

***Lexington Oaks  
Community Development  
District***

**July 16, 2026**

**Agenda Package**

2005 PAN AM CIRCLE, SUITE 300  
TAMPA, FL 33706

**CLEAR PARTNERSHIPS**



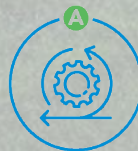
COLLABORATION



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, July 16, 2026, at 6:30 p.m.

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The Regular Meeting of the **Lexington Oaks Community Development District** will be held on **July 16, 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

- i. Discussion of We Build Fun Playground Design *(under separate cover)*
- ii. Discussion of We Build Fun Playground Proposal *(under separate cover)*

##### B. District Accountant Snapshot

##### C. District Counsel

- i. Presentation of Field Services Addendum Email from Counsel
- ii. Approval of Inframark Field Services Addendum to the Amended and Restated District Management Services Agreement

##### D. District Engineer

- i. Discussion of Tennis Court Resurfacing

##### E. Field Inspection Report

##### F. District Manager

- i. Discussion of Pond Agreement

#### 6. BUSINESS ITEMS

##### A. Consideration of FY2025 Audit

**B.** Consideration of Inframark Field Services Addendum to the Amended and Restated District Management Services Agreement

**7. CONSENT AGENDA**

**A.** Minutes of June 18, 2026 Regular Minutes

**B.** Review of the May 2026 Financials

**8. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**

**9. ADJOURNMENT**

# LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT

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## Financial Snapshot June 10, 2026

- **Current Cash Balances:**
  - Valley Bank Operating: \$1,847,555.04
  - BankUnited MM: \$144,987.59
  - Truist Bank GF: \$3,108.45
- **Assessment collections:**
  - We received a tax distribution of \$4,866.40 on 6/8/26.
  - We are 99.18% collected on the tax roll.
- **Audit – FY 2025:**
  - The FY 2025 audit is nearing completion.
- **Expenses:**
  - Current expenses make up 60.07% of the annual budget through the end of April 2026.
  - Total expenses for the first 7 months are approximately \$1,131,644. This figure may change as we finalize May financials. This puts your average monthly burn rate of approximately \$161,663 per month.
  - May financials will be distributed to the board by June 20<sup>th</sup>.

**From:** Whitney Sousa  
**Sent:** Thursday, 21 May 2026 15:39:16  
**To:** Vega, Mark <[mark.vega@inframark.com](mailto:mark.vega@inframark.com)>  
**Subject:** RE: Lexington Oaks - BOS Meeting - May 21, 2026

Hi Mark,

These services were contemplated under the Management [Agreement](#) so I think it makes sense as an Addendum.

Please see attached.

Thanks,

Whitney

**Whitney A. Sousa**  
Straley Robin Vericker

# Field Services Addendum to the Amended and Restated District Management Services Agreement

This Field Services Addendum to the Amended and Restated District Management Services Agreement (this “**Field Services Addendum**”) is made and entered into as of July 1, 2026, by and between the **Lexington Oaks Community Development District** (the “**District**”) and **Inframark, LLC** a Texas limited liability company registered to do business in Florida (“**Contractor**”).

### Background Information:

The District and the Contractor entered into the Amended and Restated District Management Services Agreement dated February 1, 2026 (the “**Agreement**”). Unless otherwise expressly defined herein, capitalized terms used herein have the meanings assigned to them in the Agreement. The District and the Contractor now desire to add field services to the scope of the Agreement and approve additional compensation associated with such services. The Contractor submitted a Work Authorization for such additional work, relevant portions of which are attached hereto as **Exhibit A** (the “**Work Authorization**”).

The District and the Contractor each has the authority to execute this Field Services Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Field Services Addendum so that this Field Services Addendum constitutes a legal and binding obligation of each party hereto.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Contractor agree as follows:

1. **Incorporation of Background Information and Proposal.** The background information stated above is true and correct and by this reference along with the Work Authorization are incorporated by reference as a material part of this Field Services Addendum.
2. **Additional Scope of Services.** Contractor agrees to provide the Field Services described in the Work Authorization, as contemplated under the Agreement.
3. **Additional Monthly Compensation.** The District agrees to compensate the Contractor for the Field Services outlined in the Work Authorization at the total rate of **\$1,000.00** per month.
4. **Ratification of all Other Terms of the Agreement.** Except as hereby modified, the terms and conditions of the Agreement are hereby ratified and confirmed.

**IN WITNESS WHEREOF** the undersigned have executed this Field Services Addendum effective as of the date written above.

**Inframark, LLC**

**Lexington Oaks  
Community Development District**

\_\_\_\_\_  
By: \_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
Richard Carroll  
Chair of the Board of Supervisors



2005 Pan Am Circle, Suite 300  
Tampa, FL 33607  
Office:407-973-4363

## WORK AUTHORIZATION

**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:



- 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. PRICE:

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

Subject: Lexington Oaks CDD - Tennis Court Resurfacing

To: Lex Oaks

Cc: Vega, Mark

Hi Todd,

As discussed, I took another look at the tennis courts last week as requested. The last time I was there for inspection was January 2025. Since then the cracks have become so pronounced that the CDD should consider a resurfacing of not only the acrylic but the asphalt as well. Exactly the same process and method that we just did at the basketball courts. The preliminary estimates that I've gotten from 2 different contractors was around \$70k if you were going to try to "fix" the cracks or \$150k minimum for a full resurfacing. I recommend to budget and plan for a full resurface. The "fix" for the courts would be a bandaid and not give the board more than a few years to kick the can until resurfacing is the only option.

If the board elects to go forward with a full resurface, we would need to get a Geotech to verify base conditions like we did at the basketball courts (<\$5k to do that) then put out a specification for contractors to bid. The Geotech and the bid process would take about 3 months to do. Once contracted, I don't see any contractors with immediate availability and it would most likely take another few months for them to mobilize after that. Hopefully that gives them a more solid timeline and budgetary info to think about once they hit the go button on what they would like to do.

Let me know if you need more information. I can call into the next board meeting to discuss further if you guys want. Thanks!

Stephen Brletic, PE

Project Manager



Brletic Dvorak, Inc.



## Lexington Oaks CDD

Field Inspection Report - April 2026

Thursday, April 30 2026

Prepared For Board Of Supervisors

27 Items Identified

27 Items Incomplete

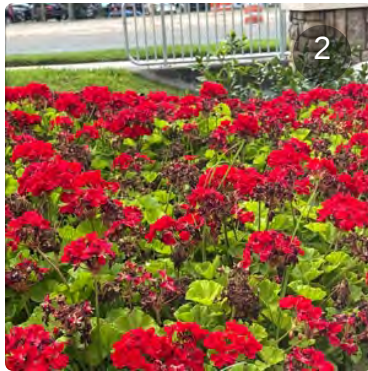
John Fowler

Inframark

### Item 1

Assigned To: Yellowstone

Need to deadhead Geraniums at the raised beds of the entrance of Lexington Oaks Boulevard and CR 54.

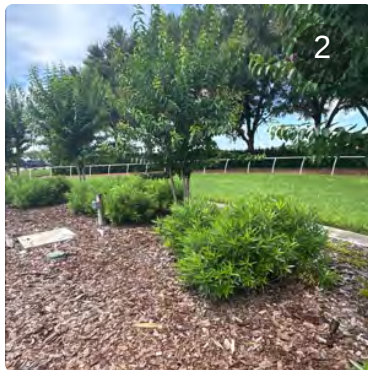


6-3-26

### Item 2

Assigned To: Yellowstone

Oleander's are recovering nicely from rejuvenation cut backs. There is a large weed in one of them on the exit corner of Lexington Oaks Boulevard and CR 54.

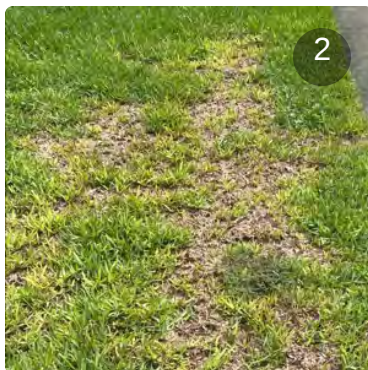


6-3-26

### Item 3

Assigned To: Yellowstone

Diagnose and treat an area of declining turf behind the monument on the entrance side of Lexington Oaks Boulevard and CR 54.



6-3-26

## Item 4

Assigned To: Yellowstone

Diagnose and treat declining Holly tree in the south median of Lexington Oaks Boulevard. Also, need to diagnose and treat a declining Crepe Myrtle showing no signs of new growth on the west right of way of Lexington Oaks Boulevard near ??? intersection.



Will cut down Crape Myrtle 6-3-26

## Item 5

Assigned To: Yellowstone

Need to remove vines on shrubs on the east right of way of Lexington Oaks Boulevard between CR 54 and Post Oak Blvd. intersection.



## Item 6

Assigned To: Yellowstone

Raise an Oak canopy over the east right away sidewalk on Lexington Oaks Boulevard by Discovery Point Child Center.

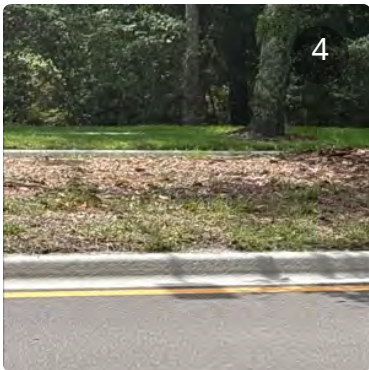


6-3-26

### Item 7

Assigned To: Board Information

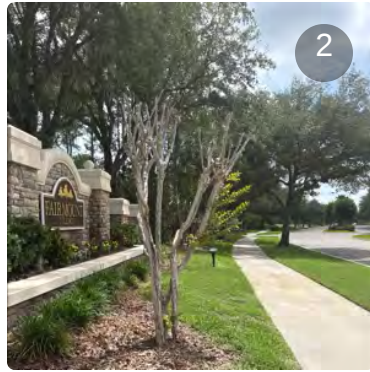
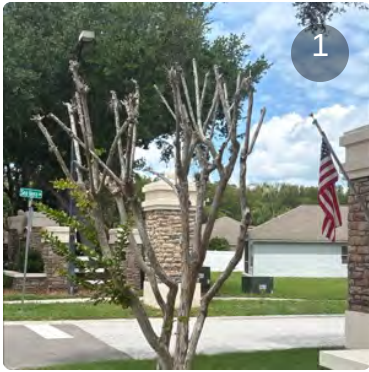
Noting many bare areas of turf on medians and ROWs of Lexington Oaks Blvd. Most areas are difficult to have successful St. Augustine due to nutrient and light competition with Oak trees.



### Item 8

Assigned To: Yellowstone

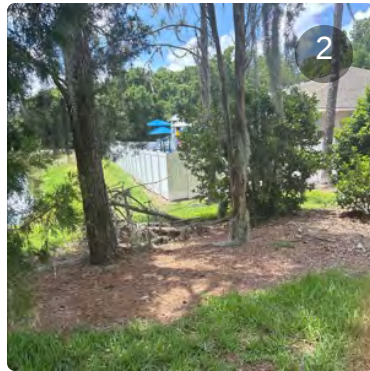
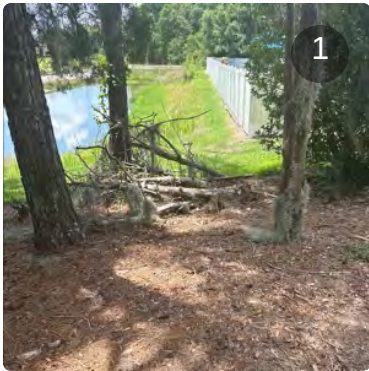
Yellowstone to investigate a declining Crepe Myrtle at the entrance monument of Fairmount Village at Lexington Oaks Boulevard intersection. Report your findings.



**Item 9**

Assigned To: Yellowstone

Area of down debris close to and behind the community daycare center next to the lift station on Lexington Oaks Boulevard.

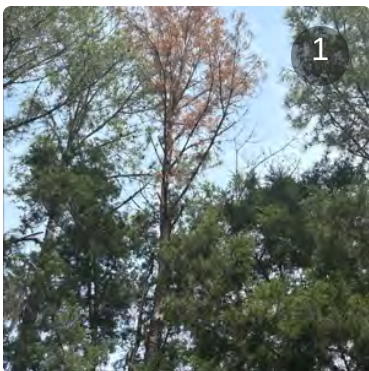


6-3-26

**Item 10**

Assigned To: Yellowstone/Board Information

Noting a dead Pine tree that is not marked for removal on Lexington Oaks Boulevard right of way across from Belmont Village subdivision.



will mark wk of 6-1-26

**Item 11**

Assigned To: Yellowstone and Ballenger

Noting Viburnums from last inspection that were recently planted and have not established. Asking when warranty plantings will be installed?

These were irrigation issues



**Item 12**

Assigned To: Yellowstone

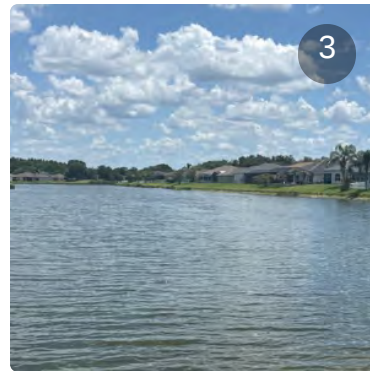
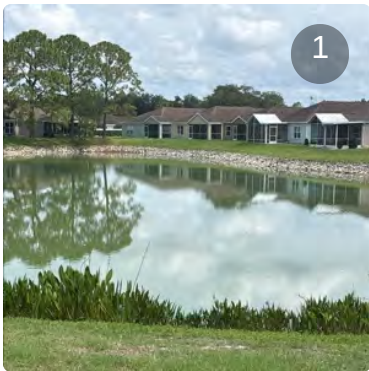
Noting dead hanging Pine branch that should be considered for removal on Lexington Oaks Blvd. east right of way located between Belmont Village and Preakness Village subdivisions.



**Item 13**

Assigned To: Board Information

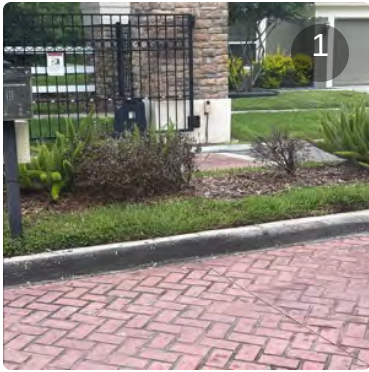
Noting overall the CDD ponds are looking good with small to no algae and non-desirable vegetation.



**Item 14**

Assigned To: Yellowstone

Noting the shrubs at the entrance median on Cannonade Drive of Churchill Villas are not showing any signs of life and may need replacement.



### Item 15

Assigned To: Board Information/Yellowstone

Board should consider removing a Wax Myrtle branch right in front of a storm flume by golf hole 10 tee on Lexington Oaks Boulevard east right of way.

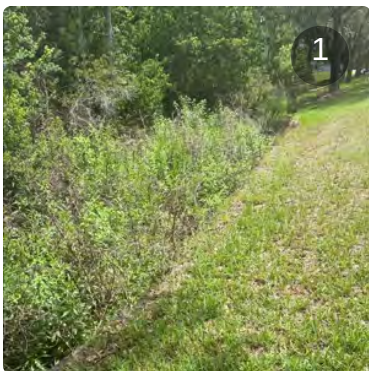


6-3-26

### Item 16

Assigned To: Board/Aquatics

Asking if the vegetation should be treated in the culvert between two concrete retaining walls, just south of the golf course parking lot on Lexington Oaks Blvd.



### Item 17

Assigned To: Maintenance

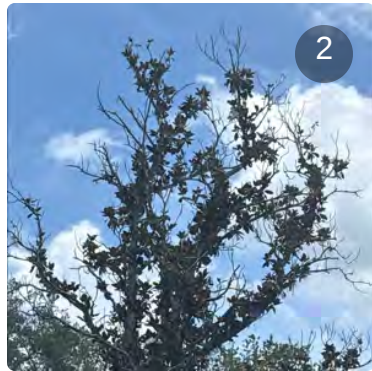
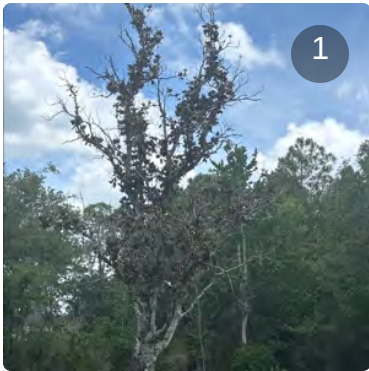
Noting one broken up light not in a bucket, and then another broken light within a bucket. This is at the large roundabout on Lexington Oaks Boulevard.



### Item 18

Assigned To: Yellowstone

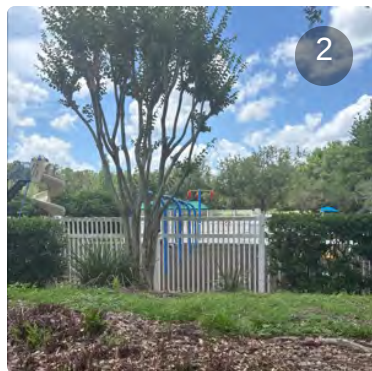
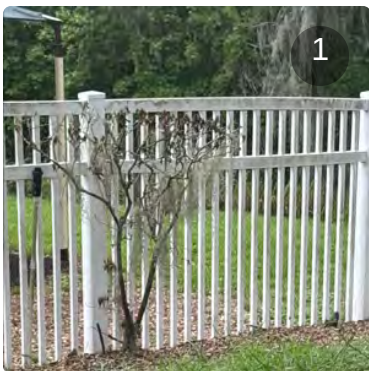
Investigate a Magnolia that is not thriving as well as others in the area on Lexington Oaks Boulevard just north of the community playground. Report your findings.



### Item 19

Assigned To: Yellowstone

Noting a dead Viburnum that should be removed along the fence of the community playground. Also, there are several gaps that could be considered for new plantings.



will remove and get proposal

### Item 20

Assigned To: Yellowstone

Noting the Arboricola at the DAYCARE monument are not recovering as well as the same species throughout the district from frost damage and rejuvenation cut back.



**Item 21**

Assigned To: Ballenger

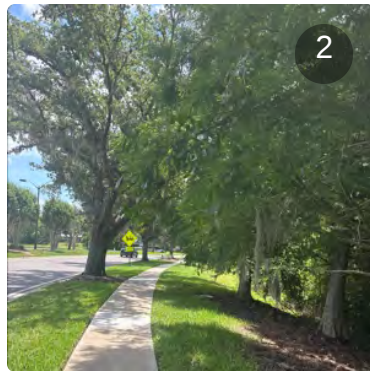
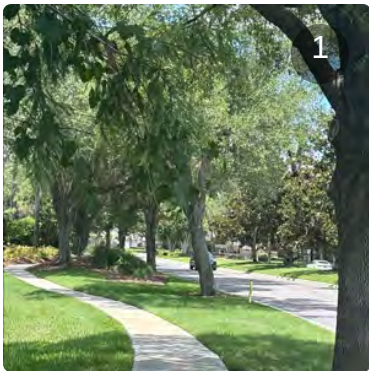
Noting turf issues in front of Pocono Village monuments. Is it irrigation working here properly?



**Item 22**

Assigned To: Yellowstone

Raise this Bald Cypress canopy overhanging the sidewalk on the west, right of way of Lexington Oaks Boulevard, just north of the digital median monument.

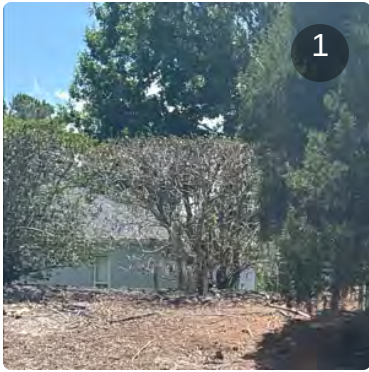


6-3-26

**Item 23**

Assigned To: Ballenger

Three viburnum on the berm of Affirmed Dr. are in decline and may need to be replaced. Asking if the irrigation is working properly here?

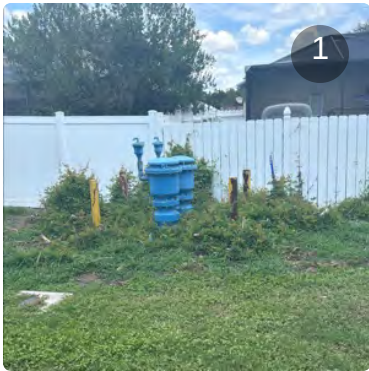


6-3-26

### Item 24

Assigned To: Yellowstone

This area is being over ran by weeds and Brazilian Peppers. This is on War Admiral Drive next to Lawrin Court intersection.

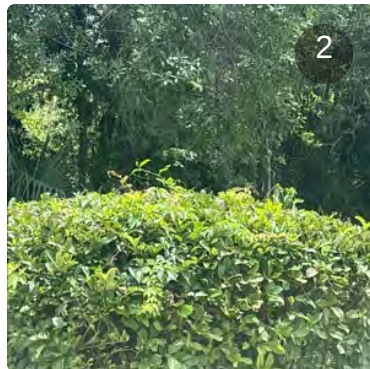


6-1-26

### Item 25

Assigned To: Yellowstone

Remove vines, growing on the shrubs by the electrical boxes at Maywood Village monuments.



6-3-26

### Item 26

Assigned To: Yellowstone

Pine tree appears to be dying on Lexington Oaks Blvd. west right of way just south of North Hampton Village Monument. Investigate and report your findings.



6-3-26

**Item 27**

Assigned To: Yellowstone

Noting rejuvenation cutbacks have been performed on the median beds of Lexington Oaks Boulevard north of the roundabout. There are several that are not flushing out new growth and will continue to monitor.



**Lexington Oaks Community  
Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2025**

**Lexington Oaks Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2025**

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# 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

## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Lexington Oaks Community Development District  
Pasco County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

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

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

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

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

To the Board of Supervisors  
Lexington Oaks Community Development District

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.

To the Board of Supervisors  
Lexington Oaks Community Development District

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

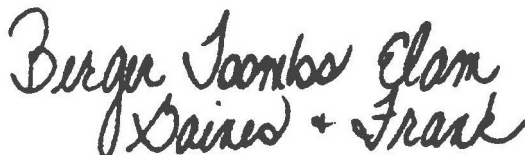
### ***Other Information***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with Florida Statutes 218.39(3)(c) but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 29, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 29, 2026

**Lexington Oaks Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2025**

Management's discussion and analysis of Lexington Oaks Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture/recreation and debt service.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Lexington Oaks Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2025**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as long-term debt, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2025.

- ◆ The District's total assets and deferred outflows of resources exceeded total liabilities by \$1,782,893 (net position). Net investment in capital assets for the District was \$403,422. Unrestricted net position for governmental activities was \$1,333,141. Governmental activities restricted net position was \$46,330.
  
- ◆ Governmental activities revenues totaled \$2,282,283 while governmental activities expenses totaled \$2,093,675.

**Lexington Oaks Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2025**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2025</b>	<b>2024</b>
Current assets	\$ 1,388,593	\$ 1,201,524
Restricted assets	81,727	60,468
Capital assets	2,518,897	2,876,681
Total Assets	3,989,217	4,138,673
 Deferred outflows of resources	114,237	129,807
 Current liabilities	366,331	408,885
Non-current liabilities	1,954,230	2,265,310
Total Liabilities	2,320,561	2,674,195
 Net position - net investment in capital assets	403,422	471,856
Net position - restricted	46,330	32,627
Net position - unrestricted	1,333,141	1,089,802
Total Net Position	\$ 1,782,893	\$ 1,594,285

The increase in current assets and net position - unrestricted is the result of revenues exceeding expenditures at the fund level in the current year.

The decrease in capital assets is due to depreciation and capital asset disposals in excess of capital asset additions in the current year.

The decrease in current liabilities is primarily related to the decrease in accounts payable in the current year.

The decrease in non-current liabilities is related to principal payments in the current year.

**Lexington Oaks Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2025**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2025</b>	<b>2024</b>
Program Revenues		
Charges for services	\$ 2,156,338	\$ 1,993,498
General Revenues		
Miscellaneous revenues	41,505	36,736
Investment earnings	84,440	82,523
	<u>2,282,283</u>	<u>2,112,757</u>
Expenses		
General government	222,257	289,541
Physical environment	1,342,707	1,091,936
Culture/recreation	464,756	398,654
Interest and other charges	63,955	69,860
	<u>2,093,675</u>	<u>1,849,991</u>
Change in Net Position	188,608	262,766
Net Position - Beginning of Year	<u>1,594,285</u>	<u>1,331,519</u>
Net Position - End of Year	<u>\$ 1,782,893</u>	<u>\$ 1,594,285</u>

The increase in charges for services is primarily due to an increase in special assessments levied in the current year.

The decrease in general government is primarily related to a decrease in legal fees in the current year.

The increase in physical environment is primarily the result of increased contingency and reserve expenses in the current year.

The increase in culture/recreation is related primarily to the increase in payroll and reserve expenses in the current year.

**Lexington Oaks Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2025**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2025 and 2024.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2025</u>	<u>2024</u>
Capital assets, being depreciated:		
Infrastructure	\$ 10,210,710	\$ 10,210,710
Improvements other than buildings	5,558,679	5,558,679
Equipment	1,098,102	1,107,927
Accumulated depreciation	<u>(14,348,594)</u>	<u>(14,000,635)</u>
Capital Assets, Net	<u>\$ 2,518,897</u>	<u>\$ 2,876,681</u>

Capital asset activity consisted of additions to equipment, \$25,159, net disposals of equipment, \$14,175, and depreciation, \$368,768.

**General Fund Budgetary Highlights**

Budgeted expenditures exceeded actual expenditures primarily due to fewer legal and capital outlay expenditures than were anticipated.

The September 30, 2025 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- In August 2021, the District issued \$2,459,930 Series 2021A Special Assessment Revenue Refunding Note. The Series 2021A Note was issued to refund and redeem the outstanding Series 2011 Special Assessment Revenue Refunding Bonds. The balance outstanding on the Series 2021A Note at September 30, 2025 was \$1,692,060.
- In August 2021, the District issued \$1,007,560 Series 2021B Special Assessment Revenue Refunding Note. The Series 2021B Note was issued to refund and redeem the outstanding Series 2017 Special Assessment Revenue Refunding Note. The balance outstanding on the Series 2021B Note at September 30, 2025 was \$573,250.

**Lexington Oaks Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2025**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Economic Factors and Next Year's Budget**

Lexington Oaks Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2026.

**Request for Information**

The financial report is designed to provide a general overview of Lexington Oaks Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Lexington Oaks Community Development District, Inframark LLC, 11555 Heron Bay Boulevard, Suite 201, Coral Springs, Florida 33076.

**Lexington Oaks Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2025**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 1,309,892
Cash restricted for deposits	3,000
Accounts receivable	4,962
Due from other governments	11,406
Prepaid expenses	52,767
Deposits	6,566
Total Current Assets	1,388,593
Non-current Assets	
Restricted Assets	
Investments	81,727
Capital Assets, Being Depreciated	
Infrastructure	10,210,710
Improvements other than buildings	5,558,679
Equipment	1,098,102
Less: accumulated depreciation	(14,348,594)
Total Non-current Assets	2,600,624
Total Assets	3,989,217
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	114,237
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	33,544
Deposits, payable from restricted assets	3,000
Notes payable	311,080
Accrued interest	18,707
Total Current Liabilities	366,331
Non-current Liabilities	
Notes payable	1,954,230
Total Liabilities	2,320,561
 NET POSITION	
Net investment in capital assets	403,422
Restricted for debt service	46,330
Unrestricted	1,333,141
Total Net Position	\$ 1,782,893

*See accompanying notes to financial statements.*



**Lexington Oaks Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2025**

	General	Debt Service Series 2021	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 1,312,892	\$ -	\$ 1,312,892
Accounts receivable	4,962	-	4,962
Due from other funds	-	17,264	17,264
Due from other governments	9,762	1,644	11,406
Prepaid expenses	52,767	-	52,767
Deposits	6,566	-	6,566
Restricted assets			
Investments	-	81,727	81,727
Total Assets	<u>\$ 1,386,949</u>	<u>\$ 100,635</u>	<u>\$ 1,487,584</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 33,544	\$ -	\$ 33,544
Due to other funds	17,264	-	17,264
Deposits	3,000	-	3,000
Total Liabilities	<u>53,808</u>	<u>-</u>	<u>53,808</u>
<b>FUND BALANCES</b>			
Nonspendable			
Prepaid expenses	52,767	-	52,767
Deposits	6,566	-	6,566
Restricted			
Debt service	-	100,635	100,635
Assigned			
Operating reserves	363,492	-	363,492
Capital reserves	639,180	-	639,180
Unassigned	271,136	-	271,136
Total Fund Balances	<u>1,333,141</u>	<u>100,635</u>	<u>1,433,776</u>
Total Liabilities and Fund Balances	<u>\$ 1,386,949</u>	<u>\$ 100,635</u>	<u>\$ 1,487,584</u>

*See accompanying notes to financial statements.*

**Lexington Oaks Community Development District  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2025**

Total Governmental Fund Balances	\$ 1,433,776
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets being depreciated, infrastructure, \$10,210,710, improvements other than buildings, \$5,558,679, and equipment, \$1,098,102, net of accumulated depreciation, \$(14,348,594), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	2,518,897
Long-term liabilities, including notes payable, are not due and payable in the current period and therefore, are not reported at the fund level.	(2,265,310)
Deferred outflows of resources are not current financial resources and therefore, are not reported at the fund level.	114,237
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.	<u>(18,707)</u>
Net Position of Governmental Activities	<u><u>\$ 1,782,893</u></u>

*See accompanying notes to financial statements.*

**Lexington Oaks Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2025**

	General	Debt Service Series 2021	Total Governmental Funds
Revenues			
Special assessments	\$ 1,789,303	\$ 367,035	\$ 2,156,338
Miscellaneous revenues	32,572	-	32,572
Investment earnings	78,814	5,626	84,440
Total Revenues	<u>1,900,689</u>	<u>372,661</u>	<u>2,273,350</u>
Expenditures			
Current			
General government	216,604	5,653	222,257
Physical environment	1,046,184	-	1,046,184
Culture/recreation	387,808	-	387,808
Capital outlay	25,159	-	25,159
Debt service			
Principal	-	304,960	304,960
Interest	-	50,878	50,878
Total Expenditures	<u>1,675,755</u>	<u>361,491</u>	<u>2,037,246</u>
Revenues over/(under) expenditures	224,934	11,170	236,104
Other Financing Sources/(Uses)			
Insurance proceeds	<u>18,405</u>	-	<u>18,405</u>
Net Change in Fund Balances	243,339	11,170	254,509
Fund Balances - October 1, 2024	<u>1,089,802</u>	<u>89,465</u>	<u>1,179,267</u>
Fund Balances - September 30, 2025	<u>\$ 1,333,141</u>	<u>\$ 100,635</u>	<u>\$ 1,433,776</u>

*See accompanying notes to financial statements.*

**Lexington Oaks Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2025**

Net Change in Fund Balances - Total Governmental Funds	\$	254,509
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, at the government-wide level, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that depreciation, \$(368,768), and disposal of capital assets, net, \$(14,175), exceeded capital outlay, \$25,159, in the current period.		(357,784)
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Repayments of long-term liabilities are expenditures at the fund level, but the repayment reduces long-term liabilities in the Statement of Net Position.		304,960
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Deferred outflows of resources for refunding debt is recognized as a component of interest on long-term debt in the Statement of Activities, but not at the fund level. This is the amount of interest in the current period.		(15,570)
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest in the current period.		2,493
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Change in Net Position of Governmental Activities	\$	<u>188,608</u>
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*See accompanying notes to financial statements.*

**Lexington Oaks Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended September 30, 2025**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 1,785,523	\$ 1,785,523	\$ 1,789,303	\$ 3,780
Miscellaneous revenues	35,500	35,500	32,572	(2,928)
Investment earnings	50,600	50,600	78,814	28,214
Total Revenues	<u>1,871,623</u>	<u>1,871,623</u>	<u>1,900,689</u>	<u>29,066</u>
Expenditures				
Current				
General government	313,231	313,231	216,604	96,627
Physical environment	981,585	981,585	1,046,184	(64,599)
Culture/recreation	394,307	394,307	387,808	6,499
Capital outlay	182,500	182,500	25,159	157,341
Total Expenditures	<u>1,871,623</u>	<u>1,871,623</u>	<u>1,675,755</u>	<u>195,868</u>
Revenues over/(under) expenditures	-	-	224,934	224,934
Other Financing Sources/(Uses)				
Insurance proceeds	-	-	18,405	18,405
Net Change in Fund Balances	-	-	243,339	243,339
Fund Balances - October 1, 2024	<u>977,059</u>	<u>977,059</u>	<u>1,089,802</u>	<u>112,743</u>
Fund Balances - September 30, 2025	<u><u>\$ 977,059</u></u>	<u><u>\$ 977,059</u></u>	<u><u>\$ 1,333,141</u></u>	<u><u>\$ 356,082</u></u>

See accompanying notes to financial statements.

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on April 14, 1998, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by the Board of County Commissioners of Pasco County, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue long-term debt for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Lexington Oaks Community Development District. The District is governed by a Board of Supervisors who are elected to four year terms. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Lexington Oaks Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board Statement Number 61, The Financial Reporting Entity, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are primarily supported by special assessments. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District reports fund balance in accordance with Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire the special assessment refunding notes which were used to refund the original bonds and notes. The notes are secured by a first lien on and pledge of the Pledged Revenues.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as capital assets, and non-current governmental liabilities, such as long-term debt, be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)**

**b. Restricted Net Position**

Certain net position of the District are classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which include infrastructure, improvements other than buildings and equipment, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure	20-30 years
Improvements other than buildings	5-50 years
Equipment	3-20 years

**d. Deferred Outflows of Resources**

Deferred outflows of resources is the consumption of net position by the government that is applicable to a future reported period. Deferred amount on refunding is amortized and recognized as a component of interest expense over the life of the debt.

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)**

**e. Budgets**

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

**f. Use of Estimates**

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

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$1,433,776, differs from “net position” of governmental activities, \$1,782,893, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

**Capital related items**

When capital assets (infrastructure, improvements other than buildings, and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures at the fund level. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Infrastructure	\$ 10,210,710
Improvements other than buildings	5,558,679
Equipment	1,098,102
Less: accumulated depreciation	<u>(14,348,594)</u>
Total	<u><u>\$ 2,518,897</u></u>

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)**

**Long-term debt transactions**

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2025 were:

Notes payable	\$ <u>(2,265,310)</u>
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**Deferred outflows of resources**

Deferred outflows of resources applicable to the District's governmental activities are not current financial resources and therefore, are not reported as fund deferred outflows of resources.

Deferred amount on refunding	\$ <u>114,237</u>
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**Accrued interest**

Accrued liabilities in the Statement of Net Position differ from the amount reported at the fund level due to the accrued interest on long-term debt.

Accrued interest	\$ <u>(18,707)</u>
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**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The "net change in fund balances" for government funds, \$254,509, differs from the "change in net position" for governmental activities, \$188,608, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is as follows.

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)**

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures at the fund level. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation charged for the year.

Depreciation	\$ (368,768)
Disposal of capital assets, net	(14,175)
Capital outlay	<u>25,159</u>
Total	<u>\$ (357,784)</u>

**Long-term debt transactions**

Repayments of long-term debt are an expenditure at the fund level, but the repayment reduces non-current liabilities at the government-wide level.

Repayments of long-term debt	<u>\$ 304,960</u>
------------------------------	-------------------

Some expenses reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures at the governmental fund level.

Net change in accrued interest payable	\$ 2,493
Amortization of deferred amount on refunding	<u>(15,570)</u>
Total	<u>\$ (13,077)</u>

**Lexington Oaks Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2025**

**NOTE C – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2025, the District's bank balance was \$1,342,230 and the carrying value was \$1,312,892. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance Corporation or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2025, the District had the following investments and maturities:

<b>Investment</b>	<b>Maturities</b>	<b>Fair Value</b>
U.S. Bank Managed Money Market	N/A	\$ 81,727

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

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

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2025, the District's investments in U.S. Bank Managed Money Market were not rated by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in U.S. Bank Managed Money Market are 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**NOTE D – CAPITAL ASSETS**

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

	Balance October 1, 2024	Additions	Deletions	Balance September 30, 2025
<b><u>Governmental Activities:</u></b>				
Capital assets, being depreciated:				
Infrastructure	\$ 10,210,710	\$ -	\$ -	\$ 10,210,710
Improvements other than buildings	5,558,679	-	-	5,558,679
Equipment	1,107,927	25,159	(34,984)	1,098,102
Total Capital Assets, Being Depreciated	<u>16,877,316</u>	<u>25,159</u>	<u>(34,984)</u>	<u>16,867,491</u>
Less accumulated depreciation for:				
Infrastructure	(7,713,666)	(313,450)	-	(8,027,116)
Improvements other than buildings	(5,330,695)	(22,368)	-	(5,353,063)
Equipment	(956,274)	(32,950)	20,809	(968,415)
Total Accumulated Depreciation	<u>(14,000,635)</u>	<u>(368,768)</u>	<u>20,809</u>	<u>(14,348,594)</u>
Governmental Activities Capital Assets	<u>\$ 2,876,681</u>	<u>\$ (343,609)</u>	<u>\$ (14,175)</u>	<u>\$ 2,518,897</u>

Depreciation was charged to physical environment, \$305,995 and culture/recreation, \$62,773.

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE E – LONG-TERM DEBT**

The following is a summary of the activity of the long-term debt of the District for the year ended September 30, 2025:

Long-term debt at October 1, 2024	\$ 2,570,270
Principal payments	<u>(304,960)</u>
Long-term debt at September 30, 2025	<u>\$ 2,265,310</u>

Long-term debt is comprised of the following:

**Special Assessment Revenue Refunding Notes**

<p>\$2,459,930 Series 2021A Special Assessment Revenue Refunding Note, due in annual principal installments, beginning May 2022. Interest is due semi-annually on May 1 and November 1, beginning November 2021, at a rate of 2.03% with a maturity date of May 1, 2033. Current portion is \$199,180.</p>	\$ 1,692,060
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<p>\$1,007,560 Series 2021B Special Assessment Revenue Refunding Note, due in annual principal installments, beginning May 2022. Interest is due semi-annually on May 1 and November 1, beginning November 2021, at a rate of 1.84% with a maturity date of May 1, 2030. Current portion is \$111,900.</p>	<u>573,250</u>
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Notes Payable at September 30, 2025	<u>\$ 2,265,310</u>
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The annual requirements to amortize the principal and interest of long-term debt outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 311,080	\$ 44,897	\$ 355,977
2027	316,090	38,794	354,884
2028	316,560	32,593	349,153
2029	324,580	26,385	350,965
2030	331,870	20,017	351,887
2031-2033	<u>665,130</u>	<u>27,209</u>	<u>692,339</u>
Totals	<u>\$ 2,265,310</u>	<u>\$ 189,895</u>	<u>\$ 2,455,205</u>

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

Significant Note Provisions

The Series 2021 Notes are subject to redemption at the option of the District prior to maturity. The Series 2021 Notes are subject to mandatory redemption prior to maturity if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating to the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

The resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2021A and Series 2021B Reserve Accounts were funded from proceeds of the Series 2021A and Series 2021B Notes in an amount equal to 10% of the maximum annual debt service for the Series 2021A and Series 2021B Notes. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indentures.

	Reserve Balance	Reserve Requirement
Series 2021A Special Assessment Revenue Refunding Note	\$ 23,353	\$ 23,353
Series 2021B Special Assessment Revenue Refunding Note	\$ 12,245	\$ 12,245

**NOTE F – INTERFUND ACTIVITY**

Interfund balances at September 30, 2025, consisted of the following:

	<b>Payable Fund</b>
<b>Receivable Fund</b>	General Fund
Debt Service Fund Series 2021	\$ 17,264

Interfund balances are due to monies collected by one fund on behalf of another fund that were not remitted prior to year-end.

**Lexington Oaks Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE G – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefitted property within the District. Operation and Maintenance Assessments are based upon the adopted budget and levied annually at a public hearing held by the District. Debt Service Assessments are levied when long-term debt is issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

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

**NOTE H – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that have exceeded commercial insurance coverage over the past three years.



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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

To the Board of Supervisors  
Lexington Oaks Community Development District  
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements, as listed in the table of contents, of Lexington Oaks Community Development District, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 29, 2026.

### **Report on Internal Control Over Financial Reporting**

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

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

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

To the Board of Supervisors  
Lexington Oaks Community Development District

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 29, 2026



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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## MANAGEMENT LETTER

To the Board of Supervisors  
Lexington Oaks Community Development District  
Pasco County, Florida

### Report on the Financial Statements

We have audited the financial statements of Lexington Oaks Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated June 29, 2026.

### Auditor's Responsibility

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

### Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 29, 2026, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

To the Board of Supervisors  
Lexington Oaks Community Development District

### **Financial Condition and Management**

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

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

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

### **Specific Information**

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

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

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year as: 5
- 2) The total number of independent contractors, to whom nonemployee compensation was paid in the last month of the District's fiscal year as: 16
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: \$178,795.78
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$517,862.09
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2024, together with the total expenditures for such project as: None
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The Board did not amend the budget.

To the Board of Supervisors  
Lexington Oaks Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, Lexington Oaks Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District:  
\$405.77 – \$15,736.18 for the General Fund and \$255.80 – \$547.42 for the Debt Service Fund
- 2) The amount of special assessments collected by or on behalf of the District: \$2,154,603.95
- 3) The total amount of outstanding notes issued by the District and the terms of such notes are as follows: \$1,692,060 Series 2021A Note due May 2033; and \$573,250 Series 2021B Note due May 2030

### **Additional Matters**

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

### **Purpose of this Letter**

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

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 29, 2026



**Berger, Toombs, Elam,  
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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Lexington Oaks Community Development District  
Pasco County, Florida

We have examined Lexington Oaks Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2025. Management is responsible for Lexington Oaks Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Lexington Oaks Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Lexington Oaks Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Lexington Oaks Community Development District's compliance with the specified requirements.

In our opinion, Lexington Oaks Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 29, 2026

# Field Services Addendum to the Amended and Restated District Management Services Agreement

This Field Services Addendum to the Amended and Restated District Management Services Agreement (this “**Field Services Addendum**”) is made and entered into as of July 1, 2026, by and between the **Lexington Oaks Community Development District** (the “**District**”) and **Inframark, LLC** a Texas limited liability company registered to do business in Florida (“**Contractor**”).

### Background Information:

The District and the Contractor entered into the Amended and Restated District Management Services Agreement dated February 1, 2026 (the “**Agreement**”). Unless otherwise expressly defined herein, capitalized terms used herein have the meanings assigned to them in the Agreement. The District and the Contractor now desire to add field services to the scope of the Agreement and approve additional compensation associated with such services. The Contractor submitted a Work Authorization for such additional work, relevant portions of which are attached hereto as **Exhibit A** (the “**Work Authorization**”).

The District and the Contractor each has the authority to execute this Field Services Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Field Services Addendum so that this Field Services Addendum constitutes a legal and binding obligation of each party hereto.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Contractor agree as follows:

1. **Incorporation of Background Information and Proposal.** The background information stated above is true and correct and by this reference along with the Work Authorization are incorporated by reference as a material part of this Field Services Addendum.
2. **Additional Scope of Services.** Contractor agrees to provide the Field Services described in the Work Authorization, as contemplated under the Agreement.
3. **Additional Monthly Compensation.** The District agrees to compensate the Contractor for the Field Services outlined in the Work Authorization at the total rate of **\$1,000.00** per month.
4. **Ratification of all Other Terms of the Agreement.** Except as hereby modified, the terms and conditions of the Agreement are hereby ratified and confirmed.

**IN WITNESS WHEREOF** the undersigned have executed this Field Services Addendum effective as of the date written above.

**Inframark, LLC**

**Lexington Oaks  
Community Development District**

\_\_\_\_\_  
By: \_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
Richard Carroll  
Chair of the Board of Supervisors



2005 Pan Am Circle, Suite 300  
Tampa, FL 33607  
Office:407-973-4363

## WORK AUTHORIZATION

**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:



- 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. PRICE:

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

**From:** Whitney Sousa  
**Sent:** Thursday, 21 May 2026 15:39:16  
**To:** Vega, Mark <[mark.vega@inframark.com](mailto:mark.vega@inframark.com)>  
**Subject:** RE: Lexington Oaks - BOS Meeting - May 21, 2026

Hi Mark,

These services were contemplated under the Management [Agreement](#) so I think it makes sense as an Addendum.

Please see attached.

Thanks,

Whitney

**Whitney A. Sousa**  
Straley Robin Vericker



# WATERWAY MAINTENANCE AGREEMENT

FOR

**LEXINGTON OAKS**

**COMMUNITY DEVELOPMENT DISTRICT**



[www.AdvancedAquatic.com](http://www.AdvancedAquatic.com)

[lakes@advancedaquatic.com](mailto:lakes@advancedaquatic.com)

292 S. Military Trail – Deerfield Beach, FL 33442

Locations in: Deerfield Beach, Apollo Beach, Clearwater, Fort Myers, and Port St. Lucie

1-800-491-9621



July 7, 2026

Lexington Oaks Community Development District  
c/o Inframark  
Mr. Mark Vega, District Manager  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

Dear Mark,

Thank you for the opportunity to submit our proposal for the management of your Stormwater ponds at Lexington Oaks Community Development District.

Advanced Aquatic is a Florida based company and has been in the waterway management business for over 35 years. We care for many of the finest golf courses, commercial properties and residential communities in Florida. Most of our Business has come to us by referrals from satisfied customers. When you decide to choose Advanced Aquatic as your service provider, you will be hiring a science based, customer first company that is serious about caring for your ponds.

We are on the cutting edge in our approach to weed control, water quality and littoral maintenance. Advanced Aquatic also offers consulting services to help design and create living shorelines of plants native to Florida. Our entire team at Advanced Aquatic will work diligently to earn your trust and transform your ponds into beautiful assets of which you will be proud. We look forward to working with you.

Sincerely,

*Jason Jaszczak*

Jason Jaszczak,  
Regional Manager

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## Our Philosophy Regarding Management of Natural Resources & Customer Relationship

The vision and management philosophy of Advanced Aquatic Services, Inc. (AAS) is based on **Responsible Environmental Stewardship**. Our sustainability goal is to use alternative methods of control whenever possible to reduce overall herbicide use in lakes and ponds and provide a balanced ecosystem for our customers.

Advanced Aquatic Services offers environmentally sound management plans to provide solutions for healthy and aesthetically pleasing waterways. AAS is a Future Forward Organization continually seeking contemporary innovations and strategies to enhance a sustainable future that leads to environmental, social, and economic improvements in the communities where we work.

Our science-based strategy to target the source of problematic lake & pond issues is outlined in our innovative environmental management plans—

- Perform strategic water quality analysis on site by AAS Biologists to identify and diagnose any underlying ecological concerns.
- Recommendation of bottom diffused aeration technology to aide in naturally reducing nutrient levels, thereby reducing algal blooms and the frequency and intensity of herbicide applications, all while improving water quality and enhancing fisheries.
- Utilization of beneficial bacteria and enzymes to naturally improve water quality, water clarity and reduce bottom organic sediment (muck).
- Stocking of sterile triploid grass carp to aide in naturally controlling submersed aquatic weeds, thereby lowering the reliance upon aquatic herbicides.
- Use of sequestering agents (i.e., Alum) to lower nutrient levels with the purpose of reducing the severity and recurrence of algal blooms.
- Lake/Pond Shading applications to diminish sunlight penetrating to a lake & pond bottom region. Helps to reduce overall algae and aquatic weed growth.
- Creation of “Living Shorelines” of native aquatic plants to filter surface run-off of excess nutrients such as Nitrogen and Phosphorus. These valuable native plants will also provide wildlife habitats, aide in shoreline erosion control and enhance environmental aesthetics.

Employing state-of-the-art equipment, technology, and techniques allows AAS to provide proactive and sustainable solutions to the most challenging water quality concerns. **Most importantly, our “Customer First” philosophy to client service and satisfaction is a vital part of the foundation of AAS.**

At AAS, customer first is defined as 1- Always carefully *identifying* and *listening* to the goals and expectations of our customers. 2- *Crafting* everything we do with focus upon customers goals and expectations. 3- *Maximizing* communication with all customers so that we can be as proactive as possible with all recommendations. 4- *Responding* to all customer requests/phone calls/emails within 24 hrs.

Simply summarized, AAS places customers first in all our considerations and we treat all people the way we would like to be treated.

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## REFERENCES

Bexley CDD	Lisa Castoria	813-994-1001
Meadow Pointe IV CDD	Darryl Adams	813-933-5571
Bacopa Bay Owners Association	Lorraine Thomas	727-866-3901
New River CDD	Brian Young	813-344-4844
Del Webb Bexley CDD	Lynn Hayes	813-994-1001
Ladera CDD	Jennifer Connerty	813-936-4103
North River Ranch CDD	Vivian Carvalho	407-723-5900
Tree Tops HOA	Jennifer Connerty	813-936-4103
Feather Sound Country Club	Mike Strube	727-433-4552
Placido Bayou	Fran Stifel	727-525-1147
Old Memorial Golf Club	Tyler Casey	239-405-1004
Shipwatch Yacht and Tennis Club	Tony McCoy	859-229-0845

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## WATERWAY CHART

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Client: Lexington Oaks Community Development District

Survey Date: July 2026

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WATERWAY	PERIMETER :	ACREAGE :
1	2,235	2.75
2	710	0.26
3	889	0.78
4	1,368	2.11
5	1,018	0.82
6	437	0.12
7	793	0.44
8	1,373	2.10
9	803	0.59
10	3,647	8.77
11	1,267	2.28
12	1,882	2.43
13	430	0.25
14	384	0.12
15A	191	0.01
15B	127	0.01
16	640	0.27
17	510	0.16
18	182	0.01
19	400	0.11

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20	1,221	1.41
21	401	0.19
22	822	0.22
23	2,027	1.88
24	614	0.37
25	246	0.01
26	340	0.1
27	1,448	1.86
28	566	0.35
29	821	0.79
30	608	0.37
31	1,827	4.21
32	669	0.49
33	258	0.01
34		
35	919	1.1
36	458	0.22
37	803	0.71
38	603	0.41
39	831	0.69
40	1,033	0.62
41	1,809	3.44
41	1,809	3.44
42	1,462	1.56
43	508	0.35
44	1,266	1.15
<b>Total:</b>	<b>40,846</b>	<b>46.9</b>

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**LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT**



Jul 6, 2026 at 10:51:48 AM  
 25607 Lexington Oaks Blvd  
 Wesley Chapel FL 33544  
 United States



Jul 6, 2026 at 10:29:08 AM  
 5846 War Admiral Dr  
 Wesley Chapel FL 33544  
 United States



Jul 6, 2026 at 10:07:59 AM  
 5820 Count Turf Ln  
 Wesley Chapel FL 33544  
 United States



Jul 6, 2026 at 10:04:41 AM  
 5880-5812 War Admiral Dr  
 Wesley Chapel FL 33544  
 United States



Jul 6, 2026 at 11:02:36 AM  
 5009 Culpapper Pl  
 Wesley Chapel FL 33544  
 United States

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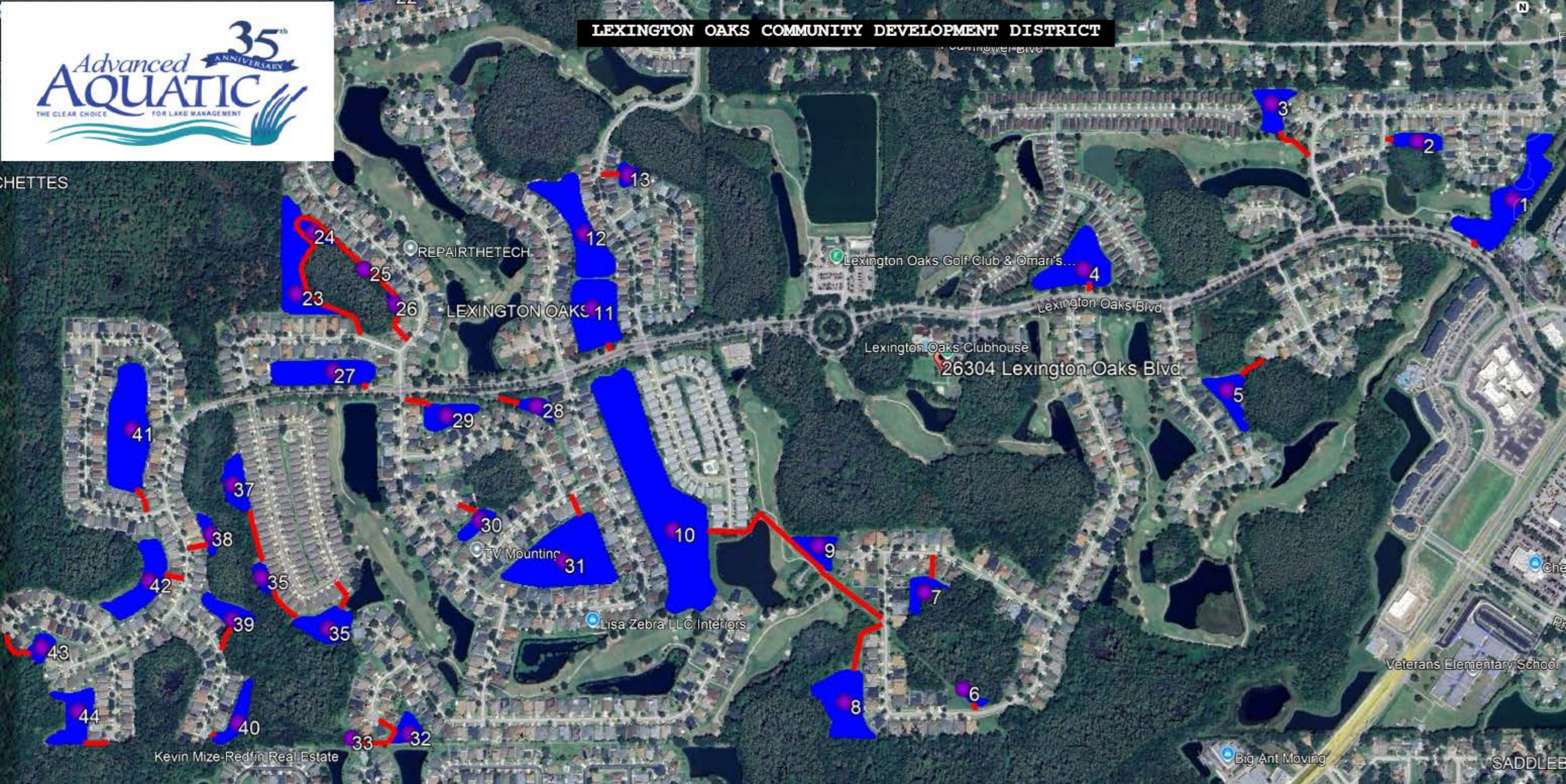
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LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT

CHETTES



SADDLEB



Proposal Date: 7/7/2026

ENVIRONMENTAL SERVICES AGREEMENT

This agreement made the date set forth below, by and between Advanced Aquatic Services, Inc., a Florida Corporation, hereinafter called "AAS, Inc.", and

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

hereinafter called "CUSTOMER". The parties hereto agree as follows:

- 1) AAS, Inc. agrees to manage forty-four (44) ponds with a total shoreline of approximately 40,846 linear feet located at Lexington Oaks Community Development District in Wesley Chapel, Florida.
2) A minimum of 36 inspections with treatment as required (3 visits per month).
3) CUSTOMER agrees to pay AAS, Inc., its agents or assigns, the following sum for specified environmental services:

Breakdown of Service:

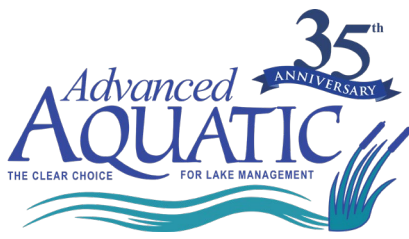
Table with 2 columns: Service Item and Amount. Items include Aquatic Weed and Algae Control (\$3,575.00), Shoreline Weed Control (Included), Management Reporting (Included), CDD Meeting Attendance (as requested) (Included), Quality Assurance Reports (Included), Perimeter Debris Removal (man-made ex: cans, bottles) (Included), Lake Dye (as needed) (Included), and Total Monthly Investment (\$3,575.00).

Payments to be made in equal and consecutive monthly installments of \$3,575.00.

Accepted payment methods are by check mailed to our Deerfield Beach office, Automated Clearing House (ACH), or by credit card (a 5% convenience fee will be added to credit card payments).

This agreement shall have as its effective date the first day of the month in which services are first rendered to the CUSTOMER under this agreement. The length of this contract is valid for one year from that date. This contract will automatically renew every year on the anniversary date for a one-year term, with a five percent (5%) escalation in the annual contract price each year, rounded to the nearest dollar, unless written notice is received by AAS, INC. through certified mail canceling the service sixty (60) days prior to the anniversary date. Service will begin within ten (10) days of receipt of the signed contract. Payment is required net thirty (30) days from invoice date. This agreement is void if not signed within forty-five (45) days.

- 4) This agreement is subject to the terms and conditions contained on pages 1-2 of this agreement.
5) If CUSTOMER requires AAS to enroll in any special third-party compliance programs invoicing or payment plans that charge AAS, those charges will be invoiced back to CUSTOMER.



Proposal Date: 7/7/2026

(Lexington Oaks Community Development District, Page 2 of 2)

6) It is the CUSTOMER'S responsibility to inform AAS, INC. of any and all work areas that are required mitigation area(s). AAS, INC. assumes no responsibility for damage to mitigation area(s) where the CUSTOMER has failed to inform AAS, INC. of said area(s).

7) Under shoreline grass control program AAS, Inc. will treat border grasses and brush. Certain plants such as grasses and cattails leave visible structure which may take several seasons to decompose. AAS, INC. is not responsible for such removal.

8) CUSTOMER agrees that the services to be provided are for the benefit of CUSTOMER regardless of whether CUSTOMER has direct legal ownership of the water areas specified. In the event that CUSTOMER does not directly own the areas where services are to be provided, CUSTOMER warrants and represents that he had control of these areas to the extent that he may authorize the specified services and agrees to hold AAS, INC. harmless for the consequences of such services not arising out of AAS, INC.'s negligence.

9) Neither party shall be responsible in damages, penalties or otherwise for any failure to delay in the performance of any of its obligation hereunder caused by strikes, riots, war, acts of God, accidents, governmental order and regulation, curtailment or failure to obtain sufficient material or other cause (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which by the exercise of due diligence, it is unable to overcome.

10) Sixty (60) day cancellation is allowed under this Agreement if CUSTOMER feels AAS, INC. is not performing up to its contractual obligations. CUSTOMER must notify AAS, INC. by US mail, of said cancellation. All monies must be paid to AAS, INC. that are owed through the last month of service.

11) AAS, INC. agrees to hold CUSTOMER harmless from any loss, damage or claims arising out of the negligence of AAS, INC., however, AAS, INC. shall in no event be liable to CUSTOMER, or others, for indirect, special or consequential damages resulting from any cause whatsoever.

12) Should it become necessary of AAS, INC. to bring action for collection of monies due and owing under the Agreement. CUSTOMER agrees to pay collection costs, including, but not limited to, reasonable attorneys' fees (including those on appeal) and court costs, and all other expenses incurred by AAS, INC. resulting from such collection action. Palm Beach County shall be the venue for any dispute arising under this agreement.

13) CUSTOMER agrees to pay invoice promptly. If delinquent more than sixty (60) days AAS, INC. may cancel agreement.

14) AAS, INC. reserves the right, under special circumstances, to initiate surcharges relating to extraordinary increases of water treatment products and/or fuel.

15) This constitutes the entire Agreement of the parties; no oral or written changes may be made to this agreement unless authorized in writing by both parties.

For: Advanced Aquatic Services, Inc.

\_\_\_\_\_  
Authorized Customer's Signature Title

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Contract Start Date: \_\_\_\_\_



## **HAWKSTONE CDD**

# **Waterway Inspection Report**

---

**Reason for Inspection:**

Quality Assurance

**Inspection Date:**

7/6/2026

**Prepared for:**

Hawkstone

Community Development District

**Prepared by:**

Jacob M. Adams, Project Manager & Biologist

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**Site Assessments**

**Pond 1**

**Comments:**

Pond 1 looks good.

Minimal new growth of invasive grasses and aquatic weeds were observed on the exposed sediment. No algae or submersed weeds were present. The water level continues to remain low.

Erosion areas.



**Pond 2**

**Comments:**

Pond 2 looks good overall.

A minor amount of Torpedograss and shoreline weed growth was treated previously and positive results were seen. New growth of Torpedograss was observed along the wetland buffer side of the pond. A boat will be used to treat this once the water level rises. No issues were observed with algae or submersed weeds. The water level has remained at a low level.



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**Site Assessments**

**Pond 3**

**Comments:**

Pond 3 looks good.

Minimal Baby Tears growth was previously treated on the shoreline near the water surface level. This growth will be monitored and treatment will be provided if necessary. No issues were observed with algae or shoreline weeds. Shoreline weed treatments were performed previously and positive results were seen.



**Pond 4**

**Comments:**

Pond 4 looks good.

A minimal amount of invasive grass and aquatic weed growth was observed. This new growth will be targeted for treatment. No issues were observed with algae or submersed weeds.

Fountain is still clogged or a broken nozzle.



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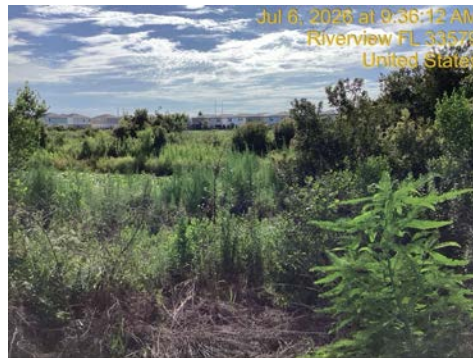
**Site Assessments**

**Littoral 5**

**Comments:**

This littoral site looks good overall.

Previously a minor amount of Primrose Willow and invasive grass growth was targeted for treatment. Positive results of this can be seen. A minimal amount of new Dog Fennel and Sesbania growth was observed and will be targeted for treatment.



**Littoral 6**

**Comments:**

Normal growth observed.

The recent rains have brought new invasive growth. Dog Fennel, Sesbania, and Thistle were observed in this site. These will be targeted for treatment.



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**Site Assessments**

**Pond 7**

**Comments:**

Pond 7 looks good overall.

Algae growth was previously treated and positive results were seen. Very minimal algae growth remains and will continue to be targeted. No issues were observed with submersed weeds or shoreline weeds. Treatments will continue to target new growth when observed.



**Littoral 8**

**Comments:**

New growth observed.

New Thistle, Dog Fennel, and Sesbania growth were observed in this site. These will all be targeted for treatment during the upcoming visits. Buffer area was targeted for invasive growth.



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**Site Assessments**

**Pond 9**

**Comments:**

Pond 9 looks good.

Overall pond 9 looks great. No issues were observed with algae, other submersed weeds, or shoreline weeds. Shoreline weeds were previously treated on the exposed sediment and positive results were seen. The water level is low.



**Pond 10**

**Comments:**

This site looks good.

A very minimal Cattail regrowth was observed. They will be targeted during the upcoming treatments. Perimeter remains clear of invasive grasses and aquatic weeds. This site will be ready for planting soon.



**Site Assessments**

**Littoral 11**

**Comments:**

New growth observed.

With the recent rains, new growth of Invasive grasses, Camphorweed, Dog Fennel, and Sesbania were observed. These will all be targeted for treatment during the upcoming visits. This site should be ready for the new planting to occur soon.



**Pond 12**

**Comments:**

Pond 12 looks great.

The native vegetation has fully recovered from the previous cold damage a few months ago. No issues were observed with algae, submersed weeds, or shoreline weeds. Aquatic weeds and invasive grasses were previously treated on the exposed sediment along the shoreline perimeter.



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**Site Assessments**

**Pond 13**

**Comments:**

Pond 13 looks good overall.

A minimal amount of Pennywort and algae were observed. These will continue to be targeted for treatment during the routine maintenance visits. Overall this pond looks good with no issues observed with submersed weeds or in the open water area.



**Pond 14**

**Comments:**

Pond 14 looks good.

The site was recently mowed and continues to look good.



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**Site Assessments**

**Pond 15**

**Comments:**

Pond 15 continues to look good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Pond 16**

**Comments:**

Pond 16 looks great.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



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**Site Assessments**

**Pond 17**

**Comments:**

Pond 17 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Pond 18**

**Comments:**

Pond 18 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment and minimal amounts of algae growth at the water's edge. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



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**Site Assessments**

**Pond 19**

**Comments:**

Pond 19 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Pond 20**

**Comments:**

Pond 20 continues to look great.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



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**Site Assessments**

**Pond 21**

**Comments:**

Pond 21 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Pond 22**

**Comments:**

Normal growth observed.

Planktonic algae and submersed Naiad growth were observed. These will be treated during the upcoming visits. No issues were observed with shoreline weeds or grasses around the perimeter of the pond.



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**Site Assessments**

**Pond 23**

**Comments:**

Pond 23 looks good.

Previous treatments have targeted the growth of Naiad that was previously observed. Treatments have shown positive results and a clear reduction. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Pond 24**

**Comments:**

Pond 24 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



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**Site Assessments**

**Pond 25**

**Comments:**

Pond 25 looks good.

Torpedograss around the shoreline perimeter continues to have less regrowth every month. Compared to a year ago, the Torpedograss growth has been tremendously reduced. No issues were observed with algae or submersed weeds.



**Pond 26**

**Comments:**

Pond 26 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds. Water sample was collected on 7/6/26 and sent to the lab. Dissolved oxygen readings show that the pond is stratified around the 3-4ft depth mark.



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**Site Assessments**

**Pond 27**

**Comments:**

Pond 27 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Pond 28**

**Comments:**

Normal growth was observed.

A minimal amount of Chara and algae growth has remained after previous treatments. Treatments will continue to target this growth for a further reduction. No issues were observed with algae or shoreline weeds.



[www.AdvancedAquatic.com](http://www.AdvancedAquatic.com)  
[lakes@advancedaquatic.com](mailto:lakes@advancedaquatic.com)

292 S. Military Trail, Deerfield Beach, FL 33442

Locations in: Deerfield Beach, Fort Myers, Port St. Lucie, and Clearwater/Tampa

1-800-491-9621

**Site Assessments**

**Pond 29**

**Comments:**

Pond 29 looks good overall.

Torpedograss around the shoreline perimeter continues to have less regrowth every month. Compared to a year ago, the Torpedograss growth has been tremendously reduced. No issues were observed with algae or submersed weeds.



**Pond 30**

**Comments:**

Pond 30 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Site Assessments**

**Pond 31**

**Comments:**

Pond 31 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Pond 32**

**Comments:**

Pond 32 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Site Assessments**

**Pond 33**

**Comments:**

Pond 33 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Pond 34**

**Comments:**

Pond 34 looks good.

Previous algae treatments have shown positive results and a reduction. No issues were observed with algae, submersed weeds, or shoreline weeds. Shoreline weeds and grasses were also previously targeted around the shoreline perimeter.



**Site Assessments**

**Pond 35**

**Comments:**

Pond 35 looks good.

Planktonic algae growth was previously treated and positive results were seen. No issues were observed during this inspection with algae, submersed weeds, or shoreline weeds and grasses. The perimeter of this pond was recently treated for minimal shoreline weed growth.



**Pond 36**

**Comments:**

Pond 36 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Site Assessments**

**Wetland 37**

**Comments:**

Normal growth observed.

The buffer is in this current condition due to the direction of the board. Wetland Buffer area invasive vegetation consists of Cogon grass, Primrose Willow, Caesar weed, and Thistle.



**Pond 38**

**Comments:**

Pond 38 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



**Site Assessments**

**Pond 39**

**Comments:**

Pond 39 looks good.

Currently pond 39 is dry and minimal invasive growth was observed. Routine maintenance will continue to target and new invasive growth while the pond is dry.



**Pond 40**

**Comments:**

Normal growth observed.

A minimal amount of new shoreline weed growth was observed along the exposed perimeter. This new growth will be targeted for treatment. No issues were observed with algae or submersed weeds.



**Site Assessments**

**Pond 41**

**Comments:**

Normal growth observed.

A minimal amount of new shoreline weed growth was observed along the exposed perimeter. This new growth will be targeted for treatment. No issues were observed with algae or submersed weeds.



**Pond 42**

**Comments:**

Pond 42 looks good.

Very minimal new growth of shoreline weeds and grasses were observed along the exposed perimeter. This new growth will be targeted for treatment during the upcoming visits. No issues were observed with algae or submersed weeds.



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Locations in: Deerfield Beach, Fort Myers, Port St. Lucie, and Clearwater/Tampa  
 1-800-491-9621

**Site Assessments**

**Pond 43**

**Comments:**

Pond 43 looks good.

Very minimal new growth of shoreline weeds and grasses were observed along the exposed perimeter. This new growth will be targeted for treatment during the upcoming visits. No issues were observed with algae or submersed weeds.



**Pond 44**

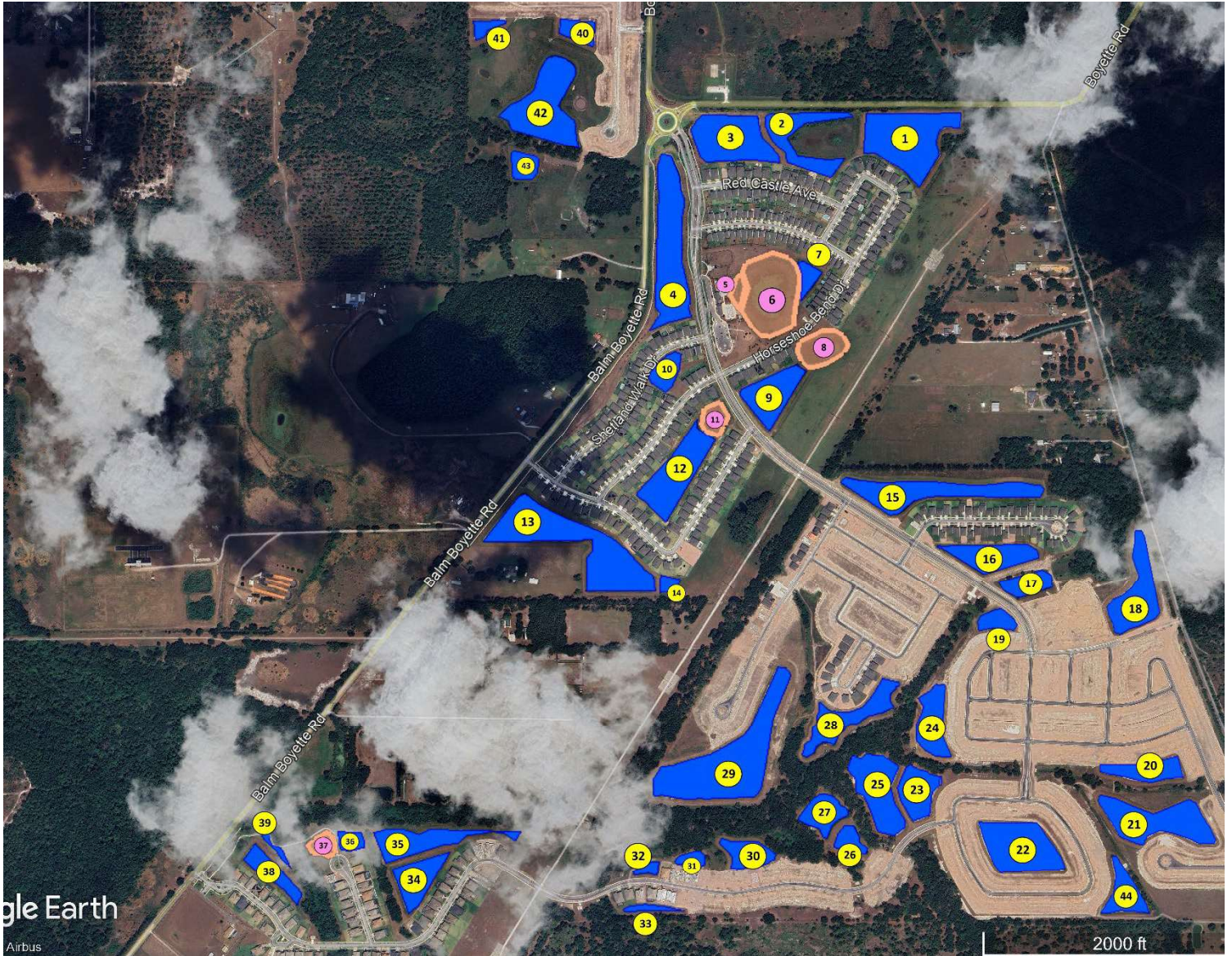
**Comments:**

Pond 44 looks good.

Previous treatments have targeted minimal amounts of aquatic weeds and invasive grasses on the exposed sediment. Positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds.



Map



[www.AdvancedAquatic.com](http://www.AdvancedAquatic.com)  
[lakes@advancedaquatic.com](mailto:lakes@advancedaquatic.com)

292 S. Military Trail, Deerfield Beach, FL 33442  
Locations in: Deerfield Beach, Fort Myers, Port St. Lucie, and Clearwater/Tampa  
1-800-491-9621

**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, June 18, 2026, at 6:35 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 ( <i>via Teams</i> )
William Palermo	Assistant Secretary
Scott A. Carlson	Assistant Secretary ( <i>via Teams</i> )

Also presents were:

Mark Vega	District Manager
Jason Ligget	Field Services Director
Todd Wilhelmi	Site 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**

Three residents were present.

**FOURTH ORDER OF BUSINESS**

**Items for Consideration, Additions,  
Deletions**

On MOTION by Mr. Carroll, seconded by Mr. Palermo, the Board approved allowing Mr. A. Carlson to participate in the meeting via Teams.. 4-0
---

**FIFTH ORDER OF BUSINESS**

**Presentation by Landscape Vendors**

**A. Discussion of Lexington Oaks CDD Price Break Down vs Current FY 2026 Budget of \$278,436.00**

Discussion ensued regarding Price Break Down vs Current FY 2026 Budget of \$278,436.00

**B. Discussion of Lexington Oaks CDD RFP June 2026 Bid Ranking**

Discussion ensued regarding RFP June 2026 Bid Ranking

**C. Presentation Consists of a 7 minutes Presentation and 3 minutes Question and Answer**

The Board received presentations from landscape vendors.

**D. Presentation by Arazoza**

The presentation was provided and discussion ensued.

**E. Presentation by ASI**

The presentation was provided and discussion ensued.

**F. Presentation by Pine Lake**

The presentation was provided and discussion ensued.

**G. Presentation by Red Tree**

The presentation was provided and discussion ensued.

**H. Presentation by Russell**

The presentation was provided and discussion ensued.

**I. Presentation by United**

The presentation was provided and discussion ensued.

**J. Presentation by Crowder's Landscaping and Irrigation**

The presentation was provided and discussion ensued.

**SIXTH ORDER OF BUSINESS**

**Staff Report**

**A. Site Manager**

Mr. Wright and Mr. Montanez III of Yellowstone updated the Board regrading the current contract.

**i. Discussion of We Build Fun Playground Design**

Tabled.

**ii. Discussion of We Build Fun Playground Proposal**

Tabled.

**B. District Accounting Snapshot**

Tabled.

**C. District Counsel**

Tabled.

**i. Presentation of Field Services Addendum Email from Counsel**

Tabled.

**ii. Approval of Inframark Field Services Addendum to the Amended and Restated District Management Services Agreement**

Tabled.

**D. District Engineer**

Tabled.

**E. Field Inspection Report**

Tabled.

**F. District Manager**

Tabled.

**SEVENTH ORDER OF BUSINESS**

**Business Items**

On MOTION by Mr. Bechtel, seconded by Mr. Straber, the Landscape and Irrigation Maintenance Agreement to ASI, which received the highest evaluation score of 416 points. The Board further authorized issuance of the required 30-day notice to Yellowstone regarding termination of the current landscape agreemeng were approved as presented. 5-0

**EIGHTH ORDER OF BUSINESS**                      **Consent Agenda**

- A. Minutes of May 21, 2026 Regular Meeting**
- B. Review of the April 2026 Financials**

On MOTION by Mr. Carroll, seconded by Mr. Straber, the Consent Agenda was approved as amended. 5-0

**NINETH ORDER OF BUSINESS**                      **Supervisors' Requests and Comments**

None.

**NINETH ORDER OF BUSINESS**                      **Adjournment**

On MOTION by Mr. Bechtel, seconded by Mr. Straber, with all in favor, the meeting was adjourned at 10:19 p.m. 5-0

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

**Notes to the Financial Statements**

**Financial Overview / Highlights**

- ▶ Total revenues are currently at 97.02% of the annual budget. 98.96% of special assessments have been collected through May.
- ▶ Total expenditures are at approximately 65.65% of the annual budget.

**Variance Analysis**

Account Name	YTD Actual	Annual Budget	% of Budget	Explanation
<b>Expenditures - General Fund</b>				
<b><u>Administration</u></b>				
ProfServ-Arbitrage Rebate	\$4,500	\$1,700	265%	LLS Tax Solutions - arbitrage services.
ProfServ-Engineering	\$13,095	\$20,000	65%	Brietec Dvorak - engineering services thru April 2026.
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.
ProfServ-Web Site Development	\$1,599	\$2,000	80%	Innersync Studio - ADA compliant website.
Insurance-General Liability	\$17,183	\$17,607	98%	EGIS Insurance Advisors - premium paid for FY 2026.
<b><u>Field</u></b>				
Insurance-Property	\$31,060	\$33,647	92%	EGIS Insurance Advisors - premium paid for FY 2026.
R&M-Entry Feature	\$6,279	\$8,000	78%	Sitex Aquatics - fountain repairs \$1,713; Advanced Energy Solutions - power repairs to marquee sign \$1,165; other miscellaneous repairs.
R&M-Irrigation	\$39,372	\$30,000	131%	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.
<b><u>Utilities</u></b>				
Contracts-Solid Waste Service	\$3,724	\$1,735	215%	Waste Connections of FL - services for solid waste.
<b><u>Parks and Recreation</u></b>				
Workers Compensation	\$5,254	\$8,490	62%	EGIS Insurance Advisors - premium paid for FY 2026.
Contracts-Security Alarms	\$2,540	\$1,000	254%	Time on Target Pro Security - security monitoring \$1,360; other monitoring fees.
R&M-Clubhouse	\$17,411	\$20,000	87%	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	\$11,807	\$15,000	79%	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.

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

**Notes to the Financial Statements****Reserves**

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 - Landscaping	\$18,250	\$30,000	61%	Blue Wave Lighting - landscape lighting.
Reserve - Parks	\$64,492	\$30,000	215%	Superior Sealers - resurface basketball court, sod expenses \$57,190; Tampa Bay Awning - install awning \$7,302.
Reserve - Ponds & Drainage	\$107,150	\$100,000	107%	Finn Outdoor - pond bank repair.
Reserve - Sidewalks & Irrigation	\$68,097	\$20,000	340%	Precision Sidewalk Safety Corp. - sidewalk repairs \$63,747; Finn Outdoor - sidewalk panel repairs \$4,350.

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

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*Lexington Oaks  
Community  
Development  
District*

*Financial Report*

*May 31, 2026*

**CLEAR PARTNERSHIPS**



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**LEXINGTON OAKS**

Community Development District

**Financial Statements**

(Unaudited)

**May 31, 2026**

**Balance Sheet**

May 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND - HAWTHORNE GATE	GENERAL FUND - PREAKNESS GATE	SERIES 2021 DEBT SERVICE FUND	TOTAL
<b>ASSETS</b>					
Cash - Checking Account	\$ 1,849,935	\$ -	\$ -	\$ -	\$ 1,849,935
Accounts Receivable	563	-	-	-	563
Due From Other Districts	1,696	-	-	-	1,696
Due From Other Funds	-	140,729	220,833	14,886	376,448
Investments:					
Money Market Account	144,577	-	-	-	144,577
Reserve Fund A	-	-	-	23,167	23,167
Reserve Fund B	-	-	-	12,194	12,194
Revenue Fund A	-	-	-	37,525	37,525
Revenue Fund B	-	-	-	10,489	10,489
Prepaid Items	455	-	-	-	455
Utility Deposits - TECO	855	-	-	-	855
<b>TOTAL ASSETS</b>	<b>\$ 1,998,081</b>	<b>\$ 140,729</b>	<b>\$ 220,833</b>	<b>\$ 98,261</b>	<b>\$ 2,457,904</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 5,652	\$ 50	\$ -	\$ -	\$ 5,702
Sales Tax Payable	-	2	-	-	2
Due To Other Funds	376,448	-	-	-	376,448
<b>TOTAL LIABILITIES</b>	<b>382,100</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>382,152</b>

**Balance Sheet**

May 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND - HAWTHORNE GATE	GENERAL FUND - PREAKNESS GATE	SERIES 2021 DEBT SERVICE FUND	TOTAL
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid Items	455	-	-	-	455
Deposits	855	-	-	-	855
<b>Restricted for:</b>					
Debt Service	-	-	-	98,261	98,261
<b>Assigned to:</b>					
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
<b>Unassigned:</b>	896,418	34,245	42,846	-	973,509
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,615,981</b>	<b>\$ 140,677</b>	<b>\$ 220,833</b>	<b>\$ 98,261</b>	<b>\$ 2,075,752</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,998,081</b>	<b>\$ 140,729</b>	<b>\$ 220,833</b>	<b>\$ 98,261</b>	<b>\$ 2,457,904</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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>MAY-26 ACTUAL</u>
<b><u>REVENUES</u></b>						
Interest - Investments	\$ 70,000	\$ 46,668	\$ 48,734	\$ 2,066	69.62%	\$ 5,723
Room Rentals	20,000	13,332	7,709	(5,623)	38.55%	600
Interest - Tax Collector	2,234	1,490	1,954	464	87.47%	-
Special Assmnts- Tax Collector	1,845,499	1,829,984	1,826,364	(3,620)	98.96%	5,329
Special Assmnts- Discounts	(73,820)	(73,820)	(69,454)	4,366	94.09%	-
Other Miscellaneous Revenues	20,000	13,336	12,385	(951)	61.93%	-
<b>TOTAL REVENUES</b>	<b>1,883,913</b>	<b>1,830,990</b>	<b>1,827,692</b>	<b>(3,298)</b>	<b>97.02%</b>	<b>11,652</b>

**EXPENDITURES**

**Administration**

P/R-Board of Supervisors	24,000	16,000	15,200	800	63.33%	1,000
Payroll-Other	4,200	2,800	5,578	(2,778)	132.81%	789
FICA Taxes	2,157	1,438	1,163	275	53.92%	77
Unemployment Compensation	30	20	15	5	50.00%	1
ProfServ-Arbitrage Rebate	1,700	1,700	4,500	(2,800)	264.71%	-
ProfServ-Dissemination Agent	1,000	667	-	667	0.00%	-
ProfServ-Engineering	20,000	13,333	13,095	238	65.48%	105
ProfServ-Legal Services	30,000	20,000	10,783	9,217	35.94%	1,586
ProfServ-Mgmt Consulting	65,180	43,456	28,457	14,999	43.66%	1,841
ProfServ-Property Appraiser	150	150	150	-	100.00%	-
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	1,333	1,599	(266)	79.95%	-
Auditing Services	7,500	7,500	-	7,500	0.00%	-

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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>MAY-26 ACTUAL</u>
Contract-Website Hosting	1,553	1,035	-	1,035	0.00%	-
Website Compliance	1,520	1,013	-	1,013	0.00%	-
Postage and Freight	800	536	585	(49)	73.13%	16
Insurance - General Liability	17,607	17,607	17,183	424	97.59%	-
Printing and Binding	800	536	-	536	0.00%	-
Legal Advertising	2,000	1,333	293	1,040	14.65%	201
Misc-Bank Charges	1,100	733	1,112	(379)	101.09%	137
Misc-Property Taxes	2,000	2,000	-	2,000	0.00%	-
Misc-Assessment Collection Cost	36,910	36,711	35,138	1,573	95.20%	107
Misc-County Tax Bill	4,267	4,267	5,152	(885)	120.74%	-
Office Supplies	250	167	-	167	0.00%	-
Annual District Filing Fee	175	175	175	-	100.00%	-
<b>Total Administration</b>	<b>247,532</b>	<b>195,143</b>	<b>160,402</b>	<b>34,741</b>	<b>64.80%</b>	<b>5,860</b>
<b><u>Flood Control/Stormwater Mgmt</u></b>						
Contracts-Lake and Wetland	24,600	16,400	16,400	-	66.67%	2,050
R&M-Lake	3,000	2,000	-	2,000	0.00%	-
R&M-Mitigation	2,500	1,667	-	1,667	0.00%	-
<b>Total Flood Control/Stormwater Mgmt</b>	<b>30,100</b>	<b>20,067</b>	<b>16,400</b>	<b>3,667</b>	<b>54.49%</b>	<b>2,050</b>
<b><u>Field</u></b>						
Contracts-Landscape	204,974	136,650	136,648	2	66.67%	17,081
Contracts-Irrigation	25,272	16,848	16,848	-	66.67%	2,106
Insurance - Property	33,647	33,647	31,060	2,587	92.31%	-
R&M-Entry Feature	8,000	5,333	6,279	(946)	78.49%	600
R&M-Irrigation	30,000	20,000	39,372	(19,372)	131.24%	851

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

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>	<b>MAY-26 ACTUAL</b>
R&M-Mulch	22,040	14,693	22,792	(8,099)	103.41%	-
R&M-Plant Replacement	60,000	40,000	5,717	34,283	9.53%	-
R&M-Sidewalk Cleaning	12,000	8,000	12,000	(4,000)	100.00%	12,000
R&M-Annals	26,250	17,500	16,140	1,360	61.49%	-
R&M-Tree Replacement	10,000	6,668	-	6,668	0.00%	-
R&M-Tree Removal	65,000	43,333	15,000	28,333	23.08%	5,500
Misc-Contingency	150,000	100,000	46	99,954	0.03%	-
Capital Improvements	100,000	66,667	-	66,667	0.00%	-
<b>Total Field</b>	<b>747,183</b>	<b>509,339</b>	<b>301,902</b>	<b>207,437</b>	<b>40.41%</b>	<b>38,138</b>
<b>Utilities</b>						
Contracts-Solid Waste Services	1,735	1,157	3,724	(2,567)	214.64%	528
Communication - Teleph - Field	8,400	5,600	6,354	(754)	75.64%	908
Electricity - General	160,000	106,667	95,641	11,026	59.78%	11,946
Utility - Gas	50,000	33,333	65,196	(31,863)	130.39%	6,257
Utility - Water & Sewer	20,000	13,333	19,881	(6,548)	99.41%	1,867
<b>Total Utilities</b>	<b>240,135</b>	<b>160,090</b>	<b>190,796</b>	<b>(30,706)</b>	<b>79.45%</b>	<b>21,506</b>
<b>Parks and Recreation</b>						
Payroll-Salaries	120,000	80,000	81,046	(1,046)	67.54%	14,903
Payroll-Site Manager	75,289	50,193	52,039	(1,846)	69.12%	8,687
FICA Taxes	14,584	9,724	9,439	285	64.72%	1,518
Workers' Compensation	8,490	6,367	5,254	1,113	61.88%	424
Unemployment Compensation	200	133	29	104	14.50%	2
Contracts-Pools	45,000	30,000	26,295	3,705	58.43%	3,750
Contracts-Security Alarms	1,000	668	2,540	(1,872)	254.00%	73

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

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>	<b>MAY-26 ACTUAL</b>
Contracts-Sheriff	15,000	10,000	5,265	4,735	35.10%	720
Security Monitoring Services	9,000	6,000	2,720	3,280	30.22%	680
R&M-Clubhouse	20,000	13,336	17,411	(4,075)	87.06%	1,094
R&M-Parks	5,000	3,333	290	3,043	5.80%	-
R&M-Pools	15,000	10,000	11,807	(1,807)	78.71%	827
R&M-Fitness Center	10,000	6,667	5,339	1,328	53.39%	145
Misc-Property Taxes	1,400	1,400	-	1,400	0.00%	-
Security Enhancements	5,000	3,333	3,327	6	66.54%	-
Holiday Lighting & Decorations	6,000	4,000	10,334	(6,334)	172.23%	-
Op Supplies - Clubhouse	18,000	12,000	7,628	4,372	42.38%	1,199
<b>Total Parks and Recreation</b>	<b>368,963</b>	<b>247,154</b>	<b>240,763</b>	<b>6,391</b>	<b>65.25%</b>	<b>34,022</b>
<b><u>Reserves</u></b>						
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	18,250	11,750	60.83%	-
Reserve - Parks	30,000	30,000	64,492	(34,492)	214.97%	3,651
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	68,097	(48,097)	340.49%	-
<b>Total Reserves</b>	<b>250,000</b>	<b>250,000</b>	<b>326,604</b>	<b>(76,604)</b>	<b>130.64%</b>	<b>3,651</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>1,883,913</b>	<b>1,381,793</b>	<b>1,236,867</b>	<b>144,926</b>	<b>65.65%</b>	<b>105,227</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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>MAY-26 ACTUAL</u>
Excess (deficiency) of revenues Over (under) expenditures	-	449,197	590,825	141,628	0.00%	(93,575)
Net change in fund balance	\$ -	\$ 449,197	\$ 590,825	\$ 141,628	0.00%	\$ (93,575)
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>1,025,156</b>	<b>1,025,156</b>	<b>1,025,156</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,025,156</b>	<b>\$ 1,474,353</b>	<b>\$ 1,615,981</b>			

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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>MAY-26 ACTUAL</u>
<b><u>REVENUES</u></b>						
Interest - Investments	\$ 100	\$ 67	\$ -	\$ (67)	0.00%	\$ -
Special Assmnts- Tax Collector	27,949	27,725	27,659	(66)	98.96%	81
Special Assmnts- Discounts	(1,118)	(1,118)	(1,052)	66	94.10%	-
Gate Bar Code/Remotes	300	200	409	209	136.33%	33
<b>TOTAL REVENUES</b>	<b>27,231</b>	<b>26,874</b>	<b>27,016</b>	<b>142</b>	<b>99.21%</b>	<b>114</b>
<b><u>EXPENDITURES</u></b>						
<b><u>Administration</u></b>						
Misc-Assessment Collection Cost	517	513	532	(19)	102.90%	2
<b>Total Administration</b>	<b>517</b>	<b>513</b>	<b>532</b>	<b>(19)</b>	<b>102.90%</b>	<b>2</b>
<b><u>Gatehouse</u></b>						
Communication - Telephone	600	400	349	51	58.17%	66
Electricity - Gate	550	367	391	(24)	71.09%	49
R&M-Gate	3,064	2,043	3,545	(1,502)	115.70%	-
<b>Total Gatehouse</b>	<b>4,214</b>	<b>2,810</b>	<b>4,285</b>	<b>(1,475)</b>	<b>101.68%</b>	<b>115</b>
<b><u>Reserves</u></b>						
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%	-
<b>Total Reserves</b>	<b>22,500</b>	<b>22,500</b>	<b>2,785</b>	<b>19,715</b>	<b>12.38%</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>27,231</b>	<b>25,823</b>	<b>7,602</b>	<b>18,221</b>	<b>27.92%</b>	<b>117</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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>MAY-26 ACTUAL</u>
Excess (deficiency) of revenues Over (under) expenditures	-	1,051	19,414	18,363	0.00%	(3)
Net change in fund balance	\$ -	\$ 1,051	\$ 19,414	\$ 18,363	0.00%	\$ (3)
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>121,263</b>	<b>121,263</b>	<b>121,263</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 121,263</b>	<b>\$ 122,314</b>	<b>\$ 140,677</b>			

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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>MAY-26 ACTUAL</u>
<b><u>REVENUES</u></b>						
Interest - Investments	\$ 500	\$ 333	\$ -	\$ (333)	0.00%	\$ -
Special Assmnts- Tax Collector	47,935	47,537	47,438	(99)	98.96%	138
Special Assmnts- Discounts	(1,917)	(1,917)	(1,804)	113	94.11%	-
Gate Bar Code/Remotes	200	133	165	32	82.50%	-
<b>TOTAL REVENUES</b>	<b>46,718</b>	<b>46,086</b>	<b>45,799</b>	<b>(287)</b>	<b>98.03%</b>	<b>138</b>
<b><u>EXPENDITURES</u></b>						
<b><u>Administration</u></b>						
Misc-Assessment Collection Cost	917	909	913	(4)	99.56%	3
<b>Total Administration</b>	<b>917</b>	<b>909</b>	<b>913</b>	<b>(4)</b>	<b>99.56%</b>	<b>3</b>
<b><u>Gatehouse</u></b>						
Communication - Telephone	691	461	231	230	33.43%	54
Electricity - Gate	690	460	401	59	58.12%	49
R&M-Gate	2,420	1,613	12,849	(11,236)	530.95%	-
<b>Total Gatehouse</b>	<b>3,801</b>	<b>2,534</b>	<b>13,481</b>	<b>(10,947)</b>	<b>354.67%</b>	<b>103</b>
<b><u>Reserves</u></b>						
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%	-
<b>Total Reserves</b>	<b>42,000</b>	<b>42,000</b>	<b>12,798</b>	<b>29,202</b>	<b>30.47%</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>46,718</b>	<b>45,443</b>	<b>27,192</b>	<b>18,251</b>	<b>58.20%</b>	<b>106</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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>MAY-26 ACTUAL</u>
Excess (deficiency) of revenues Over (under) expenditures	-	643	18,607	17,964	0.00%	32
Net change in fund balance	\$ -	\$ 643	\$ 18,607	\$ 17,964	0.00%	\$ 32
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>202,226</b>	<b>202,225</b>	<b>202,226</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 202,226</b>	<b>\$ 202,868</b>	<b>\$ 220,833</b>			

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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	MAY-26 ACTUAL
<b><u>REVENUES</u></b>						
Interest - Investments	\$ -	\$ -	\$ 4,866	\$ 4,866	0.00%	\$ 1,200
Special Assmnts- Tax Collector	379,124	375,835	375,193	(642)	98.96%	1,095
Special Assmnts- Discounts	(15,165)	(15,165)	(14,268)	897	94.09%	-
<b>TOTAL REVENUES</b>	<b>363,959</b>	<b>360,670</b>	<b>365,791</b>	<b>5,121</b>	<b>100.50%</b>	<b>2,295</b>
<b><u>EXPENDITURES</u></b>						
<b><u>Administration</u></b>						
Misc-Assessment Collection Cost	7,582	7,516	7,219	297	95.21%	22
<b>Total Administration</b>	<b>7,582</b>	<b>7,516</b>	<b>7,219</b>	<b>297</b>	<b>95.21%</b>	<b>22</b>
<b><u>Debt Service</u></b>						
Debt Retirement Series A	199,180	199,180	199,180	-	100.00%	199,180
Debt Retirement Series B	111,900	111,900	111,900	-	100.00%	111,900
Prepayments Series A	-	-	1,000	(1,000)	0.00%	1,000
Prepayments Series B	-	-	4,000	(4,000)	0.00%	4,000
Interest Expense Series A	32,327	32,327	34,318	(1,991)	106.16%	17,144
Interest Expense Series B	9,518	9,518	10,548	(1,030)	110.82%	2,274
<b>Total Debt Service</b>	<b>352,925</b>	<b>352,925</b>	<b>360,946</b>	<b>(8,021)</b>	<b>102.27%</b>	<b>335,498</b>
<b>TOTAL EXPENDITURES</b>	<b>360,507</b>	<b>360,441</b>	<b>368,165</b>	<b>(7,724)</b>	<b>102.12%</b>	<b>335,520</b>
Excess (deficiency) of revenues Over (under) expenditures	3,452	229	(2,374)	(2,603)	-68.77%	(333,225)

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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	MAY-26 ACTUAL
Net change in fund balance	\$ 3,452	\$ 229	\$ (2,374)	\$ (2,603)	-68.77%	\$ (333,225)
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>100,635</b>	<b>100,635</b>	<b>100,635</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 104,087</b>	<b>\$ 100,864</b>	<b>\$ 98,261</b>			

**LEXINGTON OAKS**

Community Development District

**Supporting Schedules**

**May 31, 2026**

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

Account Description													TOTAL			
	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Budget	Jul Budget	Aug Budget	Sep Budget	Actual Thru 5/31/2026	FY2026 Total	Adopted Budget	% of Budget
<b>Revenues</b>																
Interest - Investments	\$ 4,081	\$ 3,815	\$ 8,033	\$ 8,189	\$ 6,215	\$ 6,554	\$ 6,126	\$ 5,723	\$ 5,833	\$ 5,833	\$ 5,833	\$ 5,833	\$ 48,734	\$ 72,068	\$ 70,000	103%
Room Rentals	752	-	1,458	1,998	2,100	800	-	600	1,667	1,667	1,667	1,667	7,709	14,376	20,000	72%
Interest - Tax Collector	-	229	-	1,499	-	-	226	-	186	186	186	186	1,954	2,698	2,234	121%
Special Assmnts- Tax Collector	-	308,160	1,355,390	64,958	28,170	15,185	49,171	5,329	15,515	-	-	-	1,826,364	1,841,878	1,845,499	100%
Special Assmnts- Discounts	-	(12,639)	(54,128)	(1,911)	(563)	(171)	(41)	-	-	-	-	-	(69,454)	(69,453)	(73,820)	94%
Other Miscellaneous Revenues	287	(400)	6,677	-	876	4,945	-	-	1,666	1,666	1,666	1,666	12,385	19,049	20,000	95%
<b>Total Revenues</b>	<b>5,120</b>	<b>299,165</b>	<b>1,317,430</b>	<b>74,733</b>	<b>36,798</b>	<b>27,313</b>	<b>55,482</b>	<b>11,652</b>	<b>24,867</b>	<b>9,352</b>	<b>9,352</b>	<b>9,352</b>	<b>1,827,692</b>	<b>1,880,616</b>	<b>1,883,913</b>	<b>100%</b>
<b>Expenditures</b>																
<b>Administrative</b>																
P/R-Board of Supervisors	2,800	2,000	1,800	1,600	2,000	1,000	3,000	1,000	2,000	2,000	2,000	2,000	15,200	23,200	24,000	97%
Payroll-Other	755	569	759	755	909	451	590	789	350	350	350	350	5,578	6,977	4,200	166%
FICA Taxes	214	153	138	122	153	77	230	77	180	180	180	180	1,163	1,884	2,157	87%
Unemployment Compensation	3	2	2	2	2	1	3	1	3	3	3	3	15	28	30	93%
ProfServ-Arbitrage Rebate	-	-	-	-	-	-	4,500	-	-	-	-	-	4,500	4,500	1,700	265%
ProfServ-Dissemination Agent	-	-	-	-	-	-	-	-	83	83	83	83	-	332	1,000	33%
ProfServ-Engineering	-	1,680	4,575	1,830	1,410	1,125	2,370	105	1,667	1,667	1,667	1,667	13,095	19,763	20,000	99%
ProfServ-Legal Services	-	1,530	1,438	1,352	-	3,818	1,060	1,586	2,500	2,500	2,500	2,500	10,783	20,784	30,000	69%
ProfServ-Mgmt Consulting	5,274	5,274	5,274	5,274	5,274	(1,592)	1,841	1,841	5,431	5,431	5,431	5,431	28,457	50,184	65,180	77%
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	-	-	-	-	-	-	1,599	-	167	167	167	167	1,599	2,267	2,000	113%
Auditing Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500	0%
Contract-Website Hosting	-	-	-	-	-	-	-	-	129	129	129	129	-	516	1,553	33%
Website Compliance	-	-	-	-	-	-	-	-	127	127	127	127	-	508	1,520	33%
Postage and Freight	98	86	44	134	85	94	30	16	66	66	66	66	585	851	800	106%
Insurance - General Liability	17,183	-	-	-	-	-	-	-	-	-	-	-	17,183	17,183	17,607	98%
Printing and Binding	-	-	-	-	-	-	-	-	66	66	66	66	-	264	800	33%
Legal Advertising	92	-	-	-	-	-	-	201	167	167	167	167	293	961	2,000	48%
Misc-Bank Charges	134	154	149	150	131	129	129	137	92	92	92	92	1,112	1,481	1,100	135%
Misc-Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Misc-Assessment Collection Cost	-	5,910	26,025	1,261	552	300	983	107	199	-	-	-	35,138	35,337	36,910	96%
Misc-County Tax Bill	-	5,152	-	-	-	-	-	-	-	-	-	-	5,152	5,152	4,267	121%
Office Supplies	-	-	-	-	-	-	-	-	21	21	21	21	-	84	250	34%
Annual District Filing Fee	-	175	-	-	-	-	-	-	-	-	-	-	175	175	175	100%
<b>Total Administrative</b>	<b>33,467</b>	<b>35,995</b>	<b>40,204</b>	<b>12,480</b>	<b>10,516</b>	<b>5,553</b>	<b>16,335</b>	<b>5,860</b>	<b>13,248</b>	<b>13,049</b>	<b>13,049</b>	<b>13,049</b>	<b>160,402</b>	<b>212,805</b>	<b>247,532</b>	<b>86%</b>

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

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL				
													Actual Thru 5/31/2026	FY2026 Total	Adopted Budget	% of Budget	
<b><u>Flood Control/Stormwater Mgmt</u></b>																	
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	16,400	24,600	24,600	100%
R&M-Lake	-	-	-	-	-	-	-	-	250	250	250	250	250	-	1,000	3,000	33%
R&M-Mitigation	-	-	-	-	-	-	-	-	208	208	208	208	208	-	832	2,500	33%
<b>Total Flood Control/Stormwater Mgmt</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>	<b>16,400</b>	<b>26,432</b>	<b>30,100</b>	<b>88%</b>
<b><u>Field</u></b>																	
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	136,648	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	16,848	25,272	25,272	100%
Insurance - Property	31,060	-	-	-	-	-	-	-	-	-	-	-	-	31,060	31,060	33,647	92%
R&M-Entry Feature	-	-	-	1,615	-	646	3,418	600	667	667	667	667	667	6,279	8,947	8,000	112%
R&M-Irrigation	1,480	6,714	14,004	2,638	429	8,094	5,162	851	2,500	2,500	2,500	2,500	2,500	39,372	49,372	30,000	165%
R&M-Mulch	-	23,100	(308)	-	-	-	-	-	1,837	1,837	1,837	1,837	1,837	22,792	30,140	22,040	137%
R&M-Plant Replacement	-	3,062	-	-	-	2,656	-	-	5,000	5,000	5,000	5,000	5,000	5,717	25,718	60,000	43%
R&M-Sidewalk Cleaning	-	-	-	-	-	-	-	12,000	1,000	1,000	1,000	1,000	1,000	12,000	16,000	12,000	133%
R&M-Annals	-	-	11,150	-	4,990	-	-	-	2,188	2,188	2,188	2,188	2,188	16,140	24,892	26,250	95%
R&M-Tree Replacement	-	-	-	-	-	-	-	-	833	833	833	833	833	-	3,332	10,000	33%
R&M-Tree Removal	-	-	1,400	6,500	1,600	-	-	5,500	5,417	5,417	5,417	5,417	5,417	15,000	36,668	65,000	56%
Misc-Contingency	-	-	-	-	46	-	-	-	12,500	12,500	12,500	12,500	12,500	46	50,046	150,000	33%
Capital Improvements	-	-	-	-	-	-	-	-	8,333	8,333	8,333	8,333	8,333	-	33,332	100,000	33%
<b>Total Field</b>	<b>51,727</b>	<b>52,063</b>	<b>45,433</b>	<b>29,940</b>	<b>26,252</b>	<b>30,583</b>	<b>27,767</b>	<b>38,138</b>	<b>59,462</b>	<b>59,462</b>	<b>59,462</b>	<b>59,462</b>	<b>59,462</b>	<b>301,902</b>	<b>539,751</b>	<b>747,183</b>	<b>72%</b>
<b><u>Utilities</u></b>																	
Contracts-Solid Waste Services	408	406	470	466	459	468	519	528	145	145	145	145	145	3,724	4,304	1,735	248%
Communication - Teleph - Field	750	330	920	725	923	773	1,024	908	700	700	700	700	700	6,354	9,153	8,400	109%
Electricity - General	12,430	12,117	11,754	11,989	11,924	11,879	11,601	11,946	13,333	13,333	13,333	13,333	13,333	95,641	148,972	160,000	93%
Utility - Gas	123	1,312	8,179	11,523	15,033	15,685	7,082	6,257	4,167	4,167	4,167	4,167	4,167	65,196	81,862	50,000	164%
Utility - Water & Sewer	4,117	4,511	40	1,983	1,974	2,346	3,044	1,867	1,667	1,667	1,667	1,667	1,667	19,881	26,550	20,000	133%
<b>Total Utilities</b>	<b>17,828</b>	<b>18,676</b>	<b>21,363</b>	<b>26,686</b>	<b>30,313</b>	<b>31,151</b>	<b>23,270</b>	<b>21,506</b>	<b>20,012</b>	<b>20,012</b>	<b>20,012</b>	<b>20,012</b>	<b>20,012</b>	<b>190,796</b>	<b>270,841</b>	<b>240,135</b>	<b>113%</b>
<b><u>Parks and Recreation</u></b>																	
Payroll-Salaries	12,605	8,526	8,223	8,618	7,579	7,328	13,264	14,903	10,000	10,000	10,000	10,000	10,000	81,046	121,046	120,000	101%
Payroll-Site Manager	8,603	5,791	5,791	5,791	5,791	5,791	5,791	8,687	6,274	6,274	6,274	6,274	6,274	52,039	77,132	75,289	102%
FICA Taxes	1,622	1,095	1,072	1,102	1,023	1,004	1,003	1,518	1,215	1,215	1,215	1,215	1,215	9,439	14,299	14,584	98%
Workers' Compensation	4,395	-	-	-	435	-	-	424	2,123	-	-	-	-	5,254	7,377	8,490	87%
Unemployment Compensation	-	-	-	14	7	3	3	2	17	17	17	17	17	29	97	200	49%
Contracts-Pools	-	3,750	3,750	3,795	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	26,295	41,295	45,000	92%
Contracts-Security Alarms	69	-	1,429	749	73	-	146	73	83	83	83	83	83	2,540	2,871	1,000	287%

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

Account Description													TOTAL			
	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Budget	Jul Budget	Aug Budget	Sep Budget	Actual Thru 5/31/2026	FY2026 Total	Adopted Budget	% of Budget
Contracts-Sheriff	-	-	1,200	1,665	-	1,680	-	720	1,250	1,250	1,250	1,250	5,265	10,265	15,000	68%
Security Monitoring Services	-	-	-	-	-	-	2,040	680	750	750	750	750	2,720	5,720	9,000	64%
R&M-Clubhouse	3,813	-	5,297	4,141	285	570	2,211	1,094	1,666	1,666	1,666	1,666	17,411	24,075	20,000	120%
R&M-Parks	126	-	17	-	-	-	147	-	417	417	417	417	290	1,958	5,000	39%
R&M-Pools	4,672	-	715	-	2,210	1,620	1,763	827	1,250	1,250	1,250	1,250	11,807	16,807	15,000	112%
R&M-Fitness Center	628	765	839	547	927	1,027	461	145	833	833	833	833	5,339	8,671	10,000	87%
Misc-Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400	0%
Security Enhancements	-	1,708	-	-	-	-	1,619	-	417	417	417	417	3,327	4,995	5,000	100%
Holiday Lighting & Decorations	5,167	-	5,167	-	-	-	-	-	500	500	500	500	10,334	12,334	6,000	206%
Op Supplies - Clubhouse	1,439	-	210	1,853	265	-	2,661	1,199	1,500	1,500	1,500	1,500	7,628	13,627	18,000	76%
<b>Total Parks and Recreation</b>	<b>43,139</b>	<b>21,635</b>	<b>33,710</b>	<b>28,275</b>	<b>22,345</b>	<b>22,773</b>	<b>34,859</b>	<b>34,022</b>	<b>32,045</b>	<b>29,922</b>	<b>29,922</b>	<b>29,922</b>	<b>240,763</b>	<b>362,569</b>	<b>368,963</b>	<b>98%</b>
<b>Total Expenditures</b>	<b>148,211</b>	<b>130,419</b>	<b>142,760</b>	<b>99,431</b>	<b>91,476</b>	<b>92,110</b>	<b>104,281</b>	<b>101,576</b>	<b>127,275</b>	<b>124,953</b>	<b>124,953</b>	<b>124,953</b>	<b>910,263</b>	<b>1,412,398</b>	<b>1,633,913</b>	<b>86%</b>
<b>Reserves</b>																
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	-	-	-	-	-	-	18,250	-	-	-	-	-	18,250	18,250	30,000	61%
Reserve - Parks	-	-	23,985	3,651	20,387	12,818	-	3,651	-	-	-	-	64,492	64,492	30,000	215%
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	-	41,820	-	-	-	-	-	68,097	68,097	20,000	340%
<b>Total Reserves</b>	<b>67,592</b>	<b>49,000</b>	<b>46,935</b>	<b>61,801</b>	<b>24,737</b>	<b>12,818</b>	<b>60,070</b>	<b>3,651</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>326,604</b>	<b>326,604</b>	<b>250,000</b>	<b>131%</b>
<b>Total Expenditures &amp; Reserves</b>	<b>215,803</b>	<b>179,419</b>	<b>189,695</b>	<b>161,232</b>	<b>116,213</b>	<b>104,928</b>	<b>164,351</b>	<b>105,227</b>	<b>127,275</b>	<b>124,953</b>	<b>124,953</b>	<b>124,953</b>	<b>1,236,867</b>	<b>1,739,002</b>	<b>1,883,913</b>	<b>92%</b>
Excess (deficiency) of revenues Over (under) expenditures	\$ (210,683)	\$ 119,746	\$ 1,127,735	\$ (86,499)	\$ (79,415)	\$ (77,615)	\$ (108,869)	\$ (93,575)	\$ (102,408)	\$ (115,601)	\$ (115,601)	\$ (115,601)	590,825	141,614	-	0%
<b>Fund Balance, Beginning (Oct 1, 2025)</b>													<b>1,025,156</b>	<b>1,025,156</b>	<b>1,025,156</b>	
<b>Fund Balance, Ending</b>													<b>\$ 1,615,981</b>	<b>\$ 1,166,770</b>	<b>\$ 1,025,156</b>	

**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
04/09/26	\$ 60,018	51	1,225	\$ 61,295	49,171	745	1,277	\$ 6,619	\$ 3,482
05/12/26	\$ 6,511	\$ -	\$ 133	\$ 6,643	\$ 5,329	\$ 81	\$ 138	\$ 717	\$ 377
<b>TOTAL</b>	<b>\$ 2,146,274</b>	<b>\$ 86,578</b>	<b>\$ 43,802</b>	<b>\$ 2,276,654</b>	<b>\$ 1,826,364</b>	<b>\$ 27,659</b>	<b>\$ 47,438</b>	<b>\$ 245,859</b>	<b>\$ 129,334</b>
<b>% COLLECTED</b>				98.96%	98.96%	98.96%	98.96%	98.96%	98.96%
<b>TOTAL OUTSTANDING</b>				<b>\$ 23,853</b>	<b>\$ 19,135</b>	<b>\$ 290</b>	<b>\$ 497</b>	<b>\$ 2,576</b>	<b>\$ 1,355</b>

**Cash and Investment Report**  
*May 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%	\$ 1,756
Government Interest Checking	Valley National Bank	0201	n/a	3.56%	\$ 1,848,178
<b>Subtotal</b>					<u>\$ 1,849,935</u>
Public Funds Money Market Account	BankUnited	8441	n/a	3.40%	\$ 144,577
<b>GF Subtotal</b>					<u>\$ 1,994,511</u>

**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 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%	37,525
Series 2021 Revenue Fund B	US Bank	6000	n/a	3.50%	10,489
<b>Subtotal</b>					<u>\$ 83,374</u>
<b>Grand Total</b>					<u><u>\$ 2,077,886</u></u>

# Bank Account Statement

Lexington Oaks CDD

**Bank Account No.** 0201  
**Statement No.** 05-26A

**Statement Date** 05/31/2026

<b>G/L Account No. 101002 Balance</b>	1,848,178.07	<b>Statement Balance</b>	1,879,455.24
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	1,848,178.07	<b>Subtotal</b>	1,879,455.24
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-31,277.17
<b>Ending G/L Balance</b>	1,848,178.07	<b>Ending Balance</b>	1,848,178.07

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>							
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
			FLORIDA				
05/07/2026	Payment	9914	DEPARTMENT OF HEALTH	Payment of Invoice 018756			-280.00
05/26/2026	Payment	9916	EGIS INSURANCE ADVISORS	Check for Vendor V00964			-424.00
05/26/2026	Payment	9917	TAMPA BAY AWNING LLC	Check for Vendor V01081			-3,651.17
05/26/2026	Payment	100328	BRLETIC DVORAK, INC	Inv: 2412			-105.00
05/26/2026	Payment	100329	JON DAVIS	Inv: 63, Inv: 62			-5,500.00
05/26/2026	Payment	100331	STRALEY ROBIN VERICKER	Inv: 28451			-1,586.00
05/26/2026	Payment	100335	YELLOWSTONE LANDSCAPE CLEARVUE	Inv: 1168887			-17,081.00
05/26/2026	Payment	100336	ENVIRONMENTAL LLC	Inv: 1210			-2,050.00
<b>Total Outstanding Checks</b>							-31,277.17



Last Statement:  
Statement Ending:  
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P.O. Box 558  
Wayne, NJ 07474-0558

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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](mailto:contactus@valley.com)  
Visit Us Online: [www.valley.com](http://www.valley.com)  
Mail To: 1720 Route 23, Wayne, NJ 07470

## Account Statement

### GOVERNMENT CHECKING - XXXXXX0201

SUMMARY FOR THE PERIOD: 05/01/26 - 05/31/26

LEXINGTON OAKS COMMUNITY DEVELOPMENT

Beginning Balance	+	Deposits & Other Credits	-	Withdrawals & Other Debits	=	Ending Balance
\$1,977,697.25		\$12,231.64		\$110,473.65		\$1,879,455.24

### TRANSACTIONS

Date	Description	Withdrawals & Other Debits	Deposits & Other Credits	Balance
	Beginning Balance			\$1,977,697.25
05/01	ACH DEBIT ADP PAYROLL FEES ADP FEES 260501 757079913263	-\$199.26		\$1,977,497.99
05/05	CHECK 9911	-\$362.25		\$1,977,135.74
05/05	CHECK 100316	-\$1,059.50		\$1,976,076.24
05/05	CHECK 100315	-\$17,081.00		\$1,958,995.24
05/07	CHECK 9910	-\$340.00		\$1,958,655.24
05/07	CHECK 100321	-\$1,599.08		\$1,957,056.16
05/08	ACH DEBIT ADP Tax ADP Tax 260508 RWF7W 050810A01	-\$194.00		\$1,956,862.16
05/08	ACH DEBIT ADP PAYROLL FEES ADP FEES 260508 938840319958	-\$195.25		\$1,956,666.91
05/08	ACH DEBIT ADP WAGE PAY WAGE PAY 260508 586076746900F7W	-\$883.50		\$1,955,783.41
05/11	ACH DEBIT WAV*CLEARVUE ENV 8135400590 260511	-\$2,050.00		\$1,953,733.41
05/11	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100324*2605 08*FITNESS LOGIC\2 09323698\169284236 \209323698	-\$145.00		\$1,953,588.41
05/11	ACH DEBIT SPECTRUM SPECTRUM 260511	-\$145.35		\$1,953,443.06
05/11	ACH DEBIT	-\$1,840.70		\$1,951,602.36





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TRANSACTIONS (continued)

Date	Description	Withdrawals & Other Debits	Deposits & Other Credits	Balance
05/11	AVIDPAY SERVICE AVIDPAY REF*CK*100325*2605 08*INFRAMARK LLC\2 09323703\169284238 \209323703	-\$2,106.00		\$1,949,496.36
05/11	AVIDPAY SERVICE AVIDPAY REF*CK*100323*2605 08*BALLENGER LANDC ARE INC\209323707\ 169284239\20932370			
05/11	CHECK 100313	-\$4,500.00		\$1,944,996.36
05/12	ACH CREDIT PASCOTAX TAX ACC INVOICE GS20260511 -002		\$1,411.63	\$1,946,407.99
05/12	ACH CREDIT PASCOTAX TAX ACC INVOICE GS20260511 -001		\$5,098.96	\$1,951,506.95
05/12	CHECK 9912	-\$18,250.00		\$1,933,256.95
05/14	ACH DEBIT ADP Tax ADP Tax 260514 RWF7W 051510A01	-\$1,488.54		\$1,931,768.41
05/14	ACH DEBIT ADP WAGE PAY WAGE PAY 260514 566074787595F7W	-\$5,566.32		\$1,926,202.09
05/15	ACH DEBIT WREC ELECTRIC 260515 0001265889	-\$44.03		\$1,926,158.06
05/15	ACH DEBIT WREC ELECTRIC 260515 0001265883	-\$48.53		\$1,926,109.53
05/15	ACH DEBIT WREC ELECTRIC 260515 0001265871	-\$48.96		\$1,926,060.57
05/15	ACH DEBIT ADP PAYROLL FEES ADP FEES 260515 941740678335	-\$199.26		\$1,925,861.31
05/15	ACH DEBIT WREC ELECTRIC 260515 0001265890	-\$276.83		\$1,925,584.48
05/15	ACH DEBIT WREC ELECTRIC 260515 0001265888	-\$313.32		\$1,925,271.16
05/15	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100326*2605 14*BALLENGER LANDC ARE INC\209893484\ 169972499\20989348	-\$716.28		\$1,924,554.88
05/15	ACH DEBIT WREC ELECTRIC 260515 0001265863	-\$11,311.42		\$1,913,243.46
05/18	ACH DEBIT PASCOBCCUTENT UTILITYPMT 260518	-\$40.67		\$1,913,202.79
05/18	ACH DEBIT PASCOBCCUTENT UTILITYPMT 260518	-\$67.01		\$1,913,135.78
05/18	ACH DEBIT PASCOBCCUTENT UTILITYPMT 260518	-\$293.01		\$1,912,842.77
05/18	ACH DEBIT PASCOBCCUTENT UTILITYPMT 260518	-\$1,425.38		\$1,911,417.39
05/18	ACH DEBIT SPECTRUM SPECTRUM 260518	-\$66.33		\$1,911,351.06
05/18	CHECK 100312	-\$2,370.00		\$1,908,981.06
05/20	ACH DEBIT	-\$6,715.16		\$1,902,265.90





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Wayne, NJ 07474-0558

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TRANSACTIONS (continued)

Date	Description	Withdrawals & Other Debits	Deposits & Other Credits	Balance
	TRUIST MC/VISA CCD CRDPM 260519 80000104024			
05/22	ACH DEBIT SPECTRUM SPECTRUM 260522	-\$54.24		\$1,902,211.66
05/22	ACH DEBIT ADP PAYROLL FEES ADP FEES 260522 566074911043	-\$195.25		\$1,902,016.41
05/26	ACH DEBIT VERIZON WIRELESS PAYMENTS 260526 082098437500001	-\$50.03		\$1,901,966.38
05/26	ACH DEBIT WASTE CONNECTION WEB_PAY 260526	-\$527.68		\$1,901,438.70
05/26	ACH DEBIT SPECTRUM SPECTRUM 260526	-\$447.62		\$1,900,991.08
05/26	CHECK 100322	-\$720.00		\$1,900,271.08
05/27	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100334*2605 26*INFRAMARK LLC\2 10947234\171266207 \210947234	-\$15.54		\$1,900,255.54
05/27	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100332*2605 26*ADVANCED ENERGY SOLUTIONS\2109472 28\171266205\21094	-\$135.00		\$1,900,120.54
05/27	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100330*2605 26*BUSINESS OBSERV ER\210947236\17126 6209\210947236	-\$201.25		\$1,899,919.29
05/27	ACH DEBIT AVIDPAY SERVICE AVIDPAY REF*CK*100333*2605 26*COOPER POOLS IN C\210947235\171266 208\210947235	-\$4,007.47		\$1,895,911.82
05/27	ACH DEBIT TECO/PEOPLE GAS UTILITYBIL 260527	-\$1,921.53		\$1,893,990.29
05/28	ACH DEBIT ADP Tax ADP Tax 260528 RWF7W 052911A01	-\$1,566.55		\$1,892,423.74
05/28	ACH DEBIT ADP WAGE PAY WAGE PAY 260528 621076953529F7W	-\$5,684.20		\$1,886,739.54
05/28	CHECK 9913	-\$145.00		\$1,886,594.54
05/28	CHECK 9915	-\$145.00		\$1,886,449.54
05/29	ACH DEBIT SPECTRUM SPECTRUM 260529	-\$115.35		\$1,886,334.19
05/29	CHECK 100327	-\$600.00		\$1,885,734.19
05/29	CHECK 9918	-\$12,000.00		\$1,873,734.19
05/31	INTEREST CREDIT		\$5,721.05	\$1,879,455.24
<b>Ending Balance</b>				<b>\$1,879,455.24</b>





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

**Account Number:**  
**Statement Date:**  
**Page :**

XXXXXX0201  
05/31/2026  
4 of 7

**CHECKS IN ORDER**

Date	Number	Amount	Date	Number	Amount
05/07	9910	\$340.00	05/11	100313	\$4,500.00
05/05	9911	\$362.25	05/05	100315*	\$17,081.00
05/12	9912	\$18,250.00	05/05	100316	\$1,059.50
05/28	9913	\$145.00	05/07	100321*	\$1,599.08
05/28	9915*	\$145.00	05/26	100322	\$720.00
05/29	9918*	\$12,000.00	05/29	100327*	\$600.00
05/18	100312*	\$2,370.00			

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

**INTEREST RATE CALCULATIONS**

Avg. Stmt. Collected Balance	\$1,924,590.00	Annual % Yield Earned	3.56%
Year-to-Date Interest Paid	\$30,767.78	Interest Paid	\$5,721.05

**OVERDRAFT FEES**

	Total This Period:	Total Year-To-Date:
<b>Total Overdraft Fees:</b>	\$0.00	\$0.00
<b>Total Return Fees</b>	\$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	Apr-26 3/23-4/25	May-26 4/26-5/22	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	\$ 8,579.66	\$ 8,619.59	\$ 8,619.59	\$ 68,765.17
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	1,205.95	1,253.72	1,324.81	10,380.08
1265877	21396593	0158 737 016	Saratoga	War Admiral Dr N Entr	42.64	42.48	42.70	42.80	42.80	42.38	42.52	42.32	340.64
1265878	9346202	0158 737 017	Northampton	Spectacular Bid Dr N Entr	45.55	44.91	49.24	44.49	42.28	41.32	41.24	41.13	350.16
1265879	21396806	0158 737 018	Remington	Lexington Oaks Blvd Ent 33	48.45	48.08	49.98	49.56	49.14	48.29	49.39	49.93	392.82
1265880	23419059	0158 737 019	Pimlico	Gato Del Sol Ent-Gt	50.39	49.46	50.72	50.82	49.98	48.81	49.93	50.25	400.36
1265884	33116812	0158 737 023	Pocono	Lexington Oaks Blvd Entry	43.18	41.64	42.17	42.17	41.85	41.64	41.56	41.46	335.67
1265885	33120622	0158 737 024	Maywood	Lexington Oaks Blvd Entry	43.29	43.13	44.71	45.87	43.54	43.33	43.81	43.92	351.60
1265886	33120621	0158 737 025	Northampton	Lexington Oaks Blvd Entry	44.14	43.65	44.39	44.39	44.29	44.17	44.78	44.46	354.27
1265887	50187642	0158 737 026	Pool Heating	26304 Lexington Oaks Blvd	281.80	296.83	337.68	338.10	317.63	276.24	274.68	264.17	2,387.13
1265864	93039900	0158 737 002	DelMar	Affirmed Dr Ent 2	48.98	48.08	62.53	62.75	48.92	47.88	48.21	48.33	415.68
1265865	93039921	0158 737 003	Fairmount	Sea Hero Cir Ent 3	42.75	42.70	43.23	43.00	42.80	42.48	42.52	42.42	341.90
1265866	93039856	0158 737 004	Arlington	Seattle Slew Dr Ent 4	42.21	42.17	42.48	42.59	42.38	42.07	41.99	41.99	337.88
1265867	93039901	0158 737 005	Belmont	5439 Bold Venture Pl Ent 6	42.75	42.70	44.06	43.00	42.80	42.38	42.42	42.32	342.43
1265869	93039345	0158 737 008	Roundabout	Lexington Oaks Blvd Lights	44.79	44.91	45.65	45.65	45.23	43.54	43.38	43.18	356.33
1265863	93040870	0158 737 001	Front Entrance	Lexington Oaks Blvd Sgn&Lt	599.60	593.81	638.55	613.96	599.40	589.16	588.62	580.89	4,803.99
1265870	48250142	0158 737 009	Well	Lexington Oaks Blvd Well	43.07	42.90	43.33	43.44	43.33	42.80	43.06	43.06	344.99
<b>Subtotal</b>					\$ 11,420.49	\$ 11,194.36	\$ 11,445.89	\$ 11,484.93	\$ 11,557.68	\$ 11,222.10	\$ 11,311.42	\$ 11,364.23	\$ 91,001.10
1265888	40535597	0158 737 027	Fountain	26304 Lexington Oaks Blvd Fount	\$ 329.58	\$ 301.89	\$ 334.93	\$ 148.87	\$ 58.31	\$ 113.62	\$ 313.32		\$ 1,600.52
1265889	92695823	0158 737 028	Tennis Crts	War Admiral Dr Tn Cts	44.03	43.75	44.29	44.29	44.17	43.75	44.03		\$ 308.31
1265890	40534631	0158 737 029	Fitness Center	26304 Lexington Oaks Blvd	322.58	213.87	208.60	201.64	219.26	222.01	276.83		\$ 1,664.79
<b>Total 001-543006-53903</b>					\$ 12,116.68	\$ 11,753.87	\$ 12,033.71	\$ 11,879.73	\$ 11,879.42	\$ 11,601.48	\$ 11,945.60	\$ 11,364.23	\$ 94,574.72

**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	3/23-4/25	4/26-5/22	Total
1265883	33120623	0158 737 022	Hawthorne Entr	Spectacular Bid Dr Entry	\$ 49.09	\$ 48.40	\$ 50.19	\$ 49.66	\$ 47.88	\$ 47.23	\$ 48.53		\$ 340.98

**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	3/23-4/25	4/26-5/22	Total
1265871	93039864	0158 737 010	Preakness Entr	Silver Charm Ter Ent #7	\$ 50.39	\$ 49.56	\$ 51.14	\$ 50.40	\$ 50.08	\$ 49.04	\$ 48.96		\$ 349.57

**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	4/8-5/7	5/8-6/7	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	4/10-5/9	5/10-6/9	Total
8337 13 001 1295609				26304 Lexington Oaks Blvd Office/Fitness	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	115.35	115.35	115.35	115.35	\$ 901.40

**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	3/30-4/29	4/30-5/29	Total
8337 13 001 1294156				5844 War Admiral Dr, Apt Camera	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	150.09	150.09	150.09	150.03	\$ 1,160.30

**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	4/6-5/5	5/6-6/5	Total
8337 13 001 1294172				Comm Fitness - TV/Internet/Voice	\$ 419.97	419.97	419.97	419.97	447.74	447.74	447.68	447.62	\$ 3,470.66
<b>001-541005-53903</b>													

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	4/23-5/22	5/23-6/22	Total
8337 13 001 1307180				26723 Lexington Oaks Blvd	\$ 140.00	-	-	140.00	145.35	145.35			\$ 570.70
<b>001-541005-53903</b>													
<b>Subtotal</b>					<b>\$ 890.11</b>	<b>\$ 750.11</b>	<b>\$ 755.10</b>	<b>\$ 890.10</b>	<b>\$ 938.66</b>	<b>\$ 858.53</b>	<b>\$ 713.12</b>	<b>\$ 713.00</b>	<b>\$ 6,508.73</b>

**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	3/28-4/27	4/28-5/27	Total
8337 13 01 1294149				5442 Spectacular Bid Dr, GTHS	\$ 50.00	\$ 50.00	50.00	50.00	50.00	66.39	66.39	66.33	\$ 449.11
<b>002-541003-53904</b>													

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	4/8-5/7	5/8-6/7	Total
8337 13 001 1684133				5443 Silver Charm Ter GTHS	\$ (91.81)	(51.81)	(11.81)	28.19	40.00	54.28	54.24	54.24	\$ 75.52
<b>003-541003-53904</b>													

**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	3/16-4/15	4/15-5/16	Total
0408090	13403643	0408090	\$ 83.31	\$ 39.25	\$ 39.25	\$ 67.01	\$ 46.19	\$ 60.07	\$ 67.01	\$ 39.25	\$ 441.34
0408095	12560928	0408095	2,088.71	293.01	293.01	317.30	299.95	362.41	293.01	227.08	4,174.48
0402235	09062139	0402235	709.36	1,255.70	1,595.06	1,566.78	1,909.70	2,621.78	1,425.38	1,326.40	12,410.16

**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	3/16-4/15	4/30-5/16	Total
0010320	08404808	0010320	\$ 41.16	39.69	15.68	62.23	36.75	53.90	40.67	32.83	322.91
<b>Total 001-543021-53903</b>			<b>\$ 2,922.54</b>	<b>\$ 1,627.65</b>	<b>\$ 1,943.00</b>	<b>\$ 2,013.32</b>	<b>\$ 2,292.59</b>	<b>\$ 3,098.16</b>	<b>\$ 1,826.07</b>	<b>\$ 1,625.56</b>	<b>\$ 17,348.89</b>

**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	3/29-4/29	4/30-5/27	Total
211008968748	ANX03059	211008968748	\$ 504.28	\$ 2,617.44	\$ 3,543.02	\$ 3,690.91	\$ 3,424.23	\$ 2,148.15	\$ 1,921.53	\$ 515.10	\$ 18,364.66
<b>001-543019-53903</b>											

**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	3/26-4/27	4/27-5/27	Total
5100996699		26304 Lexington Oaks Blvd	\$ 808.21	\$ 5,561.17	\$ 8,139.95	\$ 11,342.29	\$ 12,261.25	\$ 4,934.03	\$ 4,335.67		\$ 47,382.57
<b>001-543019-53903</b>		Customer Svc 888-425-9140									
<b>Total</b>			<b>\$ 1,312.49</b>	<b>\$ 8,178.61</b>	<b>\$ 11,682.97</b>	<b>\$ 15,033.20</b>	<b>\$ 15,685.48</b>	<b>\$ 7,082.18</b>	<b>\$ 6,257.20</b>	<b>\$ 515.10</b>	<b>\$ 65,747.23</b>

**Check Register Summary**

DATE	CHECK NUMBERS	AMOUNT
5/01/26 - 5/31/26	9912 - 9918 100322 - 100336 300282 - 300292	\$97,431
TOTAL		\$97,431

**LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 05/01/2026 to 05/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>							
<b>CHECK # 100322</b>							
001	05/08/26	PASCO SHERIFF'S OFFICE	I-20264-12724	Security 4/1,2,4,29/26	Contracts-Sheriff	534100-57201	\$720.00
							<b>Check Total</b>
							<u>\$720.00</u>
<b>CHECK # 100323</b>							
001	05/08/26	BALLENGER LANDCARE, INC	832	IRRIGATION REPAIRS	Contracts-Irrigation	534073-53901	\$2,106.00
							<b>Check Total</b>
							<u>\$2,106.00</u>
<b>CHECK # 100324</b>							
001	05/08/26	FITNESS LOGIC	129568	4/29/26 MONTHLY MAINT & CLEANING OF EQUIPMENT	R&M-Fitness Center	546137-57201	\$145.00
							<b>Check Total</b>
							<u>\$145.00</u>
<b>CHECK # 100325</b>							
001	05/08/26	INFRAMARK LLC	178418	Management Contract MAY2026	ProfServ-Mgmt Consulting	531027-51201	\$1,840.70
							<b>Check Total</b>
							<u>\$1,840.70</u>
<b>CHECK # 100326</b>							
001	05/14/26	BALLENGER LANDCARE, INC	840	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$716.28
							<b>Check Total</b>
							<u>\$716.28</u>
<b>CHECK # 100327</b>							
001	05/14/26	SITEX AQUATICS, LLC	10759-B	Fountain Repairs	R&M-Entry Feature	546021-53901	\$600.00
							<b>Check Total</b>
							<u>\$600.00</u>
<b>CHECK # 100328</b>							
001	05/26/26	BRLETIC DVORAK, INC	2412	Engineering Services thru 043026	ProfServ-Engineering	531013-51501	\$105.00
							<b>Check Total</b>
							<u>\$105.00</u>
<b>CHECK # 100329</b>							
001	05/26/26	JON DAVIS	63	Remove 8 Pine Trees & Stump Grind 1 Oak	R&M-Tree Removal	546908-53901	\$4,400.00
001	05/26/26	JON DAVIS	62	Remove 1 Large Oak Tree	R&M-Tree Removal	546908-53901	\$1,100.00
							<b>Check Total</b>
							<u>\$5,500.00</u>
<b>CHECK # 100330</b>							
001	05/26/26	BUSINESS OBSERVER	26-01166P	legal advertisement 5/15/2026	Legal Advertising	548002-51301	\$201.25
							<b>Check Total</b>
							<u>\$201.25</u>
<b>CHECK # 100331</b>							
001	05/26/26	STRALEY ROBIN VERICKER	28451	Legal Service Through 4/30/26	ProfServ-Legal Services	531023-51401	\$1,586.00
							<b>Check Total</b>
							<u>\$1,586.00</u>
<b>CHECK # 100332</b>							
001	05/26/26	ADVANCED ENERGY SOLUTIONS	13578	Piedmont Check GFI Sprinkler System	R&M-Irrigation	546041-53901	\$135.00
							<b>Check Total</b>
							<u>\$135.00</u>

**LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 05/01/2026 to 05/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 100333</b>							
001	05/26/26	COOPER POOLS INC	735	Plastic Valve Reservoir Float Assembly	R&M-Pools	546074-57201	\$227.47
001	05/26/26	COOPER POOLS INC	2026-1374	Pool service MAY 2026	Contracts-Pools	534078-57201	\$3,750.00
001	05/26/26	COOPER POOLS INC	2026-1374	Pool service MAY 2026	R&M-Pools	546074-57201	\$30.00
<b>Check Total</b>							<u>\$4,007.47</u>
<b>CHECK # 100334</b>							
001	05/26/26	INFRAMARK LLC	179197	POSTAGE	Postage and Freight	541006-51301	\$15.54
<b>Check Total</b>							<u>\$15.54</u>
<b>CHECK # 100335</b>							
001	05/26/26	YELLOWSTONE LANDSCAPE	1168887	MAY26 MONTHLY LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$17,081.00
<b>Check Total</b>							<u>\$17,081.00</u>
<b>CHECK # 100336</b>							
001	05/26/26	CLEARVUE ENVIRONMENTAL LLC	1210	Lake and Pond Services MAY26	Contracts-Lake and Wetland	534021-53801	\$2,050.00
<b>Check Total</b>							<u>\$2,050.00</u>
<b>CHECK # 300282</b>							
001	05/15/26	WITHLACOOCHEE RIVER	042826-10158737-ACH	SVC PRD 3/23-4/22/26	Electricity - General	543006-53903	\$11,311.42
<b>Check Total</b>							<u>\$11,311.42</u>
<b>CHECK # 300285</b>							
001	05/15/26	WITHLACOOCHEE RIVER	042826-5888-ACH	BILL PRD 3/23/26-4/21/26	Electricity - General	543006-53903	\$313.32
<b>Check Total</b>							<u>\$313.32</u>
<b>CHECK # 300286</b>							
001	05/15/26	WITHLACOOCHEE RIVER	042826-5889-ACH	ACCT# 1265889 3/23/26-4/22/26	Electricity - General	543006-53903	\$44.03
<b>Check Total</b>							<u>\$44.03</u>
<b>CHECK # 300287</b>							
001	05/15/26	WITHLACOOCHEE RIVER	042826-5890-ACH	ACCT# 1265890 3/23/26-4/22/26	Electricity - General	543006-53903	\$276.83
<b>Check Total</b>							<u>\$276.83</u>
<b>CHECK # 300289</b>							
001	05/21/26	TRUIST BANK	042626-1805-ACH	APRIL PURCHASES	Op Supplies - Clubhouse	552003-57201	\$1,118.33
001	05/21/26	TRUIST BANK	042626-1805-ACH	APRIL PURCHASES	R&M-Clubhouse	546015-57201	\$1,093.65
001	05/21/26	TRUIST BANK	042626-1805-ACH	APRIL PURCHASES	Contracts-Security Alarms	534090-57201	\$73.18
001	05/21/26	TRUIST BANK	042626-1805-ACH	APRIL PURCHASES	Security Monitoring Services	534368-57201	\$680.00
001	05/21/26	TRUIST BANK	042626-1805-ACH	APRIL PURCHASES	Payroll-Salaries	512001-57201	\$3,750.00
<b>Check Total</b>							<u>\$6,715.16</u>
<b>CHECK # 300290</b>							
001	05/26/26	TECO PEOPLE'S GAS- ACH	050426-8748-ACH	SERVICE 3/31/26-05/04/26	Utility - Gas	543019-53903	\$1,921.53
<b>Check Total</b>							<u>\$1,921.53</u>
<b>CHECK # 300291</b>							
001	05/27/26	CHARTER COMMUNICATIONS	1294172050626-ACH	Spectrum Business MAY2026	Communication - Teleph - Field	541005-53903	\$447.62
<b>Check Total</b>							<u>\$447.62</u>

**LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 05/01/2026 to 05/31/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>CHECK # 300292</b>								
001	05/27/26	CHARTER COMMUNICATIONS	1295609051026-ACH	SVC PRD 5/10/26-6/9/26	Communication - Teleph - Field	541005-53903	\$115.35	
							<b>Check Total</b>	<u>\$115.35</u>
<b>CHECK # 9912</b>								
001	05/07/26	BLUE WAVE LIGHTING	25426	Landscape Lighting Deposit	Reserve - Landscaping	568106-58100	\$18,250.00	
							<b>Check Total</b>	<u>\$18,250.00</u>
<b>CHECK # 9913</b>								
001	05/07/26	FLORIDA DEPARTMENT OF HEALTH	042726-9272	Pool Permit 51-60-1889272 (Splash Pad)	R&M-Pools	546074-57201	\$145.00	
							<b>Check Total</b>	<u>\$145.00</u>
<b>CHECK # 9914</b>								
001	05/07/26	FLORIDA DEPARTMENT OF HEALTH	042726-0465	Pool Permit 51-60-00465 (Pool)	R&M-Pools	546074-57201	\$280.00	
							<b>Check Total</b>	<u>\$280.00</u>
<b>CHECK # 9915</b>								
001	05/07/26	FLORIDA DEPARTMENT OF HEALTH	042726-00466	Pool Permit 51-60-00466 (Wading Pool)	R&M-Pools	546074-57201	\$145.00	
							<b>Check Total</b>	<u>\$145.00</u>
<b>CHECK # 9916</b>								
001	05/26/26	EGIS INSURANCE ADVISORS	31428	Workers Comp - Audit	Workers' Compensation	524001-57201	\$424.00	
							<b>Check Total</b>	<u>\$424.00</u>
<b>CHECK # 9917</b>								
001	05/26/26	TAMPA BAY AWNING LLC	C5298	INSTALL AWNING 50% Final	Reserve - Parks	568120-58100	\$3,651.17	
							<b>Check Total</b>	<u>\$3,651.17</u>
<b>CHECK # 9918</b>								
001	05/26/26	TAMPA POWER WASHING LLC	051326-TPW	Sidewalk Cleaning	R&M-Sidewalk Cleaning	546134-53901	\$12,000.00	
							<b>Check Total</b>	<u>\$12,000.00</u>
<b>CHECK # DD1280</b>								
001	05/07/26	CLEARVUE ENVIRONMENTAL LLC	1154	Lake and Pond Services MAR26	Contracts-Lake and Wetland	534021-53801	\$2,050.00	
							<b>Check Total</b>	<u>\$2,050.00</u>
<b>CHECK # DD1282</b>								
001	05/15/26	PASCO COUNTY UTILITIES SERVICE	042726-1788-ACH	SVC PRD 3/13-4/14/26	Utility - Water & Sewer	543021-53903	\$67.01	
							<b>Check Total</b>	<u>\$67.01</u>
<b>CHECK # DD1283</b>								
001	05/15/26	PASCO COUNTY UTILITIES SERVICE	042726-9245	SVC PRD 3/13-4/14/26	Utility - Water & Sewer	543021-53903	\$1,425.38	
							<b>Check Total</b>	<u>\$1,425.38</u>
<b>CHECK # DD1284</b>								
001	05/15/26	PASCO COUNTY UTILITIES SERVICE	042726-9243-ACH	SVC PRD 3/13-4/14/26	Utility - Water & Sewer	543021-53903	\$293.01	
							<b>Check Total</b>	<u>\$293.01</u>

**LEXINGTON OAKS COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 05/01/2026 to 05/31/2026

(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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**CHECK # DD1285**

001	05/25/26	WASTE CONNECTIONS OF FL- ACH	8880629W425-ACH	SVC 6/1-6/30/26	Contracts-Solid Waste Services	534039-53903	\$527.68
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**Check Total** \$527.68

**Fund Total** \$97,212.75

**GENERAL FUND - HAWTHORNE GATE - 002**

**CHECK # 300284**

002	05/15/26	WITHLACOOCHEE RIVER	042826-5883-ACH	ACCT# 1265883 3/23/26-4/22/26	Electricity - Gate	543031-53904	\$48.53
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**Check Total** \$48.53

**CHECK # DD1281**

002	05/15/26	CHARTER COMMUNICATIONS	1294149042826-ACH	SVC PRD 4/28-5/27/26	Communication - Telephone	541003-53904	\$66.33
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**Check Total** \$66.33

**Fund Total** \$114.86

**GENERAL FUND - PREAKNESS GATE - 003**

**CHECK # 300283**

003	05/15/26	WITHLACOOCHEE RIVER	042826-5871-ACH	ACCT# 1265871 3/23/26-4/22/26	Electricity - Gate	543031-53904	\$48.96
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**Check Total** \$48.96

**CHECK # 300288**

003	05/20/26	CHARTER COMMUNICATIONS	1684133050326-ACH	SVC PRD 5/3-6/2/26	Communication - Telephone	541003-53904	\$54.24
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**Check Total** \$54.24

**Fund Total** \$103.20

<b>Total Checks Paid</b>	<b>\$97,430.81</b>
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