$300.00	\$376.00	\$0.00	\$376.00	\$300.00
TOTAL REVENUES	\$26,776.00	\$26,159.00	\$760.00	\$26,919.00	\$27,772.34
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessment Collection Cost	\$517.00	\$516.00	\$1.00	\$517.00	\$572.34
Total Administrative	\$517.00	\$516.00	\$1.00	\$517.00	\$572.34
<i>Gatehouse</i>					
Communication - Telephone	\$600.00	\$216.00	\$384.00	\$600.00	\$600.00
Electricity - Gate	\$550.00	\$296.00	\$300.91	\$596.91	\$600.00
R&M-Gate	\$3,064.00	\$3,205.00	\$0.00	\$3,205.00	\$3,500.00
Total Gatehouse	\$4,214.00	\$3,717.00	\$684.91	\$4,401.91	\$4,700.00
<i>Reserves</i>					
Reserve - Gate	\$3,500.00		\$3,500.00	\$3,500.00	\$3,500.00
Reserve - Roadways	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00
Reserve - Sidewalks	\$5,000.00	\$2,785.00	\$2,215.00	\$5,000.00	\$5,000.00
Total Reserves	\$22,500.00	\$2,785.00	\$19,715.00	\$22,500.00	\$22,500.00
TOTAL EXPENDITURES	\$27,231.00	\$7,018.00	\$20,400.91	\$27,418.91	\$27,772.34
Excess (deficiency) of revenues					
Over (under) expenditures	-\$455.00	\$19,141.00	-\$19,640.91	-\$499.91	\$0.00
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$19,141.00	-\$19,640.91	-\$499.91	\$0.00
FUND BALANCE, BEGINNING	\$121,263.00	\$121,263.00	\$0.00	\$121,263.00	\$120,763.09
FUND BALANCE, ENDING	\$121,263.00	\$140,404.00	-\$19,640.91	\$120,763.09	\$120,763.09

Lexington Oaks
 Community Development District

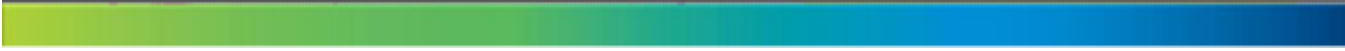


Exhibit "B"
 Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$121,263.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	-\$499.91
Estimated Funds Available - 9/30/2026	\$120,763.09

FISCAL YEAR 2027 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$120,763.09
Less: First Quarter Operating Reserve	-\$6,943.09
Less: Designated Reserves for Capital Projects	-\$102,464.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	
Estimated Remaining Undesignated Cash as of 9/30/2027	\$11,356.01

Notes

(1) Represents approximately 3 months of operating expenditures



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
General Fund 003

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 3/31/2026	PROJECTED April- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
Special Assmnts- Tax Collector	\$47,935.00	\$46,022.00	\$1,913.00	\$47,935.00	\$48,511.70
Special Assmnts- Discounts	-\$1,917.00	-\$1,803.00	\$0.00	-\$1,803.00	-\$1,940.47
Gate Bar Code/Remotes	\$200.00	\$165.00	\$35.00	\$200.00	\$200.00
TOTAL REVENUES	\$46,718.00	\$44,384.00	\$2,448.00	\$46,832.00	\$46,771.23
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessment Collection Cost	\$917.00	\$884.00	\$33.00	\$917.00	\$970.23
Total Administrative	\$917.00	\$884.00	\$33.00	\$917.00	\$970.23
<i>Gatehouse</i>					
Communication - Telephone	\$691.00	\$122.00	\$569.00	\$691.00	\$691.00
Electricity - Gate	\$690.00	\$303.00	\$308.02	\$611.02	\$690.00
R&M-Gate	\$2,420.00	\$12,107.00	\$0.00	\$12,107.00	\$2,420.00
Total Gatehouse	\$3,801.00	\$12,532.00	\$877.02	\$13,409.02	\$3,801.00
<i>Reserves</i>					
Reserves - Gate	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
Reserve - Roadways	\$32,000.00	\$0.00	\$32,000.00	\$32,000.00	\$32,000.00
Reserve - Sidewalks	\$6,000.00	\$12,798.00	\$0.00	\$12,798.00	\$6,000.00
Total Reserves	\$42,000.00	\$12,798.00	\$36,000.00	\$48,798.00	\$42,000.00
TOTAL EXPENDITURES	\$46,718.00	\$26,214.00	\$36,910.02	\$63,124.02	\$46,771.23
Excess (deficiency) of revenues					
Over (under) expenditures	\$0.00	\$18,170.00	-\$34,462.02	-\$16,292.02	\$0.00
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$18,170.00	-\$34,462.02	-\$16,292.02	\$0.00
FUND BALANCE, BEGINNING	\$202,225.00	\$202,225.00	\$0.00	\$202,225.00	\$185,932.98
FUND BALANCE, ENDING	\$202,225.00	\$220,395.00	-\$34,462.02	\$185,932.98	\$185,932.98

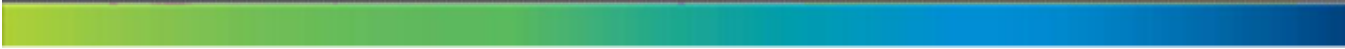


Exhibit "C"
Allocation of Fund Balances

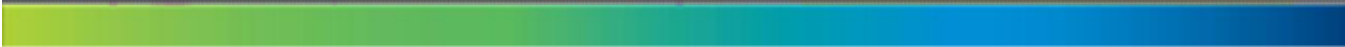
FISCAL YEAR 2026 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$202,225.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	-\$16,292.02
Estimated Funds Available - 9/30/2026	\$185,932.98

FISCAL YEAR 2027 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$185,932.98
Less: First Quarter Operating Reserve	-\$11,692.81
Less: Designated Reserves for Capital Projects	-\$164,009.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	
Estimated Remaining Undesignated Cash as of 9/30/2027	\$10,231.17

Notes

(1) Represents approximately 3 months of operating expenditures





Lexington Oaks
Community Development District

Debt Service Budget
FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2021A Bonds
Series 2021B Bonds

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
REVENUES					
Interest - Investments	\$0.00	\$2,441.00	\$0.00	\$2,441.00	\$0.00
Special Assmnts- Tax Collector	\$379,124.00	\$363,996.00	\$15,128.00	\$379,124.00	\$379,123.51
Special Assmnts- Discounts	-\$15,165.00	-\$14,260.00	\$0.00	-\$14,260.00	-\$15,164.94
TOTAL REVENUES	\$363,959.00	\$352,177.00	\$15,128.00	\$367,305.00	\$363,958.57
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessment Collection Cost	\$7,582.00	\$6,995.00	\$587.00	\$7,582.00	\$7,582.47
Total Administrative	\$7,582.00	\$6,995.00	\$587.00	\$7,582.00	\$7,582.47
<i>Debt Service</i>					
Debt Retirement Series A	\$199,180.00	\$0.00	\$199,180.00	\$199,180.00	\$202,640.00
Debt Retirement Series B	\$111,900.00	\$0.00	\$111,900.00	\$111,900.00	\$113,450.00
Interest Expense Series A	\$32,327.00	\$17,174.00	\$15,153.00	\$32,327.00	\$30,305.46
Interest Expense Series B	\$9,518.00	\$8,274.00	\$1,244.00	\$9,518.00	\$8,488.84
Total Debt Service	\$352,925.00	\$25,448.00	\$327,477.00	\$352,925.00	\$354,884.30
TOTAL EXPENDITURES	\$360,507.00	\$32,443.00	\$328,064.00	\$360,507.00	\$362,466.77
Excess (deficiency) of revenues Over (under) expenditures	\$3,452.00	\$319,734.00	-\$312,936.00	\$6,798.00	\$1,491.80
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$319,734.00	-\$312,936.00	\$6,798.00	\$1,491.80
FUND BALANCE, BEGINNING	\$100,635.00	\$100,635.00	\$0.00	\$100,635.00	\$107,433.00
FUND BALANCE, ENDING	\$100,635.00	\$420,369.00	-\$312,936.00	\$107,433.00	\$108,924.80

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT				
	11/1/2024	11/1/2025	11/1/2026	11/1/2027
Series 2021A Bonds	\$1,886,850.00	\$1,692,060.00	\$1,492,880.00	\$1,290,240.00

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT				
	11/1/2024	11/1/2025	11/1/2026	11/1/2027
Series 2021B Bonds	\$683,420.00	\$573,250.00	\$461,350.00	\$347,900.00

Lexington Oaks
Community Development District

Series 2021A Amortization Schedule

Date	Outstanding Principal Balance	Principal	Interest Rate	Interest	Annual Debt Service	Total Annual Debt Service
11/1/21	\$2,459,930.00			\$9,432.46	\$9,432.46	
5/1/22	\$2,459,930.00	\$198,420.00	2.03%	\$24,968.29	\$223,388.29	\$232,820.75
11/1/22	\$2,261,510.00			\$22,954.33	\$22,954.33	
5/1/23	\$2,261,510.00	\$184,720.00	2.03%	\$22,954.33	\$207,674.33	\$230,628.66
11/1/23	\$2,076,790.00			\$21,079.42	\$21,079.42	
5/1/24	\$2,076,790.00	\$189,940.00	2.03%	\$21,079.42	\$211,019.42	\$232,098.84
11/1/24	\$1,886,850.00			\$19,151.53	\$19,151.53	
5/1/25	\$1,886,850.00	\$194,790.00	2.03%	\$19,151.53	\$213,941.53	\$233,093.06
11/1/25	\$1,692,060.00			\$17,174.41	\$17,174.41	
5/1/26	\$1,692,060.00	\$199,180.00	2.03%	\$17,174.41	\$216,354.41	\$233,528.82
11/1/26	\$1,492,880.00			\$15,152.73	\$15,152.73	
5/1/27	\$1,492,880.00	\$202,640.00	2.03%	\$15,152.73	\$217,792.73	\$232,945.46
11/1/27	\$1,290,240.00			\$13,095.94	\$13,095.94	
5/1/28	\$1,290,240.00	\$201,730.00	2.03%	\$13,095.94	\$214,825.94	\$227,921.88
11/1/28	\$1,088,510.00			\$11,048.38	\$11,048.38	
5/1/29	\$1,088,510.00	\$208,550.00	2.03%	\$11,048.38	\$219,598.38	\$230,646.76
11/1/29	\$879,960.00			\$8,931.59	\$8,931.59	
5/1/30	\$879,960.00	\$214,830.00	2.03%	\$8,931.59	\$223,761.59	\$232,693.18
11/1/30	\$665,130.00			\$6,751.07	\$6,751.07	
5/1/31	\$665,130.00	\$216,580.00	2.03%	\$6,751.07	\$223,331.07	\$230,082.14
11/1/31	\$448,550.00			\$4,552.78	\$4,552.78	
5/1/32	\$448,550.00	\$221,900.00	2.03%	\$4,552.78	\$226,452.78	\$231,005.56
11/1/32	\$226,650.00			\$2,300.50	\$2,300.50	
5/1/33	\$226,650.00	\$226,650.00	2.03%	\$2,300.50	\$228,950.50	\$231,251.00
Total		\$1,886,850.00		\$196,317.86	\$2,083,167.86	\$2,083,167.86

Lexington Oaks
Community Development District

Series 2021B Amortization Schedule

Date	Outstanding Principal Balance	Principal	Interest Rate	Interest	Annual Debt Service	Total Annual Debt Service
11/1/21	\$1,007,560.00			\$3,501.83	\$3,501.83	
5/1/22	\$1,007,560.00	\$109,650.00	1.84%	\$9,269.55	\$118,919.55	\$122,421.38
11/1/22	\$897,910.00			\$8,260.77	\$8,260.77	
5/1/23	\$897,910.00	\$106,210.00	1.84%	\$8,260.77	\$114,470.77	\$122,731.54
11/1/23	\$791,700.00			\$7,283.64	\$7,283.64	
5/1/24	\$791,700.00	\$108,280.00	1.84%	\$7,283.64	\$115,563.64	\$122,847.28
11/1/24	\$683,420.00			\$6,287.46	\$6,287.46	
5/1/25	\$683,420.00	\$110,170.00	1.84%	\$6,287.46	\$116,457.46	\$122,744.92
11/1/25	\$573,250.00			\$5,273.90	\$5,273.90	
5/1/26	\$573,250.00	\$111,900.00	1.84%	\$5,273.90	\$117,173.90	\$122,447.80
11/1/26	\$461,350.00			\$4,244.42	\$4,244.42	
5/1/27	\$461,350.00	\$113,450.00	1.84%	\$4,244.42	\$117,694.42	\$121,938.84
11/1/27	\$347,900.00			\$3,200.68	\$3,200.68	
5/1/28	\$347,900.00	\$114,830.00	1.84%	\$3,200.68	\$118,030.68	\$121,231.36
11/1/28	\$233,070.00			\$2,144.24	\$2,144.24	
5/1/29	\$233,070.00	\$116,030.00	1.84%	\$2,144.24	\$118,174.24	\$120,318.48
11/1/29	\$117,040.00			\$1,076.77	\$1,076.77	
5/1/30	\$117,040.00	\$117,040.00	1.84%	\$1,076.77	\$118,116.77	\$119,193.54
Total		\$683,420.00		\$44,454.94	\$727,874.94	\$727,874.94

Budget Narrative
Fiscal Year 2027

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.

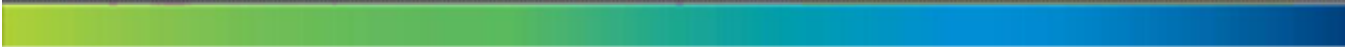
Debt Service

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.

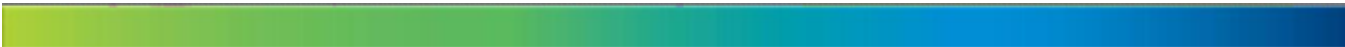


Lexington Oaks

Community Development District

Supporting Budget Schedule

FY 2027



Lexington Oaks
Community Development District

Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026

Product Type	Total Units	General Fund 001			Village Reserves			Series 2021A Debt Service			Series 2021B Debt Service			Total		
		FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change
<u>No Debt</u>																
SF 44 foot	127	\$953.32	\$869.55	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$953.32	\$869.55	10%
SF 50 foot	245	\$1,083.26	\$988.08	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$1,083.26	\$988.08	10%
SF 70 foot	80	\$1,668.70	\$1,522.08	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$1,668.70	\$1,522.08	10%
SF 80 foot	3	\$1,993.68	\$1,818.51	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$1,993.68	\$1,818.51	10%
SF 80 foot-H	28	\$1,993.68	\$1,818.51	10%	\$529.94	\$517.57	2%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$2,523.63	\$2,336.08	8%
SF 80 foot-P	46	\$1,993.68	\$1,818.51	10%	\$429.31	\$424.21	1%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$2,422.99	\$2,242.72	8%
Day Care	1	\$7,081.45	\$6,459.25	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$7,081.45	\$6,459.25	10%
Golf Course	1	\$17,804.80	\$16,240.39	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$17,804.80	\$16,240.39	10%
<u>Series 2011</u>																
SF 50 ft	308	\$1,083.26	\$988.08	10%	\$0.00	\$0.00	n/a	\$338.43	\$338.43	0%	\$0.00	\$0.00	n/a	\$1,421.69	\$1,326.51	7%
SF 70 ft	270	\$1,668.70	\$1,522.08	10%	\$0.00	\$0.00	n/a	\$481.35	\$481.35	0%	\$0.00	\$0.00	n/a	\$2,150.05	\$2,003.43	7%
SF 80 ft-H	26	\$1,993.68	\$1,818.51	10%	\$529.94	\$517.57	2%	\$547.42	\$547.42	0%	\$0.00	\$0.00	n/a	\$3,071.05	\$2,883.51	7%
<u>Series 2017</u>																
SF 44 ft	130	\$953.32	\$869.55	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$255.80	\$255.80	0%	\$1,209.11	\$1,125.35	7%
SF 50 ft	115	\$1,083.26	\$988.08	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$309.29	\$309.29	0%	\$1,392.55	\$1,297.37	7%
SF 70 ft	64	\$1,668.70	\$1,522.08	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$443.96	\$443.96	0%	\$2,112.66	\$1,966.04	7%
SF 80 ft-P	67	\$1,993.68	\$1,818.51	10%	\$429.31	\$424.21	1%	\$0.00	\$0.00	n/a	\$499.30	\$499.30	0%	\$2,922.29	\$2,742.01	7%
	1,511															



Brian E. Corley
Supervisor of Elections
PO Box 300
Dade City FL 33526-0300

1-800-851-8754
www.PascoVotes.gov

April 17, 2026

Diana Kapatsyna
District Administrative Assistant III
Inframark
2005 Pan Am Circle Suite 300
Tampa FL 33607

Dear Diana Kapatsyna:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2026.

- Lexington Oaks Community Development District 2,814

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood
Chief Administrative Officer



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

April 13, 2026

Lexington Oaks Community Development District
Inframark LLC
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL (“we”) audit Lexington Oaks Community Development District’s, (the “District”), governmental activities and each major fund as of and for the years ending September 30, 2026, 2027, and 2028, which collectively comprise the District’s basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the years ending September 30, 2026, 2027, and 2028, and thereafter if mutually agreed upon by Lexington Oaks Community Development District and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (“GAAS”) and *Government Auditing Standards* issued by the Comptroller General of the United States (“GAS”) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and 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. 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 controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS and GAS. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity’s system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

Fort Pierce / Stuart

Lexington Oaks Community Development District
April 13, 2026
Page 2

2. Consider the entity's system of internal control 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;
3. 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
4. Conclude, based on the audit evidence obtained, 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 the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;

Lexington Oaks Community Development District
April 13, 2026
Page 3

2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

The Board is responsible for informing us of its views about the risks of fraud, waste or abuse within the District, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the District.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. 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;
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and

Lexington Oaks Community Development District
April 13, 2026
Page 4

- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
2. Auditor General Management Letter, if applicable; and
3. Report on Compliance with Section 218.415, Florida Statutes, if applicable.

Lexington Oaks Community Development District
April 13, 2026
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Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with accounting principles generally accepted in the United States of America, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;
2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;

Lexington Oaks Community Development District
April 13, 2026
Page 6

3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report has been provided to you, for your information.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2026 will not exceed \$5,100 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. Our fee for the years ending September 30, 2027 and 2028 will not exceed \$5,100. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.

Lexington Oaks Community Development District
April 13, 2026
Page 7

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our Audit Documentation.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Indemnification, Limitation of Liability, and Claim Resolution

The District and Berger, Toombs, Elam, Gaines & Frank agree that no claim arising out of, from, or relating to the services rendered pursuant to this engagement letter shall be filed more than two years after the date of the audit report issued by Berger, Toombs, Elam, Gaines & Frank or the date of this engagement letter if no report has been issued. To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this engagement letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

Confidentiality

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

Lexington Oaks Community Development District
April 13, 2026
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Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, upon request, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be destroyed in accordance with our record retention policies.

Termination

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

Lexington Oaks Community Development District
April 13, 2026
Page 9

Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

Lexington Oaks Community Development District
April 13, 2026
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Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,



BERGER, TOOMBS, ELAM, GAINES & FRANK
CERTIFIED PUBLIC ACCOUNTANTS PL

Melissa Marlin, CPA

Confirmed on behalf of the addressee:

Sign: _____

Title: _____

Date: _____

Report on the Firm's System of Quality Control

December 4, 2025

To the Partners of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

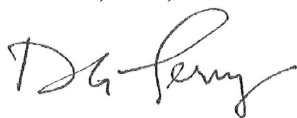
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.



DG Perry

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND LEXINGTON OAKS COMMUNITY
DEVELOPMENT DISTRICT
(DATED APRIL 13, 2026)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK
2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33607
TELEPHONE: 954-603-0033**

E-VERIFY REQUIREMENTS. Auditor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Auditor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Auditor has knowingly violated Section 448.091, Florida Statutes.

If the Auditor anticipates entering into agreements with a subcontractor for the Work, Auditor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Auditor has otherwise complied with its obligations hereunder, the District shall promptly notify the Auditor. The Auditor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Auditor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Auditor represents that no public employer has terminated a contract with the Auditor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Auditor: Melissa Marlin

District: Lexington Oaks CDD

By: M. Marlin

By: _____

Title: Director

Title: _____

Date: April 13, 2026

Date: _____

**MINUTES OF MEETING
LEXINGTON OAKS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lexington Oaks Community Development District was held on Thursday, April 16, 2026 at 6:30 p.m. at the Lexington Oaks Clubhouse, 26304 Lexington Oaks Boulevard, Wesley Chapel, Florida.

Present and constituting a quorum were:

Rick Carroll	Chairman
Terry Bechtel	Vice Chairman
Butch Straber	Assistant Secretary
Scott A. Carlson	Assistant Secretary
William Palermo	Assistant Secretary

Also presents were:

Mark Vega	District Manager
John Fowler	Field Inspection

Audience Members

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS

Roll Call

The roll was called. A quorum was established.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Audience Comments

A resident addressed the Board regarding a gym incident that occurred on April 14, 2026. A resident addressed the Board regarding maintenance concerns, including cleaning of flags, repair of the flag stand and noted that the air conditioning turns on at 8:30 p.m.

FOURTH ORDER OF BUSINESS

Items for Consideration, Additions, Deletions

Addition: Item 6D – Ratification of Ballenger proposals for Mainline Repairs.

FIFTH ORDER OF BUSINESS

Staff Report

A. Landscape Report – Yellowstone

Discussion regarding landscape and irrigation items was tabled to the next meeting.

B. Irrigation Report – Ballenger

Discussion of the irrigation report was included under item 6D.

C. Accounting Staff Report

i. Discussion of Cash Flow Report

Mr. Nesbitt presented the Cash Flow Report.

Board consensus that funds in the Truist account be swept into an interest-bearing account.

D. Engineer’s Report

No report.

E. Counsel’s Report

The letters were sent to 5639 and 5645 Riva Ridge Drive in regards to their fences blocking CDD access to the pond for maintenance.

F. Field Inspection Report

Mr. Fowler presented the field inspection report.

On MOTION by Ms. Bechtel, seconded by Mr. Carroll, with all in favor, the Field Agreement in the amount of \$12,000 annually was approved as presented. 5-0

G. District Manager’s Report

Discussion ensued regarding a Landscape Request for RFP, which will be handled by Mr. Fowler of Inframark.

On MOTION by Ms. Bechtel, seconded by Mr. Palermo, with all in favor, proceeding with the Landscape RFP was approved as presented. 5-0

SIXTH ORDER OF BUSINESS

Consent Agenda

A. Minutes of March 19, 2026 Regular Meeting

B. Review of the February 2026 Financials

On MOTION by Mr. A. Carlson, seconded by Mr. Palermo the February 2026 Financials and the March 19, 2026 Regular Meeting were approved as presented. 5-0

C. Ratification of Blue Wave Lighting Proposal for Front Entrance for \$36,500.00

D. Ratification of Ballenger Proposals for Mainline Repairs

On MOTION by Mr. A. Carlson, seconded by Mr. Palermo the Blue Wave Lighting Proposal for Front Entrance and Ballenger Proposals for Mainline Repairs were ratified as presented. 5-0

SEVENTH ORDER OF BUSINESS

Supervisors' Requests and Comments

None.

EIGHTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. A. Carlson, seconded by Mr. Palermo, with all in favor, the meeting was adjourned at 8:00 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

**MINUTES OF MEETING
LEXINGTON OAKS
COMMUNITY DEVELOPMENT DISTRICT**

The workshop meeting of the Board of Supervisors of the Lexington Oaks Community Development District was held on Thursday, May 7, 2026 at 9:02 p.m. at the Lexington Oaks Clubhouse, 26304 Lexington Oaks Boulevard, Wesley Chapel, Florida.

Present and constituting a quorum were:

Rick Carroll	Chairman
Terry Bechtel	Vice Chairman
Butch Straber	Assistant Secretary
Scott A. Carlson	Assistant Secretary <i>via Zoom</i>
William Palermo	Assistant Secretary

Also presents were:

Mark Vega	District Manager
John Fowler	Field Inspection
Todd Wilhelmi	Site Manager

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS

Open Workshop

The roll was called. A quorum was established.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Audience Comments

None.

FOURTH ORDER OF BUSINESS

Update on Water Buggy

A Discussion ensued regarding the recently delivered Water Buggy. It was noted the trailer includes a 300-gallon tank; however, staff is currently limiting capacity to 150 gallons to maintain proper steering and weight control. Further discussion was held regarding irrigation deficiencies with Johan Ballanger and Josh Wright. Staff reported

irrigation is currently operating on Mondays, Tuesdays, and Fridays from midnight to 2:00 a.m. It was also noted the center median entrance project remains on hold due to irrigation-related issues.

FIFTH ORDER OF BUSINESS

Discussion of Appraisal

Board members provided hard copies of appraisal documents to Mr. Vega for compilation.

SIXTH ORDER OF BUSINESS

Review of Landscape RFP

Discussion ensued regarding updates to the Landscape RFP. Mr. Carlson stated he would provide Mr. Fowler with redlined revisions for special items included in the RFP. Board consensus was to proceed with advertisement of the RFP with an anticipated start date of August 1, 2026.

SEVENTH ORDER OF BUSINESS

Discussion on FY 2027 Budget

Discussion ensued regarding the Fiscal Year 2027 budget. It was noted the high-water mark scenario would reflect an approximate 10% increase over the Fiscal Year 2026 budget.

EIGHTH ORDER OF BUSINESS

**Gametime Playground Equipment –
Discussion of Playground**

Brady Ruselink of Gametime Playground provided a presentation regarding playground equipment options and stated pricing information would be provided prior to the budget meeting.

NINETH ORDER OF BUSINESS

Supervisors' Requests and Comments

Discussion ensued regarding the current gym suspension. Mr. Wilhelmi stated the suspension is scheduled to conclude on May 14, 2026.

Mr. Straber also provided information regarding obtaining a Southwest Florida Water Management District recreation booklet.

On MOTION by Mr. A. Carlson, seconded by Mr. Palermo, with all in favor, the meeting was adjourned at 11:02 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

Unapproved

Notes to the Financial Statements

Financial Overview / Highlights

- ▶ Total revenues are currently at 93.45% of the annual budget. 96.01% of special assessments have been collected through March.
- ▶ Total expenditures are at approximately 51.34% of the annual budget.

Variance Analysis

Account Name	YTD Actual	Annual Budget	% of Budget	Explanation
Expenditures - General Fund				
<u>Administration</u>				
ProfServ-Special Assessment	\$13,310	\$13,310	100%	Inframark - assessment/revenue collection services.
ProfServ-Trustee Fees	\$6,914	\$7,323	94%	U.S. Bank - trustee fees for FY 2026.
Insurance-General Liability	\$17,183	\$17,607	98%	EGIS Insurance Advisors - premium paid for FY 2026.
<u>Field</u>				
Insurance-Property	\$31,060	\$33,647	92%	EGIS Insurance Advisors - premium paid for FY 2026.
R&M-Irrigation	\$33,359	\$30,000	111%	Ballenger Landcare - irrigation repairs \$33,029; other miscellaneous repairs.
R&M-Mulch	\$22,792	\$22,040	103%	Southeast Spreading Company - mulch installation pine bark.
R&M-Annuals	\$16,140	\$26,250	61%	Yellowstone Landscape - annual install \$11,150; Wiley's Wholesale Plants - annual install \$4,990.
<u>Utilities</u>				
Contracts-Solid Waste Service	\$2,678	\$1,735	154%	Waste Connections of FL - services for solid waste.
<u>Parks and Recreation</u>				
Workers Compensation	\$4,830	\$8,490	57%	EGIS Insurance Advisors - premium paid for FY 2026.
Contract-Security Alarms	\$2,320	\$1,000	232%	Time on Target Pro Security - security monitoring \$1,360; other monitoring fees.
R&M-Clubhouse	\$14,106	\$20,000	71%	Advanced Energy Solutions - repair electrical devices & panels, replace a/c heat breaker \$4,080; Tim Hawk - install heat kit, clean air ducts, a/c repairs \$8,387; other miscellaneous supplies and repairs.
R&M-Pools	\$9,217	\$15,000	61%	Brennick Brothers - repair pool heater, installed air bleeders \$4,372; Cooper Pools - install separation tank, biohazard cleanup, regROUT tile/coping \$3,225; other miscellaneous supplies and repairs.
Holiday Lighting & Decorations	\$10,334	\$6,000	172%	FLP - lighting and holiday decorations.
<u>Reserves</u>				
Reserve - Boundary Walls/Fences/Monuments	\$68,615	\$20,000	343%	Superior Sealers - barrier wall repair \$67,592; Advanced Energy Solutions - repair sprinkler system, replace monument GFCI \$1,023.
Reserve - Parks	\$60,841	\$30,000	203%	Superior Sealers - resurface basketball court, sod expenses \$57,190; Tampa Bay Awning - install awning \$3,651.
Reserve - Ponds & Drainage	\$107,150	\$100,000	107%	Finn Outdoor - pond bank repair.

The notes are intended to provide additional information helpful when reviewing the financial statements.

Notes to the Financial Statements

Reserve - Sidewalks & Irrigation	\$26,277	\$20,000	131%	Precision Sidewalk Safety Corp. - sidewalk repairs \$21,927; Finn Outdoor - sidewalk panel repairs \$4,350.
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The notes are intended to provide additional information helpful when reviewing the financial statements.

*Lexington Oaks
Community
Development
District*

Financial Report

March 31, 2026

CLEAR PARTNERSHIPS



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LEXINGTON OAKS

Community Development District

Financial Statements

(Unaudited)

March 31, 2026

Balance Sheet
March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>GENERAL FUND - HAWTHORNE GATE</u>	<u>GENERAL FUND - PREAKNESS GATE</u>	<u>SERIES 2021 DEBT SERVICE FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>					
Cash - Checking Account	\$ 2,052,079	\$ -	\$ -	\$ -	\$ 2,052,079
Accounts Receivable	563	-	-	-	563
Due From Other Districts	1,696	-	-	-	1,696
Due From Other Funds	-	140,466	220,456	3,922	364,844
Investments:					
Money Market Account	144,180	-	-	-	144,180
Prepayment Account A	-	-	-	186	186
Prepayment Account B	-	-	-	91	91
Reserve Fund A	-	-	-	23,167	23,167
Reserve Fund B	-	-	-	12,194	12,194
Revenue Fund A	-	-	-	253,052	253,052
Revenue Fund B	-	-	-	127,757	127,757
Prepaid Items	8,045	-	-	-	8,045
Utility Deposits - TECO	855	-	-	-	855
TOTAL ASSETS	\$ 2,207,418	\$ 140,466	\$ 220,456	\$ 420,369	\$ 2,988,709
<u>LIABILITIES</u>					
Accounts Payable	\$ 24,084	\$ 50	\$ 54	\$ -	\$ 24,188
Sales Tax Payable	9	12	7	-	28
Due To Other Funds	364,844	-	-	-	364,844
TOTAL LIABILITIES	388,937	62	61	-	389,060

Balance Sheet
March 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND - HAWTHORNE GATE	GENERAL FUND - PREAKNESS GATE	SERIES 2021 DEBT SERVICE FUND	TOTAL
FUND BALANCES					
Nonspendable:					
Prepaid Items	8,045	-	-	-	8,045
Deposits	855	-	-	-	855
Restricted for:					
Debt Service	-	-	-	420,369	420,369
Assigned to:					
Operating Reserves	361,129	1,183	1,180	-	363,492
Reserves - Boundary Walls/Fences/Monuments	28,952	-	-	-	28,952
Reserves - Clubhouse	55,000	-	-	-	55,000
Reserves - Fitness Center	34,915	-	-	-	34,915
Reserves - Gate	-	11,279	8,989	-	20,268
Reserves - Landscape	30,000	-	-	-	30,000
Reserves - Park	36,333	-	-	-	36,333
Reserves - Ponds & Drainage	34,300	-	-	-	34,300
Reserves - Pools	67,987	-	-	-	67,987
Reserves - Roadways	-	73,454	161,078	-	234,532
Reserves - Sidewalks	-	20,516	6,740	-	27,256
Reserves - Sidewalks & Irrigation	49,654	-	-	-	49,654
Reserves - Signs/Monuments/Fence	19,983	-	-	-	19,983
Unassigned:	1,091,328	33,972	42,408	-	1,167,708
TOTAL FUND BALANCES	\$ 1,818,481	\$ 140,404	\$ 220,395	\$ 420,369	\$ 2,599,649
TOTAL LIABILITIES & FUND BALANCES	\$ 2,207,418	\$ 140,466	\$ 220,456	\$ 420,369	\$ 2,988,709

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-26 ACTUAL</u>
<u>REVENUES</u>						
Interest - Investments	\$ 70,000	\$ 35,002	\$ 36,887	\$ 1,885	52.70%	\$ 6,554
Room Rentals	20,000	9,998	7,109	(2,889)	35.55%	800
Interest - Tax Collector	2,234	1,118	1,728	610	77.35%	-
Special Assmnts- Tax Collector	1,845,499	1,789,975	1,771,863	(18,112)	96.01%	15,185
Special Assmnts- Discounts	(73,820)	(73,820)	(69,413)	4,407	94.03%	(171)
Other Miscellaneous Revenues	20,000	10,004	12,387	2,383	61.94%	4,948
TOTAL REVENUES	1,883,913	1,772,277	1,760,561	(11,716)	93.45%	27,316

EXPENDITURES

Administration

P/R-Board of Supervisors	24,000	12,000	11,200	800	46.67%	1,000
Payroll-Other	4,200	2,100	4,199	(2,099)	99.98%	451
FICA Taxes	2,157	1,079	857	222	39.73%	77
Unemployment Compensation	30	15	11	4	36.67%	1
ProfServ-Arbitrage Rebate	1,700	1,700	-	1,700	0.00%	-
ProfServ-Dissemination Agent	1,000	500	-	500	0.00%	-
ProfServ-Engineering	20,000	10,000	10,620	(620)	53.10%	1,125
ProfServ-Legal Services	30,000	15,000	8,137	6,863	27.12%	3,818
ProfServ-Mgmt Consulting	65,180	32,594	24,775	7,819	38.01%	(1,592)
ProfServ-Property Appraiser	150	150	150	-	100.00%	150
ProfServ-Special Assessment	13,310	13,310	13,310	-	100.00%	-
ProfServ-Trustee Fees	7,323	7,323	6,914	409	94.41%	-
ProfServ-Web Site Development	2,000	1,000	-	1,000	0.00%	-
Auditing Services	7,500	7,500	-	7,500	0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-26 ACTUAL
Contract-Website Hosting	1,553	776	-	776	0.00%	-
Website Compliance	1,520	760	-	760	0.00%	-
Postage and Freight	800	404	540	(136)	67.50%	94
Insurance - General Liability	17,607	17,607	17,183	424	97.59%	-
Printing and Binding	800	404	-	404	0.00%	-
Legal Advertising	2,000	1,000	92	908	4.60%	-
Misc-Bank Charges	1,100	550	846	(296)	76.91%	129
Misc-Property Taxes	2,000	2,000	-	2,000	0.00%	-
Misc-Assessment Collection Cost	36,910	35,654	34,049	1,605	92.25%	300
Misc-County Tax Bill	4,267	4,267	5,152	(885)	120.74%	-
Office Supplies	250	125	-	125	0.00%	-
Annual District Filing Fee	175	175	175	-	100.00%	-
Total Administration	247,532	167,993	138,210	29,783	55.84%	5,553
<u>Flood Control/Stormwater Mgmt</u>						
Contracts-Lake and Wetland	24,600	12,300	12,300	-	50.00%	2,050
R&M-Lake	3,000	1,500	-	1,500	0.00%	-
R&M-Mitigation	2,500	1,250	-	1,250	0.00%	-
Total Flood Control/Stormwater Mgmt	30,100	15,050	12,300	2,750	40.86%	2,050
<u>Field</u>						
Contracts-Landscape	204,974	102,488	102,486	2	50.00%	17,081
Contracts-Irrigation	25,272	12,636	12,636	-	50.00%	2,106
Insurance - Property	33,647	33,647	31,060	2,587	92.31%	-
R&M-Entry Feature	8,000	4,000	2,261	1,739	28.26%	646
R&M-Irrigation	30,000	15,000	33,359	(18,359)	111.20%	8,094

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-26 ACTUAL
R&M-Mulch	22,040	11,020	22,792	(11,772)	103.41%	-
R&M-Plant Replacement	60,000	30,000	5,717	24,283	9.53%	2,656
R&M-Sidewalk Cleaning	12,000	6,000	-	6,000	0.00%	-
R&M-Annals	26,250	13,125	16,140	(3,015)	61.49%	-
R&M-Tree Replacement	10,000	5,002	-	5,002	0.00%	-
R&M-Tree Removal	65,000	32,500	9,500	23,000	14.62%	-
Misc-Contingency	150,000	75,000	46	74,954	0.03%	-
Capital Improvements	100,000	50,000	-	50,000	0.00%	-
Total Field	747,183	390,418	235,997	154,421	31.58%	30,583
Utilities						
Contracts-Solid Waste Services	1,735	868	2,678	(1,810)	154.35%	468
Communication - Teleph - Field	8,400	4,200	4,422	(222)	52.64%	773
Electricity - General	160,000	80,000	72,094	7,906	45.06%	11,879
Utility - Gas	50,000	25,000	51,856	(26,856)	103.71%	15,685
Utility - Water & Sewer	20,000	10,000	14,916	(4,916)	74.58%	2,293
Total Utilities	240,135	120,068	145,966	(25,898)	60.78%	31,098
Parks and Recreation						
Payroll-Salaries	120,000	60,000	52,879	7,121	44.07%	7,328
Payroll-Site Manager	75,289	37,645	37,560	85	49.89%	5,791
FICA Taxes	14,584	7,294	6,919	375	47.44%	1,004
Workers' Compensation	8,490	6,367	4,830	1,537	56.89%	-
Unemployment Compensation	200	100	24	76	12.00%	3
Contracts-Pools	45,000	22,500	18,795	3,705	41.77%	3,750
Contracts-Security Alarms	1,000	502	2,320	(1,818)	232.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-26 ACTUAL
Contracts-Sheriff	15,000	7,500	4,545	2,955	30.30%	1,680
Security Monitoring Services	9,000	4,500	-	4,500	0.00%	-
R&M-Clubhouse	20,000	10,004	14,106	(4,102)	70.53%	570
R&M-Parks	5,000	2,500	143	2,357	2.86%	-
R&M-Pools	15,000	7,500	9,217	(1,717)	61.45%	1,620
R&M-Fitness Center	10,000	5,000	4,733	267	47.33%	1,027
Misc-Property Taxes	1,400	1,400	-	1,400	0.00%	-
Security Enhancements	5,000	2,500	1,708	792	34.16%	-
Holiday Lighting & Decorations	6,000	3,000	10,334	(7,334)	172.23%	-
Op Supplies - Clubhouse	18,000	9,000	3,767	5,233	20.93%	-
Total Parks and Recreation	368,963	187,312	171,880	15,432	46.58%	22,773
<u>Reserves</u>						
R&M-Boundary Walls/Fences/Monuments	20,000	20,000	68,615	(48,615)	343.08%	-
Reserve - Clubhouse	15,000	15,000	-	15,000	0.00%	-
Reserve - Fitness Center	10,000	10,000	-	10,000	0.00%	-
Reserve - Landscaping	30,000	30,000	-	30,000	0.00%	-
Reserve - Parks	30,000	30,000	60,841	(30,841)	202.80%	12,818
Reserve - Pool	25,000	25,000	-	25,000	0.00%	-
Reserve-Ponds & Drainage	100,000	100,000	107,150	(7,150)	107.15%	-
Reserve-Sidewalks & Irrigation	20,000	20,000	26,277	(6,277)	131.39%	-
Total Reserves	250,000	250,000	262,883	(12,883)	105.15%	12,818
TOTAL EXPENDITURES & RESERVES	1,883,913	1,130,841	967,236	163,605	51.34%	104,875

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-26 ACTUAL</u>
Excess (deficiency) of revenues Over (under) expenditures	-	641,436	793,325	151,889	0.00%	(77,559)
Net change in fund balance	\$ -	\$ 641,436	\$ 793,325	\$ 151,889	0.00%	\$ (77,559)
FUND BALANCE, BEGINNING (OCT 1, 2025)	1,025,156	1,025,156	1,025,156			
FUND BALANCE, ENDING	\$ 1,025,156	\$ 1,666,592	\$ 1,818,481			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-26 ACTUAL</u>
<u>REVENUES</u>						
Interest - Investments	\$ 100	\$ 50	\$ -	\$ (50)	0.00%	\$ -
Special Assmnts- Tax Collector	27,949	27,146	26,834	(312)	96.01%	230
Special Assmnts- Discounts	(1,118)	(1,118)	(1,051)	67	94.01%	(3)
Gate Bar Code/Remotes	300	150	376	226	125.33%	70
TOTAL REVENUES	27,231	26,228	26,159	(69)	96.06%	297
<u>EXPENDITURES</u>						
<u>Administration</u>						
Misc-Assessment Collection Cost	517	501	516	(15)	99.81%	5
Total Administration	517	501	516	(15)	99.81%	5
<u>Gatehouse</u>						
Communication - Telephone	600	300	216	84	36.00%	66
Electricity - Gate	550	275	296	(21)	53.82%	48
R&M-Gate	3,064	1,532	3,205	(1,673)	104.60%	376
Total Gatehouse	4,214	2,107	3,717	(1,610)	88.21%	490
<u>Reserves</u>						
Reserve - Gate	3,500	3,500	-	3,500	0.00%	-
Reserve - Roadways	14,000	14,000	-	14,000	0.00%	-
Reserve - Sidewalks	5,000	5,000	2,785	2,215	55.70%	-
Total Reserves	22,500	22,500	2,785	19,715	12.38%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-26 ACTUAL</u>
TOTAL EXPENDITURES & RESERVES	27,231	25,108	7,018	18,090	25.77%	495
Excess (deficiency) of revenues						
Over (under) expenditures	-	1,120	19,141	18,021	0.00%	(198)
Net change in fund balance	\$ -	\$ 1,120	\$ 19,141	\$ 18,021	0.00%	\$ (198)
FUND BALANCE, BEGINNING (OCT 1, 2025)	121,263	121,263	121,263			
FUND BALANCE, ENDING	\$ 121,263	\$ 122,383	\$ 140,404			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-26 ACTUAL</u>
<u>REVENUES</u>						
Interest - Investments	\$ 500	\$ 250	\$ -	\$ (250)	0.00%	\$ -
Special Assmnts- Tax Collector	47,935	46,511	46,022	(489)	96.01%	394
Special Assmnts- Discounts	(1,917)	(1,917)	(1,803)	114	94.05%	(4)
Gate Bar Code/Remotes	200	100	165	65	82.50%	125
TOTAL REVENUES	46,718	44,944	44,384	(560)	95.00%	515
<u>EXPENDITURES</u>						
<u>Administration</u>						
Misc-Assessment Collection Cost	917	889	884	5	96.40%	8
Total Administration	917	889	884	5	96.40%	8
<u>Gatehouse</u>						
Communication - Telephone	691	346	122	224	17.66%	54
Electricity - Gate	690	345	303	42	43.91%	50
R&M-Gate	2,420	1,210	12,107	(10,897)	500.29%	-
Total Gatehouse	3,801	1,901	12,532	(10,631)	329.70%	104
<u>Reserves</u>						
Reserve - Gate	4,000	4,000	-	4,000	0.00%	-
Reserve - Roadways	32,000	32,000	-	32,000	0.00%	-
Reserve - Sidewalks	6,000	6,000	12,798	(6,798)	213.30%	-
Total Reserves	42,000	42,000	12,798	29,202	30.47%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-26 ACTUAL</u>
TOTAL EXPENDITURES & RESERVES	46,718	44,790	26,214	18,576	56.11%	112
Excess (deficiency) of revenues						
Over (under) expenditures	-	154	18,170	18,016	0.00%	403
Net change in fund balance	\$ -	\$ 154	\$ 18,170	\$ 18,016	0.00%	\$ 403
FUND BALANCE, BEGINNING (OCT 1, 2025)	202,225	202,225	202,225			
FUND BALANCE, ENDING	\$ 202,225	\$ 202,379	\$ 220,395			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-26 ACTUAL</u>
<u>REVENUES</u>						
Interest - Investments	\$ -	\$ -	\$ 2,441	\$ 2,441	0.00%	\$ 1,023
Special Assmnts- Tax Collector	379,124	367,352	363,996	(3,356)	96.01%	3,120
Special Assmnts- Discounts	(15,165)	(15,165)	(14,260)	905	94.03%	(35)
TOTAL REVENUES	363,959	352,187	352,177	(10)	96.76%	4,108
<u>EXPENDITURES</u>						
<u>Administration</u>						
Misc-Assessment Collection Cost	7,582	7,347	6,995	352	92.26%	62
Total Administration	7,582	7,347	6,995	352	92.26%	62
<u>Debt Service</u>						
Debt Retirement Series A	199,180	-	-	-	0.00%	-
Debt Retirement Series B	111,900	-	-	-	0.00%	-
Interest Expense Series A	32,327	16,164	17,174	(1,010)	53.13%	-
Interest Expense Series B	9,518	4,759	8,274	(3,515)	86.93%	-
Total Debt Service	352,925	20,923	25,448	(4,525)	7.21%	-
TOTAL EXPENDITURES	360,507	28,270	32,443	(4,173)	9.00%	62
Excess (deficiency) of revenues Over (under) expenditures	3,452	323,917	319,734	(4,183)	9262.28%	4,046
Net change in fund balance	\$ 3,452	\$ 323,917	\$ 319,734	\$ (4,183)	9262.28%	\$ 4,046
FUND BALANCE, BEGINNING (OCT 1, 2025)	100,635	100,635	100,635			
FUND BALANCE, ENDING	\$ 104,087	\$ 424,552	\$ 420,369			

LEXINGTON OAKS

Community Development District

Supporting Schedules

March 31, 2026

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Budget	May Budget	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL				
													Actual Thru 3/31/2026	FY2026 Total	Adopted Budget	% of Budget	
Revenues																	
Interest - Investments	\$ 4,081	\$ 3,815	\$ 8,033	\$ 8,189	\$ 6,215	\$ 6,554	\$ 5,833	\$ 5,833	\$ 5,833	\$ 5,833	\$ 5,833	\$ 5,833	\$ 5,833	\$ 36,887	\$ 71,885	\$ 70,000	103%
Room Rentals	752	-	1,458	1,998	2,100	800	1,667	1,667	1,667	1,667	1,667	1,667	1,667	7,109	17,110	20,000	86%
Interest - Tax Collector	-	229	-	1,499	-	-	186	186	186	186	186	186	186	1,728	2,844	2,234	127%
Special Assmnts- Tax Collector	-	308,160	1,355,390	64,958	28,170	15,185	35,048	4,961	15,515	-	-	-	-	1,771,863	1,827,387	1,845,499	99%
Special Assmnts- Discounts	-	(12,639)	(54,128)	(1,911)	(563)	(171)	-	-	-	-	-	-	-	(69,413)	(69,412)	(73,820)	94%
Other Miscellaneous Revenues	287	(400)	6,677	-	876	4,948	1,666	1,666	1,666	1,666	1,666	1,666	1,666	12,387	22,384	20,000	112%
Total Revenues	5,120	299,165	1,317,430	74,733	36,798	27,316	44,400	14,313	24,867	9,352	9,352	9,352	1,760,561	1,872,198	1,883,913	99%	
Expenditures																	
Administrative																	
PIR-Board of Supervisors	2,800	2,000	1,800	1,600	2,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	11,200	23,200	24,000	97%
Payroll-Other	755	569	759	755	909	451	350	350	350	350	350	350	350	4,199	6,298	4,200	150%
FICA Taxes	214	153	138	122	153	77	180	180	180	180	180	180	180	857	1,937	2,157	90%
Unemployment Compensation	3	2	2	2	2	1	3	3	3	3	3	3	3	11	30	30	100%
ProfServ-Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,700	0%
ProfServ-Dissemination Agent	-	-	-	-	-	-	83	83	83	83	83	83	83	-	498	1,000	50%
ProfServ-Engineering	-	1,680	4,575	1,830	1,410	1,125	1,667	1,667	1,667	1,667	1,667	1,667	1,667	10,620	20,622	20,000	103%
ProfServ-Legal Services	-	1,530	1,438	1,352	-	3,818	2,500	2,500	2,500	2,500	2,500	2,500	2,500	8,137	23,138	30,000	77%
ProfServ-Mgmt Consulting	5,274	5,274	5,274	5,274	5,274	(1,592)	5,431	5,431	5,431	5,431	5,431	5,431	5,431	24,775	57,364	65,180	88%
ProfServ-Property Appraiser	-	-	-	-	-	150	-	-	-	-	-	-	-	150	150	150	100%
ProfServ-Special Assessment	-	13,310	-	-	-	-	-	-	-	-	-	-	-	13,310	13,310	13,310	100%
ProfServ-Trustee Fees	6,914	-	-	-	-	-	-	-	-	-	-	-	-	6,914	6,914	7,323	94%
ProfServ-Web Site Development	-	-	-	-	-	-	167	167	167	167	167	167	167	-	1,002	2,000	50%
Auditing Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500	0%
Contract-Website Hosting	-	-	-	-	-	-	129	129	129	129	129	129	129	-	774	1,553	50%
Website Compliance	-	-	-	-	-	-	127	127	127	127	127	127	127	-	762	1,520	50%
Postage and Freight	98	86	44	134	85	94	66	66	66	66	66	66	66	540	937	800	117%
Insurance - General Liability	17,183	-	-	-	-	-	-	-	-	-	-	-	-	17,183	17,183	17,607	98%
Printing and Binding	-	-	-	-	-	-	66	66	66	66	66	66	66	-	396	800	50%
Legal Advertising	92	-	-	-	-	-	167	167	167	167	167	167	167	92	1,094	2,000	55%
Misc-Bank Charges	134	154	149	150	131	129	92	92	92	92	92	92	92	846	1,399	1,100	127%
Misc-Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Misc-Assessment Collection Cost	-	5,910	26,025	1,261	552	300	701	356	199	-	-	-	-	34,049	35,304	36,910	96%
Misc-County Tax Bill	-	5,152	-	-	-	-	-	-	-	-	-	-	-	5,152	5,152	4,267	121%
Office Supplies	-	-	-	-	-	-	21	21	21	21	21	21	21	-	126	250	50%
Annual District Filing Fee	-	175	-	-	-	-	-	-	-	-	-	-	-	175	175	175	100%
Total Administrative	33,467	35,995	40,204	12,480	10,516	5,553	13,750	13,405	13,248	13,049	13,049	13,049	138,210	217,765	247,532	88%	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Budget	May Budget	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL				
													Actual Thru 3/31/2026	FY2026 Total	Adopted Budget	% of Budget	
<u>Flood Control/Stormwater Mgmt</u>																	
Contracts-Lake and Wetland	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	12,300	24,600	24,600	100%
R&M-Lake	-	-	-	-	-	-	250	250	250	250	250	250	250	-	1,500	3,000	50%
R&M-Mitigation	-	-	-	-	-	-	208	208	208	208	208	208	208	-	1,248	2,500	50%
Total Flood Control/Stormwater Mgmt	2,050	2,050	2,050	2,050	2,050	2,050	2,508	2,508	2,508	2,508	2,508	2,508	2,508	12,300	27,348	30,100	91%
<u>Field</u>																	
Contracts-Landscape	17,081	17,081	17,081	17,081	17,081	17,081	17,081	17,081	17,081	17,081	17,081	17,081	17,081	102,486	204,972	204,974	100%
Contracts-Irrigation	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	12,636	25,272	25,272	100%
Insurance - Property	31,060	-	-	-	-	-	-	-	-	-	-	-	-	31,060	31,060	33,647	92%
R&M-Entry Feature	-	-	-	1,615	-	646	667	667	667	667	667	667	667	2,261	6,263	8,000	78%
R&M-Irrigation	1,480	6,714	14,004	2,638	429	8,094	2,500	2,500	2,500	2,500	2,500	2,500	2,500	33,359	48,359	30,000	161%
R&M-Mulch	-	23,100	(308)	-	-	-	1,837	1,837	1,837	1,837	1,837	1,837	1,837	22,792	33,814	22,040	153%
R&M-Plant Replacement	-	3,062	-	-	-	2,656	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,717	35,718	60,000	60%
R&M-Sidewalk Cleaning	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	6,000	12,000	50%
R&M-Annals	-	-	11,150	-	4,990	-	2,188	2,188	2,188	2,188	2,188	2,188	2,188	16,140	29,268	26,250	111%
R&M-Tree Replacement	-	-	-	-	-	-	833	833	833	833	833	833	833	-	4,998	10,000	50%
R&M-Tree Removal	-	-	1,400	6,500	1,600	-	5,417	5,417	5,417	5,417	5,417	5,417	5,417	9,500	42,002	65,000	65%
Misc-Contingency	-	-	-	-	46	-	12,500	12,500	12,500	12,500	12,500	12,500	12,500	46	75,046	150,000	50%
Capital Improvements	-	-	-	-	-	-	8,333	8,333	8,333	8,333	8,333	8,333	8,333	-	49,998	100,000	50%
Total Field	51,727	52,063	45,433	29,940	26,252	30,583	59,462	59,462	59,462	59,462	59,462	59,462	59,462	235,997	592,770	747,183	79%
<u>Utilities</u>																	
Contracts-Solid Waste Services	408	406	470	466	459	468	145	145	145	145	145	145	145	2,678	3,547	1,735	204%
Communication - Teleph - Field	750	330	920	725	923	773	700	700	700	700	700	700	700	4,422	8,621	8,400	103%
Electricity - General	12,430	12,117	11,754	11,989	11,924	11,879	13,333	13,333	13,333	13,333	13,333	13,333	13,333	72,094	152,091	160,000	95%
Utility - Gas	123	1,312	8,179	11,523	15,033	15,685	4,167	4,167	4,167	4,167	4,167	4,167	4,167	51,856	76,857	50,000	154%
Utility - Water & Sewer	4,117	4,511	40	1,983	1,974	2,293	1,667	1,667	1,667	1,667	1,667	1,667	1,667	14,916	24,920	20,000	125%
Total Utilities	17,828	18,676	21,363	26,686	30,313	31,098	20,012	20,012	20,012	20,012	20,012	20,012	20,012	145,966	266,036	240,135	111%
<u>Parks and Recreation</u>																	
Payroll-Salaries	12,605	8,526	8,223	8,618	7,579	7,328	10,000	10,000	10,000	10,000	10,000	10,000	10,000	52,879	112,879	120,000	94%
Payroll-Site Manager	8,603	5,791	5,791	5,791	5,791	5,791	6,274	6,274	6,274	6,274	6,274	6,274	6,274	37,560	75,202	75,289	100%
FICA Taxes	1,622	1,095	1,072	1,102	1,023	1,004	1,215	1,215	1,215	1,215	1,215	1,215	1,215	6,919	14,208	14,584	97%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Budget	May Budget	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL				
													Actual Thru 3/31/2026	FY2026 Total	Adopted Budget	% of Budget	
Workers' Compensation	4,395	-	-	-	435	-	-	-	2,123	-	-	-	4,830	6,953	8,490	82%	
Unemployment Compensation	-	-	-	14	7	3	17	17	17	17	17	17	17	24	126	200	63%
Contracts-Pools	-	3,750	3,750	3,795	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	18,795	41,295	45,000	92%	
Contracts-Security Alarms	69	-	1,429	749	73	-	83	83	83	83	83	83	2,320	2,818	1,000	282%	
Contracts-Sheriff	-	-	1,200	1,665	-	1,680	1,250	1,250	1,250	1,250	1,250	1,250	4,545	12,045	15,000	80%	
Security Monitoring Services	-	-	-	-	-	-	750	750	750	750	750	750	-	4,500	9,000	50%	
R&M-Clubhouse	3,813	-	5,297	4,141	285	570	1,666	1,666	1,666	1,666	1,666	1,666	14,106	24,102	20,000	121%	
R&M-Parks	126	-	17	-	-	-	417	417	417	417	417	417	143	2,645	5,000	53%	
R&M-Pools	4,672	-	715	-	2,210	1,620	1,250	1,250	1,250	1,250	1,250	1,250	9,217	16,717	15,000	111%	
R&M-Fitness Center	628	765	839	547	927	1,027	833	833	833	833	833	833	4,733	9,731	10,000	97%	
Misc-Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400	0%	
Security Enhancements	-	1,708	-	-	-	-	417	417	417	417	417	417	1,708	4,210	5,000	84%	
Holiday Lighting & Decorations	5,167	-	5,167	-	-	-	500	500	500	500	500	500	10,334	13,334	6,000	222%	
Op Supplies - Clubhouse	1,439	-	210	1,853	265	-	1,500	1,500	1,500	1,500	1,500	1,500	3,767	12,767	18,000	71%	
Total Parks and Recreation	43,139	21,635	33,710	28,275	22,345	22,773	29,922	29,922	32,045	29,922	29,922	29,922	171,880	353,532	368,963	96%	
Total Expenditures	148,211	130,419	142,760	99,431	91,476	92,057	125,654	125,309	127,275	124,953	124,953	124,953	704,353	1,457,451	1,633,913	89%	
Reserves																	
R&M-Boundary Walls/Fences/Monuments	67,592	-	1,023	-	-	-	-	-	-	-	-	-	68,615	68,615	20,000	343%	
Reserve - Clubhouse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%	
Reserve - Fitness Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%	
Reserve - Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%	
Reserve - Parks	-	-	23,985	3,651	20,387	12,818	-	-	-	-	-	-	60,841	60,841	30,000	203%	
Reserve - Pool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	0%	
Reserve-Ponds & Drainage	-	49,000	-	58,150	-	-	-	-	-	-	-	-	107,150	107,150	100,000	107%	
Reserve-Sidewalks & Irrigation	-	-	21,927	-	4,350	-	-	-	-	-	-	-	26,277	26,277	20,000	131%	
Total Reserves	67,592	49,000	46,935	61,801	24,737	12,818	-	-	-	-	-	-	262,883	262,883	250,000	105%	
Total Expenditures & Reserves	215,803	179,419	189,695	161,232	116,213	104,875	125,654	125,309	127,275	124,953	124,953	124,953	967,236	1,720,334	1,883,913	91%	
Excess (deficiency) of revenues Over (under) expenditures	\$ (210,683)	\$ 119,746	\$ 1,127,735	\$ (86,499)	\$ (79,415)	\$ (77,559)	\$ (81,254)	\$ (110,996)	\$ (102,408)	\$ (115,601)	\$ (115,601)	\$ (115,601)	793,325	151,864	-	0%	
Fund Balance, Beginning (Oct 1, 2025)													1,025,156	1,025,156	1,025,156		
Fund Balance, Ending													\$ 1,818,481	\$ 1,177,020	\$ 1,025,156		

**Non-Ad Valorem Special Assessments - Pasco County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026**

					ALLOCATION BY FUND				
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund	Hawthorne Gate Fund	Preakness Gate Fund	Series 2021A Debt Service Fund	Series 2021B Debt Service Fund
Assessments Levied FY 2026				\$ 2,300,507	\$ 1,845,499	\$ 27,949	\$ 47,935	\$ 248,435	\$ 130,689
Allocation %				100.00%	80.22%	1.21%	2.08%	10.80%	5.68%
11/06/25	\$ 39,217	\$ 2,074	\$ 800	\$ 42,092	\$ 33,766	\$ 511	\$ 877	\$ 4,546	\$ 2,391
11/14/25	\$ 143,944	\$ 6,120	\$ 2,938	\$ 153,001	\$ 122,740	\$ 1,859	\$ 3,188	\$ 16,523	\$ 8,692
11/20/25	\$ 99,983	\$ 4,251	\$ 2,040	\$ 106,274	\$ 85,254	\$ 1,291	\$ 2,214	\$ 11,477	\$ 6,037
11/26/25	\$ 77,870	\$ 3,311	\$ 1,589	\$ 82,770	\$ 66,399	\$ 1,006	\$ 1,725	\$ 8,938	\$ 4,702
12/05/25	\$ 1,367,398	\$ 58,137	\$ 27,906	\$ 1,453,441	\$ 1,165,971	\$ 17,658	\$ 30,285	\$ 156,959	\$ 82,568
12/11/25	\$ 195,509	\$ 8,283	\$ 3,990	\$ 207,782	\$ 166,685	\$ 2,524	\$ 4,329	\$ 22,439	\$ 11,804
12/18/25	\$ 26,741	\$ 1,053	\$ 546	\$ 28,339	\$ 22,734	\$ 344	\$ 590	\$ 3,060	\$ 1,610
01/09/25	\$ 77,019	\$ 2,382	\$ 1,572	\$ 80,973	\$ 64,958	\$ 984	\$ 1,687	\$ 8,744	\$ 4,600
02/11/26	\$ 33,725	\$ 702	\$ 688	\$ 35,116	\$ 28,170	\$ 427	\$ 732	\$ 3,792	\$ 1,995
03/12/26	\$ 18,341	\$ 213	\$ 374	\$ 18,929	\$ 15,185	\$ 230	\$ 394	\$ 2,044	\$ 1,075
TOTAL	\$ 2,079,745	\$ 86,527	\$ 42,444	\$ 2,208,716	\$ 1,771,863	\$ 26,834	\$ 46,022	\$ 238,522	\$ 125,474
% COLLECTED				96.01%	96.01%	96.01%	96.01%	96.01%	96.01%
TOTAL OUTSTANDING				\$ 91,791	\$ 73,636	\$ 1,115	\$ 1,913	\$ 9,913	\$ 5,215

Cash and Investment Report

March 31, 2026

GENERAL FUND

<u>Account Name</u>	<u>Bank Name</u>	<u>Account Number</u>	<u>Maturity</u>	<u>APY</u>	<u>Balance</u>
Public Funds Now	Truist Bank	5579	n/a	0.01%	\$ 97,728
Government Interest Checking	Valley National Bank	0201	n/a	3.56%	\$ 1,954,351
Subtotal					\$ 2,052,079
Public Funds Money Market Account	BankUnited	8441	n/a	3.40%	\$ 144,180
GF Subtotal					\$ 2,196,259

DEBT SERVICE FUNDS

<u>Account Name</u>	<u>Bank Name</u>	<u>Account Number</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Series 2021 Prepayment Fund A	US Bank	8003	n/a	3.50%	186
Series 2021 Prepayment Fund B	US Bank	6003	n/a	3.50%	91
Series 2021 Reserve Fund A	US Bank	8005	n/a	3.50%	23,167
Series 2021 Reserve Fund B	US Bank	6005	n/a	3.50%	12,194
Series 2021 Revenue Fund A	US Bank	8000	n/a	3.50%	253,052
Series 2021 Revenue Fund B	US Bank	6000	n/a	3.50%	127,757
Subtotal					\$ 416,447
Grand Total					\$ 2,612,706

Bank Account Statement

Lexington Oaks CDD

Bank Account No. 0201
Statement No. 03-26

Statement Date 03/31/2026

G/L Account No. 101002 Balance	1,954,350.96	Statement Balance	1,957,797.52
		Outstanding Deposits	0.00
Positive Adjustments	0.00	Subtotal	1,957,797.52
Subtotal	1,954,350.96	Outstanding Checks	-3,446.56
Negative Adjustments	0.00	Ending Balance	1,954,350.96
Ending G/L Balance	1,954,350.96		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
03/12/2026	Payment	100284	DANIEL STROUS	Inv: 1154			-2,050.00
03/20/2026	Payment	9906	DOMINGA PONCE	Check for Vendor V01073			-300.00
03/20/2026	Payment	9907	JOSE JIMENEZ	Check for Vendor V00779			-300.00
03/17/2026	Payment	300251	CHARTER COMMUNICATION S	Inv: 1294156030126-ACH			-150.09
03/24/2026	Payment	9908	DECORATING ELVES, INC	Check for Vendor V00534			-646.47
Total Outstanding Checks							-3,446.56



P.O. Box 558
Wayne, NJ 07474-0558

Last Statement:
Statement Ending:
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March 31, 2026
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LEXINGTON OAKS COMMUNITY DEVELOPMENT
DISTRICT
C/O INFRAMARK, LLC
5645 CORAL RIDGE DR # 407
CORAL SPRINGS FL 33076

Email: contactus@valley.com
Visit Us Online: www.valley.com
Mail To: 1720 Route 23, Wayne, NJ 07470

Account Statement

GOVERNMENT CHECKING - XXXXXX0201

SUMMARY FOR THE PERIOD: 03/01/26 - 03/31/26

LEXINGTON OAKS COMMUNITY DEVELOPMENT

Beginning Balance	+	Deposits & Other Credits	-	Withdrawals & Other Debits	=	Ending Balance
\$2,069,386.33		\$24,360.79		\$135,949.60		\$1,957,797.52

TRANSACTIONS

Date	Description	Withdrawals & Other Debits	Deposits & Other Credits	Balance
	Beginning Balance			\$2,069,386.33
03/02	ACH DEBIT SPECTRUM SPECTRUM 260302	-\$115.35		\$2,069,270.98
03/03	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100280*2603 02*INFRAMARK LLC\2 02751218\161326454 \202751218	-\$29.60		\$2,069,241.38
03/03	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100279*2603 02*VERIZON WIRELES S\202751233\161375 217\202751233	-\$80.13		\$2,069,161.25
03/03	ACH DEBIT FLA DEPT REVENUE C01 260303 259405870	-\$11.63		\$2,069,149.62
03/03	CHECK 100276	-\$4,990.00		\$2,064,159.62
03/05	ACH DEBIT ADP Tax ADP Tax 260305 RWF7W 030605A01	-\$1,489.27		\$2,062,670.35
03/05	ACH DEBIT ADP WAGE PAY WAGE PAY 260305 415081412064F7W	-\$5,566.31		\$2,057,104.04
03/05	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100281*2603 04*FITNESS LOGIC\2 02980260\161619418 \202980260	-\$343.99		\$2,056,760.05
03/05	ACH DEBIT	-\$1,240.00		\$2,055,520.05





Account Number:
Statement Date:
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P.O. Box 558
Wayne, NJ 07474-0558

TRANSACTIONS (continued)

Date	Description	Withdrawals & Other Debits	Deposits & Other Credits	Balance
03/05	AVIDPAY SERVICE AVIDPAY REF*CK*100283*2603 04*COOPER POOLS IN C\202980281\161670 683\202980281	-\$2,106.00		\$2,053,414.05
03/06	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100282*2603 04*BALLENGER LANDC ARE INC\202980304\ 161619429\20298030	-\$35.00		\$2,053,379.05
03/10	ACH DEBIT ADP PAYROLL FEES ADP FEES 260306 936839765103	-\$194.00		\$2,053,185.05
03/10	ACH DEBIT ADP Tax ADP Tax 260310 RWF7W 031006A01	-\$883.50		\$2,052,301.55
03/10	ACH DEBIT ADP WAGE PAY WAGE PAY 260310 045078223325F7W	-\$5,915.86		\$2,046,385.69
03/10	CHECK 9902	-\$7,641.89		\$2,038,743.80
03/11	ACH DEBIT SPECTRUM SPECTRUM 260311	-\$145.35		\$2,038,598.45
03/12	ACH CREDIT PASCOTAX TAX ACC INVOICE GS20260311 -002		\$249.18	\$2,038,847.63
03/12	ACH CREDIT PASCOTAX TAX ACC INVOICE GS20260311 -001		\$18,092.13	\$2,056,939.76
03/13	ACH DEBIT WREC ELECTRIC 260313 0001265889	-\$44.17		\$2,056,895.59
03/13	ACH DEBIT WREC ELECTRIC 260313 0001265883	-\$47.88		\$2,056,847.71
03/13	ACH DEBIT WREC ELECTRIC 260313 0001265871	-\$50.08		\$2,056,797.63
03/13	ACH DEBIT WREC ELECTRIC 260313 0001265888	-\$58.31		\$2,056,739.32
03/13	ACH DEBIT ADP PAYROLL FEES ADP FEES 260313 732065760290	-\$185.96		\$2,056,553.36
03/13	ACH DEBIT WREC ELECTRIC 260313 0001265890	-\$219.26		\$2,056,334.10
03/13	ACH DEBIT WREC ELECTRIC 260313 0001265863	-\$11,557.68		\$2,044,776.42
03/16	ACH DEBIT PASCOBCCUTENT UTILITYPMT 260316	-\$36.75		\$2,044,739.67
03/16	ACH DEBIT PASCOBCCUTENT UTILITYPMT 260316	-\$46.19		\$2,044,693.48
03/16	ACH DEBIT PASCOBCCUTENT UTILITYPMT 260316	-\$299.95		\$2,044,393.53
03/16	ACH DEBIT PASCOBCCUTENT UTILITYPMT 260316	-\$1,909.70		\$2,042,483.83
03/17	ACH DEBIT SPECTRUM SPECTRUM 260317	-\$66.39		\$2,042,417.44
03/17	CHECK 9903	-\$20,387.25		\$2,022,030.19
03/18	ACH DEBIT	-\$14.06		\$2,022,016.13





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Statement Date:
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03/31/2026
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P.O. Box 558
Wayne, NJ 07474-0558

TRANSACTIONS (continued)

Date	Description	Withdrawals & Other Debits	Deposits & Other Credits	Balance
03/18	AVIDPAY SERVICE AVIDPAY REF*CK*100291*2603 17*INFRAMARK LLC\2 04361252\163379827 \204361252	-\$946.47		\$2,021,069.66
03/18	AVIDPAY SERVICE AVIDPAY REF*CK*100288*2603 17*ADVANCED ENERGY SOLUTIONS\2043612 74\163379833\20436	-\$1,445.91		\$2,019,623.75
03/18	AVIDPAY SERVICE AVIDPAY REF*CK*100285*2603 17*BALLENGER LANDC ARE INC\204361230\ 163379817\20436123	-\$3,750.00		\$2,015,873.75
03/18	AVIDPAY SERVICE AVIDPAY REF*CK*100286*2603 17*COOPER POOLS IN C\204361249\163438 136\204361249	-\$55.04		\$2,015,818.71
03/19	AVIDPAY SERVICE AVIDPAY REF*CK*100287*2603 17*FEDEX\204361284 \163438147\2043612 84	-\$1,495.87		\$2,014,322.84
03/19	ADP Tax ADP Tax 260319 RWF7W 032006A01	-\$5,574.83		\$2,008,748.01
03/20	ADP WAGE PAY WAGE PAY 260319 792080967513F7W	-\$35.00		\$2,008,713.01
03/20	ADP PAYROLL FEES ADP FEES 260320 777102821269	-\$6,956.81		\$2,001,756.20
03/23	ACH DEBIT TRUIST MC/VISA CCD CRDPMT 260319 80000104024	-\$54.28		\$2,001,701.92
03/24	ACH DEBIT SPECTRUM SPECTRUM 260323	-\$58.05		\$2,001,643.87
03/24	ACH DEBIT FLA DEPT REVENUE C01 260324 263980106	-\$468.16		\$2,001,175.71
03/24	WASTE CONNECTION WEB_PAY 260324	-\$1,125.00		\$2,000,050.71
03/25	CHECK 100290	-\$447.74		\$1,999,602.97
03/25	ACH DEBIT SPECTRUM SPECTRUM 260325	-\$1,577.72		\$1,998,025.25
03/25	AVIDPAY SERVICE AVIDPAY REF*CK*100294*2603 24*BALLENGER LANDC ARE INC\204957224\ 164182471\20495722	-\$150.00		\$1,997,875.25
03/26	CHECK 100289	-\$3,424.23		\$1,994,451.02
03/26	ACH DEBIT TECO/PEOPLE GAS UTILITYBIL 260326	-\$3,000.00		\$1,991,451.02
03/27	CHECK 9892	-\$195.25		\$1,991,255.77
03/30	ACH DEBIT ADP PAYROLL FEES ADP FEES 260327 524101584570	-\$115.35		\$1,991,140.42
	SPECTRUM SPECTRUM 260330			





Account Number:
Statement Date:
Page :

XXXXXX0201
 03/31/2026
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P.O. Box 558
 Wayne, NJ 07474-0558

TRANSACTIONS (continued)

Date	Description	Withdrawals & Other Debits	Deposits & Other Credits	Balance
03/30	ACH DEBIT SPARK ENERGY LLC BILLPAYMNT 260330	-\$12,261.25		\$1,978,879.17
03/30	CHECK 9905	-\$720.00		\$1,978,159.17
03/30	CHECK 100293	-\$17,081.00		\$1,961,078.17
03/31	CHECK 9909	-\$80.13		\$1,960,998.04
03/31	CHECK 100292	-\$9,220.00		\$1,951,778.04
03/31	INTEREST CREDIT		\$6,019.48	\$1,957,797.52
Ending Balance				\$1,957,797.52

CHECKS IN ORDER

Date	Number	Amount	Date	Number	Amount
03/26	9892	\$3,000.00	03/03	100276*	\$4,990.00
03/10	9901*	\$5,915.86	03/25	100289*	\$150.00
03/10	9902	\$7,641.89	03/24	100290	\$1,125.00
03/17	9903	\$20,387.25	03/31	100292*	\$9,220.00
03/30	9905*	\$720.00	03/30	100293	\$17,081.00
03/31	9909*	\$80.13			

(*) Check Number Missing or Check Converted to Electronic Transaction and Listed under the Transaction section.

INTEREST RATE CALCULATIONS

Avg. Stmt. Collected Balance	\$2,024,986.00	Annual % Yield Earned	3.56%
Year-to-Date Interest Paid	\$19,425.51	Interest Paid	\$6,019.48

OVERDRAFT FEES

	Total This Period:	Total Year-To-Date:
Total Overdraft Fees:	\$0.00	\$0.00
Total Return Fees	\$0.00	\$0.00



Withlacoochee River Electric Cooperative (WREC)

Account no.	Meter no.	Member ID No.	Notes	Description/Address	Oct-25 9/23-10/23	Nov-25 10/23-11/21	Dec-25 11/21-12/20	Jan-26 12/20-1/23	Feb-26 1/23-2/24	Mar-26 2/24-3/23	Total
1265872	n/a	0158 737 011	Public Lighting	Public Lighting PL	\$ 8,627.69	\$ 8,579.66	\$ 8,579.66	\$ 8,579.66	\$ 8,579.66		\$ 42,946.33
1265875	48250181	0158 737 014	Clubhouse	26304 Lexington Oaks Blvd Cl	1,329.21	1,147.25	1,284.81	1,352.68	1,481.65		6,595.60
1265877	21396593	0158 737 016	Saratoga	War Admiral Dr N Entr	42.64	42.48	42.70	42.80	42.80		213.42
1265878	9346202	0158 737 017	Northampton	Spectacular Bid Dr N Entr	45.55	44.91	49.24	44.49	42.28		226.47
1265879	21396806	0158 737 018	Remington	Lexington Oaks Blvd Ent 33	48.45	48.08	49.98	49.56	49.14		245.21
1265880	23419059	0158 737 019	Pimlico	Gato Del Sol Ent-Gt	50.39	49.46	50.72	50.82	49.98		251.37
1265884	33116812	0158 737 023	Pocono	Lexington Oaks Blvd Entry	43.18	41.64	42.17	42.17	41.85		211.01
1265885	33120622	0158 737 024	Maywood	Lexington Oaks Blvd Entry	43.29	43.13	44.71	45.87	43.54		220.54
1265886	33120621	0158 737 025	Northampton	Lexington Oaks Blvd Entry	44.14	43.65	44.39	44.39	44.29		220.86
1265887	50187642	0158 737 026	Pool Heating	26304 Lexington Oaks Blvd	281.80	296.83	337.68	338.10	317.63		1,572.04
1265864	93039900	0158 737 002	DelMar	Affirmed Dr Ent 2	48.98	48.08	62.53	62.75	48.92		271.26
1265865	93039921	0158 737 003	Fairmount	Sea Hero Cir Ent 3	42.75	42.70	43.23	43.00	42.80		214.48
1265866	93039856	0158 737 004	Arlington	Seattle Slew Dr Ent 4	42.21	42.17	42.48	42.59	42.38		211.83
1265867	93039901	0158 737 005	Belmont	5439 Bold Venture Pl Ent 6	42.75	42.70	44.06	43.00	42.80		215.31
1265869	93039345	0158 737 008	Roundabout	Lexington Oaks Blvd Lights	44.79	44.91	45.65	45.65	45.23		226.23
1265863	93040870	0158 737 001	Front Entrance	Lexington Oaks Blvd Sgn&Lt	599.60	593.81	638.55	613.96	599.40		3,045.32
1265870	48250142	0158 737 009	Well	Lexington Oaks Blvd Well	43.07	42.90	43.33	43.44	43.33		216.07
Subtotal					\$ 11,420.49	\$ 11,194.36	\$ 11,445.89	\$ 11,484.93	\$ 11,557.68	\$ -	\$ 57,103.35
1265888	40535597	0158 737 027	Fountain	26304 Lexington Oaks Blvd Fount	\$ 329.58	\$ 301.89	\$ 334.93	\$ 148.87	\$ 58.31		\$ 1,173.58
1265889	92695823	0158 737 028	Tennis Crts	War Admiral Dr Tn Cts	44.03	43.75	44.29	44.29	44.17		\$ 220.53
1265890	40534631	0158 737 029	Fitness Center	26304 Lexington Oaks Blvd	322.58	213.87	208.60	201.64	219.26		\$ 1,165.95
Total 001-543006-53903					\$ 12,116.68	\$ 11,753.87	\$ 12,033.71	\$ 11,879.73	\$ 11,879.42	\$ -	\$ 59,663.41

Withlacoochee River Electricity- Hawthorne Gate

Account no.	Meter no.	Member ID No.	Description	Description/Address	9/23-10/23	10/23-11/21	11/21-12/20	12/20-1/23	1/23-2/24	2/24-3/23	Total
1265883	33120623	0158 737 022	Hawthorne Entr	Spectacular Bid Dr Entry	\$ 49.09	\$ 48.40	\$ 50.19	\$ 49.66	\$ 47.88		\$ 245.22

002-543031-53904

Withlacoochee River Electricity- Preakness Gate

Account no.	Meter no.	Member ID No.	Description	Description/Address	9/23-10/23	10/23-11/21	11/21-12/20	12/20-1/23	1/23-2/24	2/24-3/23	Total
1265871	93039864	0158 737 010	Preakness Entr	Silver Charm Ter Ent #7	\$ 50.39	\$ 49.56	\$ 51.14	\$ 50.40	\$ 50.08		\$ 251.57

003-543031-53904

Verizon Wireless

Account no.	Phone no.	Description	Description/Address	10/8-11/7	11/8-12/7	12/8-1/7	1/8-2/7	2/8-3/7	3/8-4/7	Total
820984375-00001	813-597-1288 / 813-486-3333	John Adams	John Adams	\$ 80.14	\$ 80.14	\$ 85.13	\$ 80.13	\$ 80.13		\$ 405.67

001-541005-53903

Spectrum Business

Account no.	Meter no.	Member ID No.	Description	Description/Address	10/10-11/9	11/10-12/9	12/10-1/9	1/10-2/9	2/10-3/9	3/10-4/9	Total
8337 13 001 1295609				26304 Lexington Oaks Blvd Office/Fitness	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	115.35	115.35	\$ 670.70

001-541005-53903

Account no.	Meter no.	Member ID No.	Description	Description/Address	9/30-10/29	10/30-11/29	11/30-12/29	12/30-1/29	1/30-2/29	3/01-3/29	Total
8337 13 001 1294156				5844 War Admiral Dr, Apt Camera	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	150.09	150.09	\$ 860.18

001-541005-53903

Account no.	Meter no.	Member ID No.	Description	Description/Address	10/06-11/05	11/6-12/5	12/6-1/5	1/6-2/5	2/6-3/5	3/6-4/5	Total
8337 13 001 1294172 001-541005-53903				Comm Fitness - TV/Internet/Voice	\$ 419.97	419.97	419.97	419.97	447.74	447.74	\$ 2,575.36

Account no.	Meter no.	Member ID No.	Description	Description/Address	10/23-11/22	11/23-12/22	12/23-1/22	1/23-2/22	2/23-3/22	3/23-4/22	Total
8337 13 001 1307180 001-541005-53903				26723 Lexington Oaks Blvd	\$ 140.00	-	-	140.00	145.35		\$ 425.35
Subtotal					\$ 890.11	\$ 750.11	\$ 755.10	\$ 890.10	\$ 938.66	\$ 713.18	\$ 4,937.26

Spectrum Business

Account no.	Meter no.	Member ID No.	Description	Description/Address	9/28-10/27	10/28-11/27	11/28-12/27	12/28-1/27	1/28-2/27	2/28-3/27	Total
8337 13 01 1294149 002-541003-53904				5442 Spectacular Bid Dr, GTHS	\$ 50.00	\$ 50.00	50.00	50.00	50.00	66.39	\$ 316.39

Account no.	Meter no.	Member ID No.	Description	Description/Address	10/03-11/2	11/8-12/7	12/8-1/7	1/8-2/7	2/8-3/7	3/8-4/7	Total
8337 13 001 1684133 003-541003-53904				5443 Silver Charm Ter GTHS	\$ (91.81)	(51.81)	(11.81)	28.19	40.00	54.28	\$ (32.96)

Pasco County Utilities Service

Account no.	Description	Description/Address	9/14-10/14	10/15-11/15	11/15-12/16	12/16-1/15	1/15-2/14	2/14-3/16	Total
0408090	13403643	0408090	\$ 83.31	\$ 39.25	\$ 39.25	\$ 67.01	\$ 46.19	\$ 60.07	\$ 335.08
0408095	12560928	0408095	2,088.71	293.01	293.01	317.30	299.95	362.41	3,654.39
0402235	09062139	0402235	709.36	1,255.70	1,595.06	1,566.78	1,909.70	2,621.78	9,658.38

Pasco County Utilities Service

Account no.	Description	Description/Address	9/16-10/16	10/17-11/15	11/15-12/16	12/16-1/15	1/15-2/14	2/14-3/16	Total
0010320	08404808	0010320	\$ 41.16	39.69	15.68	62.23	36.75	53.90	249.41
Total 001-543021-53903			\$ 2,922.54	\$ 1,627.65	\$ 1,943.00	\$ 2,013.32	\$ 2,292.59	\$ 3,098.16	\$ 13,897.26

TECO People Gas

Account no.	Description	Description/Address	9/27-10/30	10/31-11/27	11/28-12/30	12/31-1/29	1/30-2/28	2/29-3/26	Total
211008968748 001-543019-53903	ANX03059	211008968748	\$ 504.28	\$ 2,617.44	\$ 3,543.02	\$ 3,690.91	\$ 3,424.23	\$ 2,148.15	\$ 15,928.03

Spark Energy

Account no.	Description	Description/Address	9/28-10/27	10/28-11/29	11/30-12/29	12/30-1/30	1/31-2/27	2/28-3/30	Total
5100996699 001-543019-53903		26304 Lexington Oaks Blvd	\$ 808.21	\$ 5,561.17	\$ 8,139.95	\$ 11,342.29	\$ 12,261.25		\$ 38,112.87
Total		Customer Svc 888-425-9140	\$ 1,312.49	\$ 8,178.61	\$ 11,682.97	\$ 15,033.20	\$ 15,685.48	\$ 2,148.15	\$ 54,040.90

Check Register Summary

DATE	CHECK NUMBERS	AMOUNT
3/01/26 - 3/31/26	9901 - 9909 100279 - 100294 300244 - 300258	\$107,826
TOTAL		\$107,826

LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 03/01/2026 to 03/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
GENERAL FUND - 001								
CHECK # 100279								
001	03/02/26	VERIZON WIRELESS	6135454005	Verizon Wireless JAN2026	Communication - Teleph - Field	541005-53903	\$80.13	
							Check Total	<u>\$80.13</u>
CHECK # 100280								
001	03/02/26	INFRAMARK LLC	171469	POSTAGE	Postage and Freight	541006-51301	\$29.60	
							Check Total	<u>\$29.60</u>
CHECK # 100281								
001	03/04/26	FITNESS LOGIC	128563	Back Pad On Body Solid Bench	R&M-Fitness Center	546137-57201	\$343.99	
							Check Total	<u>\$343.99</u>
CHECK # 100282								
001	03/04/26	BALLENGER LANDCARE, INC	710	Irrigation Maintenance Agreement MAR26	Contracts-Irrigation	534073-53901	\$2,106.00	
							Check Total	<u>\$2,106.00</u>
CHECK # 100283								
001	03/04/26	COOPER POOLS INC	513	RegROUT Tile and Under Coping	R&M-Pools	546074-57201	\$990.00	
001	03/04/26	COOPER POOLS INC	1252	Biohazard Cleanup	R&M-Pools	546074-57201	\$250.00	
							Check Total	<u>\$1,240.00</u>
CHECK # 100284								
001	03/12/26	DANIEL STROUS	1154	Lake and Pond Services MAR26	Contracts-Lake and Wetland	534021-53801	\$2,050.00	
							Check Total	<u>\$2,050.00</u>
CHECK # 100285								
001	03/17/26	BALLENGER LANDCARE, INC	721	Troubleshooting 2 Controllers Down	R&M-Irrigation	546041-53901	\$1,445.91	
							Check Total	<u>\$1,445.91</u>
CHECK # 100286								
001	03/17/26	COOPER POOLS INC	2026-1222	Pool service MAR 2026	Contracts-Pools	534078-57201	\$3,750.00	
							Check Total	<u>\$3,750.00</u>
CHECK # 100287								
001	03/17/26	FEDEX	9-189-42793	FEDEX CHARGES	Postage and Freight	541006-51301	\$55.04	
							Check Total	<u>\$55.04</u>
CHECK # 100288								
001	03/17/26	ADVANCED ENERGY SOLUTIONS	13697	Flag Out and ID Sign Photo Cell	R&M-Clubhouse	546015-57201	\$570.13	
							Check Total	<u>\$570.13</u>
CHECK # 100289								
001	03/17/26	PASCO COUNTY PROPERTY APP	26028	Annual Renewal Fee	ProfServ-Property Appraiser	531035-51301	\$150.00	
							Check Total	<u>\$150.00</u>

LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 03/01/2026 to 03/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 100290							
001	03/17/26	BRLETIC DVORAK, INC	2344	Engineering Services thru 022526	ProfServ-Engineering	531013-51501	\$1,125.00
							Check Total
							<u>\$1,125.00</u>
CHECK # 100291							
001	03/17/26	INFRAMARK LLC	173928	POSTAGE	Postage and Freight	541006-51301	\$14.06
							Check Total
							<u>\$14.06</u>
CHECK # 100292							
001	03/23/26	SUPERIOR SEALERS LLC	INV-119	First Team RuffNeck Fixed Height Basketball	Reserve - Parks	568120-58100	\$6,670.00
001	03/23/26	SUPERIOR SEALERS LLC	INV-124	Sod Expenses from Basketball Court	Reserve - Parks	568120-58100	\$2,550.00
							Check Total
							<u>\$9,220.00</u>
CHECK # 100293							
001	03/23/26	YELLOWSTONE LANDSCAPE	1128309	3/26 MONTHLY LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$17,081.00
							Check Total
							<u>\$17,081.00</u>
CHECK # 100294							
001	03/24/26	BALLENGER LANDCARE, INC	743	2 Broken Valves on North Hampton	R&M-Irrigation	546041-53901	\$1,577.72
							Check Total
							<u>\$1,577.72</u>
CHECK # 300244							
001	03/13/26	PASCO COUNTY UTILITIES SERVICE	24039471-ACH	BILL PRD 1/13-2/11/26	Utility - Water & Sewer	543021-53903	\$36.75
							Check Total
							<u>\$36.75</u>
CHECK # 300246							
001	03/13/26	WITHLACOOCHEE RIVER	022526-8737	BILL PRD 1/23-2/23/26	Electricity - General	543006-53903	\$11,557.68
							Check Total
							<u>\$11,557.68</u>
CHECK # 300247							
001	03/13/26	WITHLACOOCHEE RIVER	022526-5888	ACCT# 1265888 1/23/26-2/23/26	Electricity - General	543006-53903	\$58.31
							Check Total
							<u>\$58.31</u>
CHECK # 300248							
001	03/13/26	WITHLACOOCHEE RIVER	022526-5889-ACH	ACCT# 1265889 1/23/26-2/23/26	Electricity - General	543006-53903	\$44.17
							Check Total
							<u>\$44.17</u>
CHECK # 300249							
001	03/13/26	WITHLACOOCHEE RIVER	022526-5890-ACH	ACCT# 1265890 1/23/26-2/23/26	Electricity - General	543006-53903	\$219.26
							Check Total
							<u>\$219.26</u>
CHECK # 300251							
001	03/17/26	CHARTER COMMUNICATIONS	1294156030126-ACH	Bill PRD 03/01/26-03/29/26	Communication - Teleph - Field	541005-53903	\$150.09
							Check Total
							<u>\$150.09</u>
CHECK # 300252							
001	03/23/26	CHARTER COMMUNICATIONS	1294172030626	Spectrum Business MAR2026	Communication - Teleph - Field	541005-53903	\$447.74
							Check Total
							<u>\$447.74</u>

LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 03/01/2026 to 03/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 300253							
001	03/13/26	PASCO COUNTY UTILITIES SERVICE	24043343-ACH	BILL PRD 1/13-2/11/26	Utility - Water & Sewer	543021-53903	\$299.95
							Check Total
							<u>\$299.95</u>
CHECK # 300254							
001	03/13/26	PASCO COUNTY UTILITIES SERVICE	24042183-ACH	BILL PRD 1/13-2/11/26	Utility - Water & Sewer	543021-53903	\$1,909.70
							Check Total
							<u>\$1,909.70</u>
CHECK # 300255							
001	03/13/26	PASCO COUNTY UTILITIES SERVICE	24043342-ACH	BILL PRD 1/13-2/11/26	Utility - Water & Sewer	543021-53903	\$46.19
							Check Total
							<u>\$46.19</u>
CHECK # 300256							
001	03/25/26	TECO PEOPLE'S GAS- ACH	030426-8748-ACH	SERVICE 1/31/26 - 2/27/26	Utility - Gas	543019-53903	\$3,424.23
							Check Total
							<u>\$3,424.23</u>
CHECK # 300257							
001	03/27/26	SPARK ENERGY GAS LLC	46100807-ACH	Summary as of 03/06/26	Utility - Gas	543019-53903	\$12,261.25
							Check Total
							<u>\$12,261.25</u>
CHECK # 9903							
001	03/12/26	SUPERIOR SEALERS LLC	INV-121	85% of Remaining Balance Basketball Court Resurface	Reserve - Parks	568120-58100	\$20,387.25
							Check Total
							<u>\$20,387.25</u>
CHECK # 9905							
001	03/17/26	PASCO SHERIFF'S OFFICE	I-20262-12570	Security 2/13,21,27/26	Contracts-Sheriff	534100-57201	\$720.00
							Check Total
							<u>\$720.00</u>
CHECK # 9906							
001	03/20/26	DOMINGA PONCE	DP-091525	SECURITY REFUND EVERNT 9/13/25	Deposits	220000	\$300.00
							Check Total
							<u>\$300.00</u>
CHECK # 9907							
001	03/20/26	JOSE JIMENEZ	JJNOAKS-042924	SECURITY DEPOSIT REFUND	Deposits	220000	\$300.00
							Check Total
							<u>\$300.00</u>
CHECK # 9908							
001	03/24/26	DECORATING ELVES, INC	I231827579	Entry Light Repairs	R&M-Entry Feature	546021-53901	\$646.47
							Check Total
							<u>\$646.47</u>
CHECK # 9909							
001	03/24/26	VERIZON WIRELESS	6137968360	Verizon Wireless MAR2026	Communication - Telephone	541003-53903	\$80.13
							Check Total
							<u>\$80.13</u>
							Fund Total
							<u>\$93,727.75</u>

LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 03/01/2026 to 03/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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GENERAL FUND - HAWTHORNE GATE - 002

CHECK # 100288							
002	03/17/26	ADVANCED ENERGY SOLUTIONS	13698	Hawthorne Check Gate Operation	R&M-Gate	546034-53904	\$376.34
							Check Total
							<u>\$376.34</u>
CHECK # 300245							
002	03/13/26	WITHLACOOCHEE RIVER	022526-5883	ACCT# 1265883 1/23/26-2/23/26	Electricity - Gate	543031-53904	\$47.88
							Check Total
							<u>\$47.88</u>
CHECK # 300258							
002	03/16/26	CHARTER COMMUNICATIONS	1294149022826-ACH	SVC PRD 2/28-3/27/26 5442 Spectacular	Communication - Telephone	541003-53904	\$66.39
							Check Total
							<u>\$66.39</u>
							Fund Total
							<u><u>\$490.61</u></u>

GENERAL FUND - PREAKNESS GATE - 003

CHECK # 300250							
003	03/13/26	WITHLACOOCHEE RIVER	022526-5871	ACCT# 1265871 1/23/26-2/23/26	Electricity - Gate	543031-53904	\$50.08
							Check Total
							<u>\$50.08</u>
							Fund Total
							<u>\$50.08</u>

SERIES 2021 DEBT SERVICE FUND - 208

CHECK # 9901							
208	03/04/26	LEXINGTON OAKS CDD	03022026-208B	TRFR ASSESS COLLECTIONS FY2025/26	Due From Other Funds	131000	\$5,915.86
							Check Total
							<u>\$5,915.86</u>
CHECK # 9902							
208	03/04/26	LEXINGTON OAKS CDD	03022026-208A	TRFR ASSESS COLLECTION FY2025/26	Due From Other Funds	131000	\$7,641.89
							Check Total
							<u>\$7,641.89</u>
							Fund Total
							<u><u>\$13,557.75</u></u>

Total Checks Paid	\$107,826.19
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