



**CAPRON TRAIL
COMMUNITY DEVELOPMENT
DISTRICT**

**ST. LUCIE COUNTY
REGULAR BOARD MEETING
MARCH 18, 2024
1:30 P.M.**

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.caprontraileddd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
CAPRON TRAIL
COMMUNITY DEVELOPMENT DISTRICT
Premier Citrus
14885 Indrio Road
Ft. Pierce, Florida 34945
REGULAR BOARD MEETING
March 18, 2024
1:30 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. November 20, 2023 Regular Board Meeting Minutes.....Page 2
- G. Old Business
- H. New Business
 - 1. Consider Approval of Annual Dike Inspection.....Page 5
 - 2. Discussion Regarding Approved Boundary Expansion – Effective March 6, 2024
- I. Engineer’s Report
- J. Attorney’s Report
- K. Field Maintenance Report
- L. Administrative Matters
 - 1. Financial Report.....Page 9
- M. Board Members Comments
- N. Adjourn



Florida

PO Box 631244 Cincinnati, OH 45263-1244

GANNETT

PROOF OF PUBLICATION

Special District Services Capron Trail
Capron Trail Comm. D
Special District Services
2501 Burns RD # A
Palm Beach Gardens FL 33410-5207

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Indian River Press Journal/St Lucie News Tribune/Stuart News, newspapers published in Indian River/St Lucie/Martin Counties, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Public Notices, was published on the publicly accessible websites of Indian River/St Lucie/Martin Counties, Florida, or in a newspaper by print in the issues of, on:

10/06/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 10/06/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$148.96

Order No: 9342411

Customer No: 1125991

PO #:

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1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

CAPRON TRAIL COMMUNITY
DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024 REGU-
LAR MEETING SCHEDULE
NOTICE IS HEREBY GIVEN that
the Board of Supervisors of the
Capron Trail Community Develop-
ment District will hold Regular
Meetings in the offices of Premier
Citrus located at 14885 Indrio Road,
Fort Pierce, Florida 34945 at 1:30
p.m. on the following dates:

October 16, 2023
November 20, 2023
December 18, 2023
January 15, 2024
February 19, 2024
March 18, 2024
April 15, 2024
May 20, 2024
June 17, 2024
July 15, 2024
August 19, 2024
September 16, 2024

The purpose of the meetings is to
conduct any business coming before
the Board. Meetings are open to the
public and will be conducted in
accordance with the provisions of
Florida law. Copies of the Agendas
for any of the meetings may be
obtained from the District's website
or by contacting the District
Manager at (772) 345-5119 and/or toll
free at 1-877-737-4922 prior to the
date of the particular meeting.

From time to time one or more
Supervisors may participate by tele-
phone; therefore a speaker tele-
phone may be present at the meet-
ing location so that Supervisors may
be fully informed of the discussions
taking place. Said meetings may be
continued as found necessary to a
time and place specified on the
record.

If any person decides to appeal any
decision made with respect to any
matter considered at these meet-
ings, such person will need a record
of the proceedings and such person
may need to insure that a verbatim
record of the proceedings is made of
his or her own expense and which
record includes the testimony and
evidence on which the appeal is
based.

In accordance with the provisions of
the Americans with Disabilities Act,
any person requiring special accom-
modations or an interpreter to
participate at any of these meetings
should contact the District Manager
at (772) 345-5119 and/or toll-free at 1-
877-737-4922 at least seven (7) days
prior to the date of the particular
meeting.

Meetings may be cancelled from
time to time without advertised
notice.

Capron Trail Community Develop-
ment District
www.caprontrailcdd.org
PUBLISH: St. Lucie News Tribune
10/06/23
TCN9342411

**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING MINUTES
NOVEMBER 20, 2023**

A. CALL TO ORDER

District Manager Frank Sakuma called the November 20, 2023, Regular Board Meeting of the Capron Trail Community Development District (the “District”) to order at 1:35 p.m. at the offices of Premier Citrus located at 14885 Indrio Road, Fort Pierce, Florida 34945.

B. PROOF OF PUBLICATION

Mr. Sakuma presented proof of publication that notice of the Regular Board Meeting was published in the *St. Lucie News Tribune* on October 6, 2023, as part of the District’s Fiscal Year 2023/2024 Meeting Schedule, as required by law.

C. ESTABLISH QUORUM

Mr. Sakuma stated that the attendance of Supervisors David Bass, Mike Cofer and Tom Jenkins (by phone) constituted a quorum and it was in order for the meeting to proceed.

Also in attendance were: District Manager, Frank Sakuma of Special District Services, Inc.; District Engineer Tom McGowan; and District Attorney Dan Harrell of Gonano & Harrell (by phone).

D. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. August 21, 2023, Regular Board Meeting

The August 21, 2023, Regular Board Meeting minutes were approved, as presented, on a **motion** made by Mr. Bass, seconded by Mr. Cofer. The **motion** passed unanimously.

G. OLD BUSINESS

There were no Old Business items to come before the Board.

H. NEW BUSINESS

1. Consider Approval and Ratification of Letter of No Objection to Conservation Easement

Mr. Sakuma explained to the Board that the letter had been signed in advance of the meeting in order to meet time deadlines for Mr. Stewart. The letter had been reviewed by both the District Engineer and the District's Attorney, who both approved. There was a **motion** ratifying and approving the letter of no objection made by Mr. Jerkins, seconded by Mr. Bass and the **motion** carried unanimously.

2. Consider Resolution No. 2023-08 – Adopting a Fiscal Year 2022/2023 Amended Budget

Mr. Sakuma presented Resolution No. 2023-08, entitled:

RESOLUTION NO. 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

There was a **motion** to adopt Resolution No. 2023-08, as presented, made by Mr. Bass, seconded by Mr. Jerkins and the **motion** carried unanimously.

I. ENGINEER’S REPORT

Mr. McGowan advised that a notice of non-compliance from SFWMD was sent to the District in error. The District was currently in compliance, except for calibrations on the irrigation stations. Those calibrations were being coordinated and would occur soon.

J. ATTORNEY’S REPORT

There was no Attorney’s Report at this time.

K. FIELD MAINTENANCE REPORT

There was no Field Maintenance Report at this time.

L. ADMINISTRATIVE MATTERS

1. Financial Report

Mr. Sakuma briefly went over the Financial Report included in the Board package, and advised the District was in a sound financial position. Mr. Jerkins asked if the higher fuel expense was due to the cost of fuel or volume of fuel being used. Staff confirmed it was the volume being used which is the primary driver of the higher cost.

M. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

N. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 4:48 p.m. by Chairman Jerkins. There were no objections.

Secretary

Chairman



AAI Proposal No. 22-66-5433
March 1, 2024

Capron Trail Community Development District
c/o AECOM
3550 Southwest Corporate Parkway
Palm City, Florida 34990

Attention: Mr. Thomas McGowan, P.E.

Subject: Proposal for Year 2024 Reservoir Inspection
Capron Trail Community Development District
St. Lucie County, Florida

Dear Mr. McGowan:

In accordance with your request, we will be pleased to inspect the two water reservoirs and two wetland enclosures of the Capron Trail Community Development District off Indrio Road. The inspection will be completed by Ardaman & Associates, Inc. Engineer, Jason Manning, P.E. We believe that the field work can be completed in one day, with the report to be completed shortly thereafter. We request that you mow the embankments so that we can closely inspect the downgradient slopes and toes of the reservoirs. At the time of our inspection we will mark areas that need maintenance.

The anticipated cost for our Year 2024 inspection and associated engineering services is **\$3,300.00**. Follow up inspections will be billed at a rate of \$170.00/hour (portal to portal).

If the terms above are acceptable to you, please sign and return the Proposal/Project Acceptance and Agreement form as an indication of your acceptance and authorization to proceed with the work.

Please let us know when you will have the mowing completed so that we can conduct our work. We look forward to being of service to you on this project as in previous years.

ARDAMAN & ASSOCIATES, INC.

Jason P. Manning, P.E.
Branch Manager

Attachments: Proposal/Project Acceptance and Agreement Form
General Conditions

PROPOSAL/PROJECT ACCEPTANCE AND AGREEMENT

PROJECT INFORMATION:

Project Name Capron Trail CDD Reservoir
Project Location St. Lucie County, Florida
Proposal Number and Date 22-66-5433; dated March 1, 2024
Description of Services Reservoir Inspection Services
Estimated Fee \$3,300.00

PROPERTY OWNER IDENTIFICATION:

Name _____
Property Identification Number _____
Address _____
City/State _____ Zip Code _____ Phone _____
Attention _____ Title _____

SPECIAL INSTRUCTIONS:

PAYMENT TERMS:

Payment shall be due within 30 days after date of each periodic invoice. Interest at the rate of 18% per annum (or the highest rate allowable by law) shall accrue on all amounts not paid within 30 days after date of invoice. All attorney fees and expenses associated with collection of past due invoices will be paid by Client. Timely payment of Ardaman & Associates, Inc.'s ("A&A") invoices is a condition precedent to any claim against A&A and the failure to timely pay any invoice shall constitute a waiver of any and all claims arising from or related to A&A services, including but not limited to the services described in this Proposal.

PROPOSAL ACCEPTANCE:

The Terms and Conditions of this Proposal, including the General Conditions appearing on the following pages of this Proposal, are incorporated herein by reference. No terms or conditions other than those contained herein, and no agreement or understanding, oral or written, purporting to modify these Terms and Conditions, whether contained in Client's purchase forms or construction documents or elsewhere, are binding on A&A unless signed by an authorized representative of A&A. In the event Client directs A&A to proceed with its Work prior to executing this Proposal Acceptance, such direction shall constitute deemed acceptance of this Proposal.

Accepted this _____ day of _____, 2024

(Print or type individual, firm or corporate body name)

(Signature of authorized representative)

(Print or type name of authorized representative and title)

GENERAL CONDITIONS

Parties And Scope Of Work—A&A shall include said company and any subsidiary or affiliate performing the Work. “Work” means the specific services to be performed by A&A as set forth in A&A’s proposal as well as any additional services requested or accepted by Client. “Client” refers to the person or business entity ordering the Work to be done by A&A. If the Client is ordering the Work on behalf of a third party or intends to provide A&A’s Work to induce a third party’s reliance, Client shall disclose the identity of such third party to A&A in writing before the commencement of A&A’s Work hereunder. In the event Client fails to disclose the identity of such third party prior to commencement of A&A’s Work, A&A will owe no legal duty to such third party unless the third party negotiates and obtains a written reliance letter from A&A. Client agrees that A&A’s professional duties are specifically limited to the Work as set forth in A&A’s proposal. The Client assumes sole responsibility for determining whether the quantity and the nature of the Work ordered by the Client is adequate and sufficient for the Client’s intended purpose. A&A’s Work is for the exclusive use of Client. In no event shall A&A owe any legal duty to any third party (including, but not limited to, assignees, successors in interest and subsequent purchasers) unless those third parties are disclosed by Client in accordance with this paragraph and those third parties accept these General Conditions.

On-Call Services—In the event A&A is retained to perform construction materials testing (“CMT”), including but not limited to proctor and soil density tests, concrete tests, etc., on an On-Call basis such that A&A is not retained to perform continuous observations of construction, Client assumes sole responsibility for determining the type, location and frequency of sampling and testing. In such On-Call testing, A&A’s test results are only representative of conditions at the test location and elevation, and different conditions may exist at other locations and other elevations. Furthermore, in the event Client fails to properly determine the location or frequency of sampling and testing, under no circumstances will A&A assume that duty by performing its CMT services.

Right-of-Entry—Unless otherwise agreed, Client will furnish right-of-entry on the property for A&A to make the planned borings, surveys, and/or explorations. A&A will take reasonable precautions to minimize damage to the property caused by its equipment and sampling procedures, but the cost of restoration or damage which may result from the planned operations is not included in the contracted amount.

Damage to Existing Man-made Objects—It shall be the responsibility of the Client to disclose the presence and accurate location of all hidden or obscure man-made objects relative to field tests, sampling, or boring locations. Client waives any claim against A&A and A&A’s subcontractors arising from any damage to existing man-made objects. In addition, Client shall defend, indemnify, and hold A&A and A&A’s subcontractors harmless from any third party claim arising from damage to existing man-made objects. Client’s obligation to indemnify for such third-party claims is limited to \$1,000,000 per occurrence which the parties agree bears a reasonable relationship to this Agreement.

Limitation of Liability—A&A shall perform services for Client in a professional manner, using that degree of care and skill ordinarily exercised by and consistent with the standards of competent consultants practicing in the same or a similar locality as the project. In the event any portion of the services fails to comply with this obligation and A&A is promptly notified in writing prior to one year after completion of such portion of the services, A&A will re-perform such portion of the services, or if re-performance is impracticable, A&A will refund the amount of compensation paid to A&A for such portion of the services. In no event shall A&A be liable for any special, indirect, incidental, or consequential damages. The remedies set forth herein are exclusive and the total liability of A&A whether in contract, tort (including negligence whether sole or concurrent), or otherwise arising out of, connected with or resulting from any and all services provided by A&A, including but not limited to the Work, shall not exceed the total fees paid by Client or \$50,000.00, whichever is less.

PURSUANT TO §558.0035, *FLORIDA STATUTES*, A&A’S INDIVIDUAL EMPLOYEES AND/OR AGENTS MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE ARISING OUT OF, CONNECTED WITH, OR RESULTING FROM THEIR SERVICES PROVIDED PURSUANT TO THIS AGREEMENT.

Sampling or Testing Location—Unless specifically stated to the contrary, the unit fees included in this proposal do not include costs associated with professional land surveying of the site or the accurate horizontal and vertical locations of tests. Field tests or boring locations described in our report or shown on our sketches are based on specific information furnished to us by others or estimates made in the field by our technicians. Such dimensions, depths or elevations should be considered as approximations unless otherwise stated in the report.

Sample Handling and Retention—Generally test samples or specimens are consumed and/or substantially altered during the conduct of tests and A&A, at its sole discretion, will dispose (subject to the following) of any remaining residue immediately upon completion of test unless required in writing by the Client to store or otherwise handle the samples. (a) **NON HAZARDOUS SAMPLES:** At Client’s written request, A&A will maintain preservable test samples and specimens or the residue therefrom for thirty (30) days after submission of A&A’s report to Client free of storage charges. After the initial 30 days and upon written request, A&A will retain test specimens or samples for a mutually acceptable storage charge and period of time. (b) **HAZARDOUS OR POTENTIALLY HAZARDOUS SAMPLES:** In the event that samples contain substances or constituents hazardous or detrimental to human health, safety or the environment as defined by federal, state or local statutes, regulations, or ordinances (“Hazardous Substances” and “Hazardous Constituents”, respectively), A&A will, after completion of testing and at Client’s expense: (i) return such samples to Client; (ii) using a manifest signed by Client as generator, will have such samples transported to a location selected by Client for final disposal. Client agrees to pay all costs associated with the storage, transport, and disposal of such samples. Client recognizes and agrees that A&A is acting as a bailee and at no time does A&A assume title of said waste.

Discovery of Differing Site Conditions or Unanticipated Hazardous Materials—Differing site conditions or certain types of hazardous materials (unanticipated materials) may exist at a site where there is no reason to believe they could or should be present. A&A and Client agree that the discovery of unanticipated materials constitutes a changed condition mandating a renegotiation of the scope of work or termination of services. A&A and Client also agree that the discovery of unanticipated materials may make it necessary for A&A to take immediate measures to protect health and safety. A&A agrees to notify Client as soon as practicable should unanticipated materials be encountered. Client encourages A&A to take any and all measures that, in A&A’s professional opinion, are justified to preserve and protect the health and safety of A&A’s personnel and the public. Client agrees to compensate A&A for the additional cost of working to protect employees’ and the public’s health and safety. In addition, Client waives any claim against A&A arising from A&A’s discovery of unanticipated materials.

Indemnification—Client agrees to defend, indemnify, and save harmless A&A from all claims, including negligence claims, suits, losses, personal injuries, death and property liability resulting from the actions or inactions of Client, Client’s contractors, representatives, agents and employees.

Assignment—Client hereby agrees that this Agreement shall not be assignable by Client without A&A’s written consent.

Legal Jurisdiction—The parties agree that any litigation shall be governed by the laws of the State of Florida and only be brought in a court of competent jurisdiction located in Orlando, Orange County, Florida. All causes of action, including but not limited to actions for indemnification and contribution, arising out of A&A’s Work shall be deemed to have accrued and the applicable statutes of limitation, which are unaltered by this provision, shall commence to run not later than the date of issuance of A&A’s final invoice for the Work. Each of the parties hereto irrevocably waives any and all right to trial by jury in any legal proceeding arising out of or relating to this agreement.

Compliance With Laws - A&A shall perform its services consistent with the applicable standard of care and endeavor to incorporate laws, regulations, codes, applicable at the time the work is performed. In the event that standards of practice change during the Project, A&A shall be entitled to additional compensation where additional services are needed to conform to the standard of practice. Both A&A and the Client shall abide by all local, state, and federal regulations and laws, the U.S. Foreign Corrupt Practices Act, UK Bribery Act and other laws as may apply.

Termination - A&A may terminate this Agreement with cause for non-payment of invoices upon fourteen (14) days written notice.

Force Majeure - A&A shall not be held responsible for any delay or failure in performance caused by fire, flood, explosion, war, strike, embargo, government requirement, civil or military authority, acts of God, pandemic, epidemic, government shutdowns, act or omission of subcontractors, carrier, clients, or other similar causes beyond its control.

Drafting and Severability – This Agreement has been drafted by all Parties hereto and shall not be construed against one Party or in favor of any other Party. In the event that any provision of this Agreement is held invalid, the remainder of this Agreement shall be fully enforceable.

6/22/23

Capron Trail
Community Development District

**Financial Report For
February 2024**

**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
OPERATING FUND
FEBRUARY 2024**

	Annual Budget 10/1/23 - 9/30/24	Actual Feb-24	Year To Date Actual 10/1/23 - 2/29/24
REVENUES			
O & M ASSESSMENTS	341,193	0	121,802
FACILITIES & SERVICE AGREEMENT	15,209	0	0
OTHER INCOME	0	0	0
INTEREST INCOME	420	0	1,633
TOTAL REVENUES	\$ 356,822	\$ -	\$ 123,435
ADMINISTRATIVE EXPENDITURES			
SUPERVISOR FEES	0	0	0
FICA TAXES	0	0	0
ENGINEERING	12,000	0	0
MANAGEMENT FEES	24,000	2,000	10,000
LEGAL FEES	4,000	0	480
AUDIT FEES	3,700	0	0
INSURANCE - LIABILITY	6,800	0	6,594
LEGAL ADVERTISING	1,050	0	149
POSTAGE AND DELIVERY	275	0	88
OFFICE SUPPLIES/MISCELLANEOUS	1,000	79	526
DUES & SUBSCRIPTIONS	175	0	175
WEBSITE MANAGEMENT	1,750	146	729
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 54,750	\$ 2,225	\$ 18,741
MAINTENANCE EXPENDITURES			
MOWING	30,000	0	7,314
FUEL & OIL	95,000	0	39,043
AQUATIC MAINTENANCE	17,565	0	9,125
OPERATIONS MANAGEMENT	43,000	0	9,972
ROADWAYS & CULVERTS	11,600	0	1,350
CANAL REPAIR & MAINTENANCE	8,400	0	0
RESERVOIR REPAIR & MAINTENANCE	12,000	0	971
DRAINAGE ENGINE/PUMP REPAIR & MAINTENANCE	55,000	0	5,328
INSURANCE - MAINTENANCE	500	0	0
MISCELLANEOUS MAINTENANCE	495	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 273,560	\$ -	\$ 73,103
TOTAL EXPENDITURES	\$ 328,310	\$ 2,225	\$ 91,844
REVENUES LESS EXPENDITURES	\$ 28,512	\$ (2,225)	\$ 31,591
COUNTY APPRAISER & TAX COLLECTOR FEE	(14,256)	0	(9,163)
DISCOUNTS FOR EARLY PAYMENTS	(14,256)	0	(4,871)
EXCESS/ (SHORTFALL)	\$ -	\$ (2,225)	\$ 17,557
CARRYOVER FROM PRIOR YEAR	0	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (2,225)	\$ 17,557

Note: Premier Citrus Management Invoices Received Through December 2023

Bank Balance As Of 2/29/24	\$ 92,162.59
Accounts Payable As Of 2/29/24	\$ 19,285.39
Accounts Receivable As Of 2/29/24	\$ -
Available Funds As Of 2/29/24	\$ 72,877.20

Capron Trail Community Development District
Budget vs. Actual
October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>	<u>23/24 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
01-3100 · O & M Assessments	121,802.43	341,193.00	-219,390.57	35.7%
01-3830 · Assessment Fees	-9,162.55	-14,256.00	5,093.45	64.27%
01-3831 · Assessment Discounts	-4,871.22	-14,256.00	9,384.78	34.17%
01-9401 · Facilities & Service Agreement	0.00	15,209.00	-15,209.00	0.0%
01-9410 · Interest Income (GF)	1,632.83	420.00	1,212.83	388.77%
Total Income	<u>109,401.49</u>	<u>328,310.00</u>	<u>-218,908.51</u>	<u>33.32%</u>
Expense				
01-1310 · Engineering	0.00	12,000.00	-12,000.00	0.0%
01-1311 · Management Fees	10,000.00	24,000.00	-14,000.00	41.67%
01-1315 · Legal Fees	480.00	4,000.00	-3,520.00	12.0%
01-1320 · Audit Fees	0.00	3,700.00	-3,700.00	0.0%
01-1450 · Insurance (Liability)	6,594.00	6,800.00	-206.00	96.97%
01-1480 · Legal Advertisements	148.96	1,050.00	-901.04	14.19%
01-1513 · Postage and Delivery	88.44	275.00	-186.56	32.16%
01-1514 · Office Supplies/Miscellaneous	526.04	1,000.00	-473.96	52.6%
01-1540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
01-1750 · Website Management	729.15	1,750.00	-1,020.85	41.67%
01-1803 · Aquatic Maintenance	9,124.50	17,565.00	-8,440.50	51.95%
01-1822 · Mowing	7,314.24	30,000.00	-22,685.76	24.38%
01-1823 · Fuel & oil	39,042.74	95,000.00	-55,957.26	41.1%
01-1824 · Operations Management	9,972.45	43,000.00	-33,027.55	23.19%
01-1825 · Roadways & Culverts	1,350.43	11,600.00	-10,249.57	11.64%
01-1826 · Canal Repair & Maintenance	0.00	8,400.00	-8,400.00	0.0%
01-1827 · Reservoir Repair & Maintenance	971.25	12,000.00	-11,028.75	8.09%
01-1828 · Drainage Engine/Pump Repair Mai	5,326.96	55,000.00	-49,673.04	9.69%
01-1829 · Insurance-Maintenance	0.00	500.00	-500.00	0.0%
01-1831 · Maintenance Miscellaneous	0.00	495.00	-495.00	0.0%
Total Expense	<u>91,844.16</u>	<u>328,310.00</u>	<u>-236,465.84</u>	<u>27.98%</u>
Net Income	<u><u>17,557.33</u></u>	<u><u>0.00</u></u>	<u><u>17,557.33</u></u>	<u><u>100.0%</u></u>

Capron Trail Community Development District
Balance Sheet
As Of February 29, 2024

	<u>Operating Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>General Fixed Assets Fund</u>	<u>Long Term Debt Fund</u>	<u>TOTAL</u>
ASSETS						
Current Assets						
Checking/Savings						
CSB	92,162.59	0.00	0.00	0.00	0.00	92,162.59
Total Checking/Savings	92,162.59	0.00	0.00	0.00	0.00	92,162.59
Total Current Assets	92,162.59	0.00	0.00	0.00	0.00	92,162.59
Other Assets						
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
Land & Land Improvements	0.00	0.00	0.00	458,847.00	0.00	458,847.00
Infrastructure (Grass Carp System)	0.00	0.00	0.00	29,374.00	0.00	29,374.00
Infrastructure	0.00	0.00	0.00	6,062,836.00	0.00	6,062,836.00
Equipment	0.00	0.00	0.00	5,000.00	0.00	5,000.00
Depreciation - Infrastructure	0.00	0.00	0.00	-6,052,708.00	0.00	-6,052,708.00
Depreciation - Equipment	0.00	0.00	0.00	-5,000.00	0.00	-5,000.00
Amount Available In DSF	0.00	0.00	0.00	0.00	0.00	0.00
Amount To Be Provided	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Assets	0.00	0.00	0.00	498,349.00	0.00	498,349.00
TOTAL ASSETS	92,162.59	0.00	0.00	498,349.00	0.00	590,511.59
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
Accounts Payable	19,285.39	0.00	0.00	0.00	0.00	19,285.39
Total Accounts Payable	19,285.39	0.00	0.00	0.00	0.00	19,285.39
Other Current Liabilities						
Accrued Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	19,285.39	0.00	0.00	0.00	0.00	19,285.39
Long Term Liabilities						
Special Assessment Debt (2002)	0.00	0.00	0.00	0.00	0.00	0.00
Special Assessment Debt (2008)	0.00	0.00	0.00	0.00	0.00	0.00
Total Long Term Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	19,285.39	0.00	0.00	0.00	0.00	19,285.39
Equity						
Retained Earnings	55,319.87	0.00	0.00	-6,057,708.00	0.00	-6,002,388.13
Net Income	17,557.33	0.00	0.00	0.00	0.00	17,557.33
Current Year Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Investment In Gen Fixed Assets	0.00	0.00	0.00	6,556,057.00	0.00	6,556,057.00
Total Equity	72,877.20	0.00	0.00	498,349.00	0.00	571,226.20
TOTAL LIABILITIES & EQUITY	92,162.59	0.00	0.00	498,349.00	0.00	590,511.59