



**CAPRON TRAIL
COMMUNITY DEVELOPMENT
DISTRICT**

**ST. LUCIE COUNTY
REGULAR BOARD MEETING
& PUBLIC HEARING
AUGUST 19, 2024
1:30 P.M.**

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

www.caprontrailcdd.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 & PUBLIC HEARING
August 19, 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. May 20, 2024 Regular Board Meeting Minutes.....Page 2
- G. Public Hearing
 - 1. Proof of Publication.....Page 5
 - 2. Receive Public Comments on Fiscal Year 2024/2025 Final Budget
 - 3. Consider Resolution No. 2024-02 – Adopting a Fiscal Year 2024/2025 Final Budget.....Page 6
- H. Old Business
- I. New Business
 - 1. Consider Resolution No. 2024-03 – Adopting a Fiscal Year 2024/2025 Meeting Schedule.....Page 12
 - 2. Consider Resolution No. 2024-04 – Adopting Goals and Objectives.....Page 14
 - 3. Consider Appointment of Audit Committee & Approval of Evaluation Criteria.....Page 17
 - 4. Consider Approval of Legal Services Increase.....Page 21
- J. Engineer’s Report
- K. Attorney’s Report
- L. Field Maintenance Report
- M. Administrative Matters
 - 1. Financial Report.....Page 27
- N. Board Members Comments
- O. 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

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KAITLYN FELTY
Notary Public
State of Wisconsin

CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2023/2024 REGULAR MEETING SCHEDULE
NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Capron Trail Community Development 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 telephone; therefore a speaker telephone may be present at the meeting 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 meetings, 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 accommodations 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 Development District
www.caprontrailcdd.org
PUBLISHED: St. Lucie News Tribune
10/06/23
TCN9342411



**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING MINUTES
MAY 20, 2024**

A. CALL TO ORDER

District Manager Frank Sakuma called the May 20, 2024, Regular Board Meeting of the Capron Trail Community Development District (the “District”) to order at 1:30 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 Jerkins constituted a quorum, and it was in order for the meeting to proceed. Mr. Stewart was absent.

Also in attendance were: District Managers Frank Sakuma and Stephanie Brown of Special District Services, Inc.; District Engineer Tom McGowan; and District Attorney Susan Garrett of Torcivia, Donlon, Goddeau & Rubin, P.A.

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. March 18, 2024, Regular Board Meeting Minutes

The March 18, 2024, 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 of 2024 Above Ground Annual Impoundment Inspection Report

Mr. Bass made a **motion**, seconded by Mr. Cofer, and passed unanimously approving the Annual Impoundment Inspection Report, and directed staff to transmit same to the South Florida Water Management District.

2. Consider Resolution No. 2024-01 Adopting a Fiscal Year 2024/2025 Proposed Budget

Resolution No. 2024-01 was presented, entitled:

RESOLUTION NO. 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024/2025; AND PROVIDING AN EFFECTIVE DATE.

Mr. Sakuma notified the board that the FY 2024/2025 Proposed Budget was included in the Board package and that the assessment rate would be decreasing slightly to \$62.51. Mr. Jerkins stated that the expansion area acre unit number (221) listed on the budget was not accurate and directed staff to amend the budget to the correct acreage with any resulting change to assessment levels.

After Board discussion, Mr. Bass made a **motion**, seconded by Mr. Cofer, and passed unanimously adopting Resolution No. 2024-01, the Fiscal Year 2024/2025 Proposed Budget as amended, and setting a Public Hearing for August 19, 2024.

I. ENGINEER'S REPORT

There was no Engineer's Report at this time.

J. ATTORNEY'S REPORT

There was no Attorney's Report at this time.

K. FIELD MAINTENANCE REPORT

Mr. Bass reported that a radiator went down, and it was estimated to be approximately \$2,000 to repair.

L. ADMINISTRATIVE MATTERS

1. Financial Report

Mr. Sakuma briefly went over the Financial Report included in the Board package.

M. BOARD MEMBER COMMENTS

Mr. Jerkins inquired about an engineer invoice that should have been billed to him directly but was billed to the District. Mr. Sakuma responded that he would follow up on the invoice.

N. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 1:48 p.m. by Chairman Jerkins. There were no objections.

Secretary

Chairman

Notice of Public Hearing
and Regular Board Meeting of the
Capron Trail Community
Development District

The Board of Supervisors (the Board) of the Capron Trail Community Development District (the District) will hold a Public Hearing and Regular Board Meeting on August 19, 2024, at 1:30 p.m., or as soon thereafter as can be heard, at the offices of Premier Citrus located at 14885 Indrio Road, Ft. Pierce, Florida 34945.

The purpose of the Public Hearing is to receive public comment on the Fiscal Year 2024/2025 Proposed Final Budget of the District. A copy of the Budget and/or the Agenda may be obtained from the Districts website or at the offices of the District Manager, 2501A Burns Road, Palm Beach Gardens, Florida 33410, during normal business hours. The purpose of the Regular Board Meeting is for the Board to consider any other business which may properly come before it. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or more Supervisors will participate by telephone. At the location of the meeting, there may be a speaker telephone present so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at 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 meetings. If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Regular Board Meeting, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

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

Capron Trail Community Development District

www.caprontrailcdd.org

PUBLISH: St. Lucie News Tribune 07/30/24 & 08/06/24

TCN10419092

RESOLUTION NO. 2024-02

A RESOLUTION OF THE CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2024/2025 BUDGET.

WHEREAS, the Capron Trail Community Development District (“District”) has prepared a Proposed Budget and Final Special Assessment Roll for Fiscal Year 2024/2025 and has held a duly advertised Public Hearing to receive public comments on the Proposed Budget and Final Special Assessment Roll; and,

WHEREAS, following the Public Hearing and the adoption of the Proposed Budget and Final Assessment Roll, the District is now authorized to levy non ad-valorem assessments upon the properties within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT THAT:

Section 1. The Final Budget and Final Special Assessment Roll for Fiscal Year 2024/2025 attached hereto as Exhibit “A” is approved and adopted, and the assessments set forth therein shall be levied.

Section 2. The Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 19th day of August, 2024.

ATTEST:

**CAPRON TRAIL
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Capron Trail
Community Development District

**Final Budget For
Fiscal Year 2024/2025
October 1, 2024 - September 30, 2025**

CONTENTS

- I FINAL BUDGET
- II DETAILED FINAL BUDGET
- III ASSESSMENT COMPARISON

FINAL BUDGET
CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET
REVENUES	
ADMINISTRATIVE ASSESSMENTS	52,969
MAINTENANCE ASSESSMENTS	288,194
FACILITIES & SERVICE AGREEMENT (ADMIN)	2,361
FACILITIES & SERVICE AGREEMENT (MAINT)	12,845
DIRECT BILL - 2024 EXPANSION AREA (ADMIN)	4,440
INTEREST INCOME	840
TOTAL REVENUES	\$ 361,649
ADMINISTRATIVE EXPENDITURES	
SUPERVISOR FEES	0
FICA TAXES	0
ENGINEERING	12,000
MANAGEMENT FEES	24,000
LEGAL FEES	4,000
AUDIT FEES	3,800
INSURANCE - LIABILITY	7,505
LEGAL ADVERTISING	1,050
POSTAGE AND DELIVERY	325
OFFICE SUPPLIES/MISCELLANEOUS	1,750
DUES & SUBSCRIPTIONS	175
WEBSITE MANAGEMENT	1,750
TOTAL ADMINISTRATIVE EXPENDITURES	56,355
MAINTENANCE EXPENDITURES	
MOWING	27,000
FUEL & OIL	115,500
AQUATIC MAINTENANCE	17,565
OPERATIONS MANAGEMENT	40,000
ROADWAYS & CULVERTS	11,600
CANAL REPAIR & MAINTENANCE	8,400
RESERVOIR REPAIR & MAINTENANCE	10,000
DRAINAGE ENGINE/PUMP REPAIR & MAINTENANCE	46,000
INSURANCE - MAINTENANCE	0
MISCELLANEOUS MAINTENANCE	855
TOTAL MAINTENANCE EXPENDITURES	276,920
TOTAL EXPENDITURES	\$ 333,275
REVENUES LESS EXPENDITURES	\$ 28,374
COUNTY APPRAISER & TAX COLLECTOR FEE	(14,187)
DISCOUNTS FOR EARLY PAYMENTS	(14,187)
EXCESS/ (SHORTFALL)	\$ -
CARRYOVER FROM PRIOR YEAR	0
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2022/2023 ACTUAL	FISCAL YEAR 2023/2024 BUDGET	FISCAL YEAR 2024/2025 BUDGET	COMMENTS
REVENUES				
ADMINISTRATIVE ASSESSMENTS	341,836	341,193	52,969	Expenditures Less Interest, Direct Bills & Carryover/.92
MAINTENANCE ASSESSMENTS	0	0	288,194	Expenditures Less Direct Bills/.92
FACILITIES & SERVICE AGREEMENT (ADMIN)	15,209	15,209	2,361	Baer LLC: 241.41 Acres X \$9.78 = \$2,360.99
FACILITIES & SERVICE AGREEMENT (MAINT)	0	0	12,845	Baer LLC: 241.41 Acres X \$53.21= \$12,845.23
DIRECT BILL - 2024 EXPANSION AREA (ADMIN)	0	0	4,440	453.99 Acres X \$9.78 = \$4,440.02
INTEREST INCOME	4,463	420	840	Interest Projected At \$70.00 Per Month
TOTAL REVENUES	\$ 361,508	\$ 356,822	\$ 361,649	
ADMINISTRATIVE EXPENDITURES				
SUPERVISOR FEES	0	0	0	No Change From 2023/2024 Budget
FICA TAXES	0	0	0	No Change From 2023/2024 Budget
ENGINEERING	7,040	12,000	12,000	No Change From 2023/2024 Budget
MANAGEMENT FEES	24,000	24,000	24,000	\$2,000 Per Month
LEGAL FEES	2,328	4,000	4,000	No Change From 2023/2024 Budget
AUDIT FEES	3,600	3,700	3,800	\$100 Increase From 2023/2024 Budget
INSURANCE - LIABILITY	6,813	6,800	7,505	FY 2023/2024 Expenditure Was \$6,813
LEGAL ADVERTISING	736	1,050	1,050	No Change From 2023/2024 Budget
POSTAGE AND DELIVERY	323	275	325	\$50 Increase From 2023/2024 Budget
OFFICE SUPPLIES/MISCELLANEOUS	1,526	1,000	1,750	\$750 Increase From 2023/2024 Budget
DUES & SUBSCRIPTIONS	175	175	175	No Change From 2023/2024 Budget
WEBSITE MANAGEMENT	1,750	1,750	1,750	No Change From 2023/2024 Budget
TOTAL ADMINISTRATIVE EXPENDITURES	48,291	54,750	56,355	
MAINTENANCE EXPENDITURES				
MOWING	27,870	30,000	27,000	\$3,000 Decrease From 2023/2024 Budget
FUEL & OIL	122,520	95,000	115,500	FY 23/24 Expenditure Through March 2024 Was \$68,319
AQUATIC MAINTENANCE	48,746	17,565	17,565	FY 23/24 Expenditure Through March 2024 Was \$9,124
OPERATIONS MANAGEMENT	32,849	43,000	40,000	FY 23/24 Expenditure Through March 2024 Was \$16,765
ROADWAYS & CULVERTS	13,379	11,600	11,600	No Change From 2023/2024 Budget
CANAL REPAIR & MAINTENANCE	7,012	8,400	8,400	No Change From 2023/2024 Budget
RESERVOIR REPAIR & MAINTENANCE	4,902	12,000	10,000	\$2,000 Decrease From 2023/2024 Budget
DRAINAGE ENGINE/PUMP REPAIR & MAINTENANCE	45,734	55,000	46,000	FY 23/24 Expenditure Through March 2024 Was \$13,181
INSURANCE - MAINTENANCE	0	500	0	Line Item Eliminated
MISCELLANEOUS MAINTENANCE	0	495	855	Miscellaneous Maintenance
TOTAL MAINTENANCE EXPENDITURES	303,012	273,560	276,920	
TOTAL EXPENDITURES	\$ 351,303	\$ 328,310	\$ 333,275	
REVENUES LESS EXPENDITURES	\$ 10,205	\$ 28,512	\$ 28,374	
COUNTY APPRAISER & TAX COLLECTOR FEE	(12,111)	(14,256)	(14,187)	Four Percent Of Total Assessment Roll
DISCOUNTS FOR EARLY PAYMENTS	(9,235)	(14,256)	(14,187)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ (11,141)	\$ -	\$ -	
CARRYOVER FROM PRIOR YEAR	0	0	0	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ (11,141)	\$ -	\$ -	

Capron Trail Community Development District Assessment Comparison

	Fiscal Year 2021/2022 Assessment Per Unit	Fiscal Year 2022/2023 Assessment Per Unit	Fiscal Year 2023/2024 Assessment Per Unit	Fiscal Year 2024/2025 Projected Assessment Per Unit
Administrative (formerly O&M)	\$ 63.00	\$ 63.00	\$ 63.00	\$ 9.78
Maintenance	\$ -	\$ -	\$ -	\$ 53.21
Total	\$ 63.00	\$ 63.00	\$ 63.00	\$ 62.99

* Assessments Include the Following :

- 4% Discount for Early Payments
- 2% County Tax Collector Fee
- 1% County Property Appraiser Fee

Community Information (Administrative):

Units (One Unit = 1 Acre) 6,111.57
 Includes Baer LLC Acres (241.41)
 and 2024 Expansion Area (453.99)
 On Roll: 5,416.17 Acres - Direct Bill: Baer 241.41 - Expansion 453.99

Community Information (Maintenance):

Units (One Unit = 1 Acre) 5,657.58
 Includes Baer LLC Acres (241.41)
 On Roll: 5,416.17 Acres - Direct Bill: 241.41

RESOLUTION NO. 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2024/2025 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Capron Trail Community Development District ("District") to establish a regular meeting schedule for fiscal year 2024/2025; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2024/2025 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT, ST. LUCIE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2024/2025 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 19th day of August, 2024.

ATTEST:

**CAPRON TRAIL
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Capron Trail Community Development 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 21, 2024
November 18, 2024
December 16, 2024
January 20, 2025
February 17, 2025
March 17, 2025
April 21, 2025
May 19, 2025
June 16, 2025
July 21, 2025
August 18, 2025
September 15, 2025**

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 telephone; therefore a speaker telephone may be present at the meeting 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.

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In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations 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 Development District

www.caprontrailcdd.org

PUBLISH: St. Lucie News Tribune XX/XX/2024

RESOLUTION 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Capron Trail Community Development District (the “District”) is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 19th day of August, 2024.

ATTEST:

**CAPRON TRAIL COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Program/Activity: District Administration

Goal: Remain compliant with Florida Law for all district meetings

Objectives:

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required (yes/no)
- Meeting minutes and post-meeting action completed (yes/no)
- District records retained as required by law (yes/no)

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year budget (yes/no)
- District amended budget at end of fiscal year (yes/no)
- District accounts receivable/payable processed for the year (yes/no)
- “No findings” for annual financial audit (yes/no)
 - If “yes” explain

Program/Activity: District Operations

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Compliance with all required permits

Performance Measures:

- District insurance renewed and in force (yes/no)
- Contracted Services in force for all District operations (yes/no)
- Permits in compliance (yes/no)

**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. *Ability of Personnel (10 Points).*

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; evaluation of existing work load; proposed staffing levels, etc.)

2. *Proposer's Experience (10 Points).*

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work (10 Points).*

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. *Ability to Furnish the Required Services (10 Points).*

Present ability to manage this project and the extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5. *Price (10 Points).*

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years 2023/2024, 2024/2025 and 2025/2026
With Two Year Option (2026/2027 and 2027/2028)
St. Lucie County, Florida**

**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION INSTRUCTIONS TO PROPOSERS**

SECTION 1. DUE DATE. Sealed proposals must be received no later than September 17, 2024 at 4:00 p.m., at the offices of District Manager, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is affirming its familiarity and understanding with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. REJECTION OF PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) copy of the Proposal Documents and one digital copy, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “Auditing Services – Capron Trail Community Development District” on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. After proposals are opened by the District, no proposal may be withdrawn for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District’s limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes or each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after receipt of the Request for Proposals and Evaluation Criteria or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Request for Proposals, Evaluation Criteria, or other contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SECTION 15. REJECTION OF ALL PROPOSALS. The District reserves the right to reject any and all bids, with or without cause, and to waive technical errors and informalities, as determined to be in the best interests of the District.

**TORCIVIA, DONLON,
GODDEAU & RUBIN, P.A.**

701 Northpoint Parkway, Suite 209
West Palm Beach, Florida 33407-1950
561-686-8700 Telephone / 561-686-8764 Facsimile
www.torcivialaw.com

Glen J. Torcivia
Lara Donlon
Christy L. Goddeau*
Leonard G. Rubin*

*FLORIDA BAR BOARD CERTIFIED
CITY COUNTY AND LOCAL GOVERNMENT ATTORNEY

Jennifer H.R. Hunecke
Susan M. Garrett
Elizabeth V. Lenihan*
Ruth A. Holmes
Ben Saver
Tanya M. Earley
Daniel Harrell, Of Counsel

May 21, 2024

Via Email only

B. Frank Sakuma, Jr.
District Manager
2501A Burns Rd.
Palm Beach Gardens, FL 33410
bsakuma@sdsinc.org

Re: Capron Trail CDD

Dear Frank,

As you are aware, our firm (as well as our predecessor Dan Harrell's firm) have been providing services at a rate of \$240 per hour for several years. Attached is an Agreement with our firm which would increase that rate to \$250 per hour commencing October 1, 2024. We have also included a provision that said rate will increase by 3% each October 1st commencing October 1, 2025. I would appreciate the Board's favorable consideration of this request.

If this arrangement is agreeable to you please sign the attached and return same to me.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Glen J. Torcivia

Glen J. Torcivia, Esq
Enclosures
c: Susan Garrett
c: Dan Harrell

AGREEMENT FOR LEGAL SERVICES

This Agreement (“Agreement”) is made as of the _____ day of _____, 2024, by and between the **Capron Trail**, a Special District, whose mailing address is 2501A Burns Rd., Palm Beach Gardens, FL 33410 (“Capron”) and **Torcivia, Donlon, Goddeau & Rubin, P.A.**, whose mailing address is 701 Northpoint Parkway, Ste. 209, West Palm Beach, FL 33407 (“Firm”).

In consideration of the mutual promises contained in this Agreement, Capron and Firm agree as follows:

SECTION 1 – SCOPE OF SERVICES AND TERM

1.1 Capron will continue to engage the Firm to provide legal services as its District Attorney. Either Capron or the Firm may terminate this Agreement at any time upon thirty (30) days’ written notice to the other. Termination of this Agreement shall not affect any rights, obligations, and liabilities of the parties arising out of transactions which occurred prior to termination.

SECTION 2 – REMEDIES

2.1 This Agreement shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Agreement will be held in St. Lucie County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise.

SECTION 3 – WAIVER OF JURY TRIAL AND ENFORCEMENT COSTS

3.1 **WAIVER OF JURY TRIAL.** TO ENCOURAGE PROMPT AND EQUITABLE RESOLUTION OF ANY LITIGATION, EACH PARTY HEREBY WAIVES ITS RIGHTS TO A TRIAL BY JURY IN ANY LITIGATION RELATED TO THIS AGREEMENT.

3.2 If any legal action or other proceeding is brought for the enforcement of the Agreement, or because of an alleged dispute, breach, default, or misrepresentation in connection with any provisions of the Agreement, the parties agree that each party shall be responsible for its own attorney’s fees.

SECTION 4 - AUTHORITY TO PRACTICE

4.1 The Firm hereby represents and warrants that it has and will continue to maintain all licenses and approvals required to conduct its business, and that it will at all times conduct its business activities in a reputable manner and in accordance with applicable law. Proof of such licenses and approvals shall be submitted to Capron upon request.

SECTION 5 – SEVERABILITY

5.1 If any term or provision of the Agreement, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, to remainder of the Agreement, or the application of such terms or provision, to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of the Agreement shall be deemed valid and enforceable to the extent permitted by law.

SECTION 6 - PUBLIC ENTITY CRIMES, DISCRIMINATION AND SCRUTINIZED COMPANIES

6.1 As provided in Sections 287.132-133, Florida Statutes, as amended from time to time, by entering into the Agreement, Firm certifies that it, its affiliates, suppliers, subcontractors and any other contractors who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of

Florida Department of Management Services within the thirty-six (36) months immediately preceding the date hereof.

6.2 As provided in Sections 287.134, Florida Statutes, as amended from time to time, by entering into the Agreement, Firm certifies that it and its affiliates have not been placed on the discriminatory vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the date hereof.

6.3 Firm certifies that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List and are not engaged in the boycott of Israel. Pursuant to section 287.135, Florida Statutes, Capron may immediately terminate this Agreement at its sole option if the Firm or any of its subcontractors are found to have submitted a false certification; or if the Firm or any of its subcontractors, are placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of this Agreement.

SECTION 7 - ENTIRETY OF CONTRACTUAL AGREEMENT

7.1 Capron and Firm agree that this Agreement sets forth the entire contract between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms and conditions contained in this Agreement may be added to, modified, superseded, or otherwise altered, except by written instrument executed by the parties hereto.

SECTION 8 – WAIVER

8.1 Failure of either party to enforce or exercise any right(s) under the Agreement shall not be deemed a waiver of either party's right to enforce or exercise said right(s) at any time thereafter.

SECTION 9 – COMPLIANCE

9.1 Each of the parties agrees to perform its obligations under the Agreement in conformance with all laws, regulations and administrative instructions that relate to the parties' performance of the Agreement. In the event that either party becomes aware of a possible violation of law, regulation or administrative instruction that might affect the validity or legality of the services provided under the Agreement, such party shall immediately notify the other party and the parties shall agree on appropriate corrective action. In the event either party becomes aware that any investigation or proceeding has been initiated with respect to any of the services provided hereunder, such party shall immediately notify the other party.

SECTION 10 – EFFECTIVENESS

10.1 This Agreement shall not become effective until approved by Capron. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and will become effective and binding upon the parties as of the effective date at such time as all the signatories hereto have signed a counterpart of this Agreement.

SECTION 11 – INDEPENDENT CONTRACTOR

11.1 No relationship of employer or employee is created by this Agreement, it being understood that Firm will act hereunder as an independent contractor and none of the Firm's, officers, directors, employees, independent contractors, representatives, or agents performing services for Firm pursuant to this Agreement shall have any claim against Capron for compensation of any kind under this Agreement. The relationship between Capron and Firm is that of independent contractors, and neither shall be considered a joint venturer, partner, employee, agent, representative or other relationship of the other for any purpose expressly or by implication.

SECTION 12 –COMPENSATION AND INVOICING

12.1 Capron shall compensate the Firm on an hourly basis of \$250 per hour for legal services provided commencing October 1, 2024. Said fee shall be increased by 3% annually each year on October 1st, commencing on October 1, 2025.

12.2 The Firm shall render monthly invoices to Capron for services that have been rendered in conformity with this Agreement in the previous month. Invoices will normally be paid within thirty (30) days following Capron’s receipt of the Firm’s invoice.

12.3 All invoices must be submitted to Capron Trail, 2501A Burns Rd., Palm Beach Gardens, FL 33410 on a monthly basis. Invoices should be itemized to specifically and concisely identify each task performed and should reflect the actual time spent on each task, using 1/10 of an hour increments. Capron does not accept grouping of activities or “block billing.” Each task must be billed separately, and each billing entry must be sufficiently descriptive so that it can be determined exactly what professional service was provided and the appropriateness of the related time charge can be assessed. Additionally, the personnel who perform each task must be specified together with their hourly rate. Any other type of billing or timekeeping, which allows compensation for time not actually spent by the Firm, is not permitted by Capron.

12.4 Capron will reimburse the Firm for any out-of-pocket expenses, including, but not limited to, filing fees, long-distance telephone charges, postage charges, courier fees, outside printing, photocopying, court reporting and transcription fees. Payment for some of these fees is outlined more specifically below.

- (a) Capron will not pay for local facsimile transmissions.
- (b) Any travel, per diem, mileage, or meal expenses, which may be reimbursable, must be approved in advance (orally) and will be paid in accordance with the rates and conditions set forth in Section 112.061, Florida Statutes.
- (c) Capron does not pay for local travel, including, but not limited to, attorney’s time for such local travel and/or reimbursement for meals.
- (d) For all disbursements, Capron requires copies of paid receipts, invoices, or other documentation acceptable to the Capron Trail. Such documentation must be sufficient to establish that the expense was actually incurred and necessary in the performance of legal services provided.

SECTION 13 - INSURANCE

13.1 The Firm shall maintain during the term of this Agreement all insurance coverage as required hereunder. Such insurance policy(s) shall be issued by the United States Treasury or insurance carriers approved and authorized to do business in the State of Florida, and who must have a rating of no less than “excellent” by A.M. Best or as mutually agreed upon by Capron and the Firm.

<u>Type of Coverage</u>	<u>Amount of Coverage</u>
Professional liability/ Errors and Omissions	\$1,000,000 per occurrence
Commercial General Liability Insurance	\$1,000,000 per occurrence \$2,000,000 aggregate

Automobile Liability (optional /per case basis)	\$1,000,000 combined Single Limit
Workers' Compensation	Must be in accordance with State and Federal Laws (no minimum amount)
Cyber Liability	\$1,000,000 per occurrence or claim \$2,000,000 aggregate

Proof of all insurance coverage shall be furnished to Capron by way of an endorsement to same or certificate of insurance upon request by Capron shall be identified as an "Additional Insured" on general and auto liability. Failure to comply with the foregoing requirements shall not relieve Firm of its liability and obligations under this Agreement.

SECTION 14 – PUBLIC RECORDS

14.1 The Firm shall comply with Florida's Public Records Act, Chapter 119, Florida Statutes, and, if determined to be acting on behalf of Capron as provided under section 119.011(2), Florida Statutes, specifically agrees to:

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

IF THE FIRM HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE FIRM'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS OR DESIGNEE AT CAPRON TRAIL, 2501A BURNS RD., PALM BEACH GARDENS, FL 33410.

SECTION 15 – E-VERIFY

15.1 Pursuant to Section 448.095(5), Florida Statutes, the Firm shall:

- (a) Register with and use the E-Verify system to verify the work authorization status of all newly hired employees pursuant to Section 448.095(2), Florida Statutes, and require all subcontractors do the same;
- (b) Secure an affidavit from all subcontractors stating that the subcontractor does not employ, contract with, or subcontract with an “unauthorized alien” as defined in Section 448.095(1)(f), Florida Statutes;
- (c) Maintain copies of all subcontractor affidavits for the duration of this Agreement and provide the same to Capron upon request;
- (d) Comply fully, and ensure all of its subcontractors comply fully, with Section 448.095, Florida Statutes;
- (e) Be aware that a violation of Section 448.09(1), Florida Statutes (Unauthorized aliens; employment prohibited) shall be grounds for termination of this Agreement;
- (f) Be aware that a violation of Section 448.095(5) by a subcontractor, and not the Firm, shall be grounds for Capron to order the Firm immediately terminate the contract with the subcontractor; and
- (g) Be aware that if Capron terminates this Agreement under Section 448.095(5)(c), Florida Statutes, the Firm may not be awarded a contract for at least 1 year after the date on which the Agreement is terminated and will be liable for any additional costs incurred by Capron as a result of the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement for Legal Services to be executed as of the day and year set forth above.

ATTESTS:

CAPRON TRAIL

Secretary/Assistant

By: _____
B. Frank Sakuma, Jr., District
Manager

**TORCIVIA, DONLON, GODDEAU
& RUBIN, P.A.**

By: _____
Glen J. Torcivia, President

Capron Trail
Community Development District

**Financial Report For
July 2024**

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

	Annual Budget 10/1/23 - 9/30/24	Actual Jul-24	Year To Date Actual 10/1/23 - 7/31/24
REVENUES			
O & M ASSESSMENTS	341,193	9	341,248
FACILITIES & SERVICE AGREEMENT	15,209	0	15,209
OTHER INCOME	0	0	0
INTEREST INCOME	420	0	4,100
DEVELOPER CONTRIBUTION - EXTRAORDINARY	0	0	47,370
TOTAL REVENUES	\$ 356,822	\$ 9	\$ 407,927
ADMINISTRATIVE EXPENDITURES			
SUPERVISOR FEES	0	0	0
FICA TAXES	0	0	0
ENGINEERING	12,000	0	50,670
MANAGEMENT FEES	24,000	2,000	20,000
LEGAL FEES	4,000	0	1,584
AUDIT FEES	3,700	0	3,700
INSURANCE - LIABILITY	6,800	0	7,267
LEGAL ADVERTISING	1,050	0	781
POSTAGE AND DELIVERY	275	9	173
OFFICE SUPPLIES/MISCELLANEOUS	1,000	98	1,212
DUES & SUBSCRIPTIONS	175	0	175
WEBSITE MANAGEMENT	1,750	146	1,458
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 54,750	\$ 2,253	\$ 87,020
MAINTENANCE EXPENDITURES			
MOWING	30,000	0	10,716
FUEL & OIL	95,000	0	85,275
AQUATIC MAINTENANCE	17,565	0	9,926
OPERATIONS MANAGEMENT	43,000	0	28,558
ROADWAYS & CULVERTS	11,600	0	4,271
CANAL REPAIR & MAINTENANCE	8,400	0	7,975
RESERVOIR REPAIR & MAINTENANCE	12,000	0	10,807
DRAINAGE ENGINE/PUMP REPAIR & MAINTENANCE	55,000	0	19,977
INSURANCE - MAINTENANCE	500	0	0
MISCELLANEOUS MAINTENANCE	495	0	25
TOTAL MAINTENANCE EXPENDITURES	\$ 273,560	\$ -	\$ 177,530
TOTAL EXPENDITURES	\$ 328,310	\$ 2,253	\$ 264,550
REVENUES LESS EXPENDITURES	\$ 28,512	\$ (2,244)	\$ 143,377
COUNTY APPRAISER & TAX COLLECTOR FEE	(14,256)	0	(13,551)
DISCOUNTS FOR EARLY PAYMENTS	(14,256)	0	(4,871)
EXCESS/ (SHORTFALL)	\$ -	\$ (2,244)	\$ 124,955
CARRYOVER FROM PRIOR YEAR	0	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (2,244)	\$ 124,955

Note: Premier Citrus Management Invoices Received Through June 2024

Bank Balance As Of 7/31/24	\$ 214,295.31
Accounts Payable As Of 7/31/24	\$ 34,020.17
Accounts Receivable As Of 7/31/24	\$ -
Available Funds As Of 7/31/24	\$ 180,275.14

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

	<u>Oct 23 - July 24</u>	<u>23/24 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
01-3100 · O & M Assessments	341,248.71	341,193.00	55.71	100.02%
01-3830 · Assessment Fees	-13,551.30	-14,256.00	704.70	95.06%
01-3831 · Assessment Discounts	-4,871.22	-14,256.00	9,384.78	34.17%
01-6001 · Developer Contribution - Extraordinary	47,370.00	0.00	47,370.00	100.0%
01-9401 · Facilities & Service Agreement	15,208.83	15,209.00	-0.17	100.0%
01-9410 · Interest Income (GF)	4,100.59	420.00	3,680.59	976.33%
Total Income	<u>389,505.61</u>	<u>328,310.00</u>	<u>61,195.61</u>	<u>118.64%</u>
Expense				
01-1310 · Engineering	50,670.00	12,000.00	38,670.00	422.25%
01-1311 · Management Fees	20,000.00	24,000.00	-4,000.00	83.33%
01-1315 · Legal Fees	1,584.00	4,000.00	-2,416.00	39.6%
01-1320 · Audit Fees	3,700.00	3,700.00	0.00	100.0%
01-1450 · Insurance (Liability)	7,266.66	6,800.00	466.66	106.86%
01-1480 · Legal Advertisements	780.80	1,050.00	-269.20	74.36%
01-1513 · Postage and Delivery	172.69	275.00	-102.31	62.8%
01-1514 · Office Supplies/Miscellaneous	1,211.91	1,000.00	211.91	121.19%
01-1540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
01-1750 · Website Management	1,458.30	1,750.00	-291.70	83.33%
01-1803 · Aquatic Maintenance	9,926.10	17,565.00	-7,638.90	56.51%
01-1815 · Miscellaneous Maintenance	25.00	0.00	25.00	100.0%
01-1822 · Mowing	10,715.70	30,000.00	-19,284.30	35.72%
01-1823 · Fuel & oil	85,274.76	95,000.00	-9,725.24	89.76%
01-1824 · Operations Management	28,558.36	43,000.00	-14,441.64	66.42%
01-1825 · Roadways & Culverts	4,271.28	11,600.00	-7,328.72	36.82%
01-1826 · Canal Repair & Maintenance	7,975.00	8,400.00	-425.00	94.94%
01-1827 · Reservoir Repair & Maintenance	10,807.10	12,000.00	-1,192.90	90.06%
01-1828 · Drainage Engine/Pump Repair Mai	19,977.68	55,000.00	-35,022.32	36.32%
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>264,550.34</u>	<u>328,310.00</u>	<u>-63,759.66</u>	<u>80.58%</u>
Net Income	<u><u>124,955.27</u></u>	<u><u>0.00</u></u>	<u><u>124,955.27</u></u>	<u><u>100.0%</u></u>

**Capron Trail Community Development District
Balance Sheet
As Of July 31, 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	214,295.31	0.00	0.00	0.00	0.00	214,295.31
Total Checking/Savings	<u>214,295.31</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>214,295.31</u>
Total Current Assets	214,295.31	0.00	0.00	0.00	0.00	214,295.31
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>498,349.00</u>	<u>0.00</u>	<u>498,349.00</u>
TOTAL ASSETS	<u>214,295.31</u>	<u>0.00</u>	<u>0.00</u>	<u>498,349.00</u>	<u>0.00</u>	<u>712,644.31</u>
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
Accounts Payable	34,020.17	0.00	0.00	0.00	0.00	34,020.17
Total Accounts Payable	<u>34,020.17</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,020.17</u>
Other Current Liabilities						
Accrued Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	34,020.17	0.00	0.00	0.00	0.00	34,020.17
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	34,020.17	0.00	0.00	0.00	0.00	34,020.17
Equity						
Retained Earnings	55,319.87	0.00	0.00	-6,057,708.00	0.00	-6,002,388.13
Net Income	124,955.27	0.00	0.00	0.00	0.00	124,955.27
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	<u>180,275.14</u>	<u>0.00</u>	<u>0.00</u>	<u>498,349.00</u>	<u>0.00</u>	<u>678,624.14</u>
TOTAL LIABILITIES & EQUITY	<u>214,295.31</u>	<u>0.00</u>	<u>0.00</u>	<u>498,349.00</u>	<u>0.00</u>	<u>712,644.31</u>