



**CAPRON TRAIL  
COMMUNITY DEVELOPMENT  
DISTRICT**

**ST. LUCIE COUNTY  
REGULAR BOARD MEETING  
MARCH 17, 2025  
1:30 P.M.**

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

[www.caprontrailcdd.org](http://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**  
March 17, 2024  
1:30 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Seat New Board Members
- D. Administer Oath of Office & Review Board Member Responsibilities and Duties
- E. Establish Quorum
- F. Election of Officers
  - Chairman
  - Vice Chairman
  - Secretary/Treasurer
  - Assistant Secretaries
- G. Additions or Deletions Agenda
- H. Comments from the Public for Items Not on the Agenda
- I. Approval of Minutes
  - 1. October 21, 2024 Regular Board Meeting Minutes.....Page 2
- J. Old Business
- K. New Business
  - 1. Consider Resolution No. 2025-01 – Adopting a Fiscal Year 2025/2026 Proposed Budget.....Page 5
- L. Engineer’s Report
- M. Attorney’s Report
- N. Field Maintenance Report
- O. Administrative Matters
  - 1. Financial Report.....Page 11
- P. Board Members Comments
- Q. Adjourn

**AFFIDAVIT OF PUBLICATION**

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

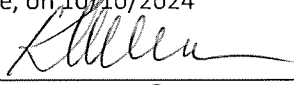
STATE OF WISCONSIN, COUNTY OF BROWN

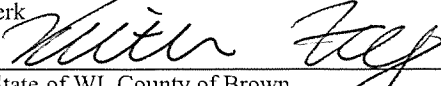
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10/10/2024

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 10/10/2024

  
\_\_\_\_\_  
Legal Clerk

  
\_\_\_\_\_  
Notary, State of WI, County of Brown

3-7-29

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 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.

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 ensure 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  
PUBLISH: ST. LUCIE NEWS  
TRIBUNE 10/10/24 #10646309

**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING MINUTES  
OCTOBER 21, 2024**

**A. CALL TO ORDER**

District Manager Frank Sakuma called the October 21, 2024, Regular Board Meeting of the Capron Trail Community Development District (the “District”) to order at 1:36 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 10, 2024, as part of the District’s Fiscal Year 2024/2025 Meeting Schedule, as required by law.

**C. ESTABLISH QUORUM**

Mr. Sakuma stated that the attendance of Supervisors David Bass, Tom Jerkins and Buster Hunter 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.

**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 19, 2024, Regular Board Meeting & Public Hearing**

The August 19, 2024, Regular Board Meeting & Public Hearing minutes were approved, as presented, on a **motion** made by Mr. Bass, seconded by Mr. Hunter. The **motion** passed unanimously.

**G. OLD BUSINESS**

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

**H. NEW BUSINESS**

**1. Consider Resolution No. 2024-05 – Adopting a Fiscal Year 2023/2024 Amended Budget**

Mr. Sakuma presented Resolution No. 2024-05, entitled:

## RESOLUTION NO. 2024-05

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

There was a **motion** to adopt Resolution No. 2024-05, as presented, made by Mr. Bass, seconded by Mr. Hunter and the **motion** carried unanimously.

*At 1:40 p.m., Mr. Sakuma recessed the Regular Board meeting and convened a meeting of the Auditor Selection Committee.*

#### **I. AUDITOR SELECTION COMMITTEE**

##### **1. Ranking of Proposals/Consider Selection of an Auditor**

The following Auditor Selection Committee members were present: David Bass, Tom Jerkins and Buster Hunter. The Committee was advised that Grau & Associates was the sole respondent to the request for proposals (RFP). After discussion, a **motion** was made by Mr. Bass, seconded by Mr. Jerkins and unanimously passed to recommended waiving the requirement for three respondents to the RFP, and that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025, and September 30, 2026, annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).

*At 1:43 p.m., Mr. Sakuma adjourned the Auditor Selection Committee meeting and reconvened the Regular Board meeting.*

A **motion** was made by Mr. Bass, seconded by Mr. Hunter and unanimously passed accepting the recommendation of the Auditor Selection Committee, waiving the requirement for three respondents to the RFP, and that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025, and September 30, 2026, annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).

#### **J. ENGINEER’S REPORT**

There was no Engineer’s Report at this time.

#### **K. ATTORNEY’S REPORT**

There was no Attorney’s Report at this time.

#### **L. FIELD MAINTENANCE REPORT**

Several items were discussed by the Board: gas use during Hurricane Milton; aquatic spraying during “pepper growing seasons”; pump 1-A maintenance; future capital reserve requirement spreadsheet.

**M. 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.

**N. BOARD MEMBER COMMENTS**

There were no further comments from the Board Members.

**O. ADJOURNMENT**

There being no further business to come before the Board, the meeting was adjourned at 2:07 p.m. by Chairman Jerkins. There were no objections.

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Secretary

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Chairman

**RESOLUTION NO. 2025-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025/2026; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors (“Board”) of the Capron Trail Community Development District (“District”) is required by Chapter 190.008, *Florida Statutes*, to approve a Proposed Budget for each fiscal year; and,

**WHEREAS**, the Proposed Budget including the Assessments for Fiscal Year 2025/2026 has been prepared and considered by the Board.

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

**Section 1.** The Proposed Budget including the Assessments for Fiscal Year 2025/2026 attached hereto as Exhibit “A” is approved and adopted.

**Section 2.** A Public Hearing is hereby scheduled for May 19, 2025, at 1:30 p.m. in the Premier Citrus, 14885 Indrio Road, Ft. Pierce, Florida 34945, for the purpose of receiving public comments on the Proposed Fiscal Year 2025/2026 Budget.

**PASSED, ADOPTED and EFFECTIVE** this 17<sup>th</sup> day of March, 2025.

**ATTEST:**

**CAPRON TRAIL  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairman/Vice Chairman

Capron Trail  
Community Development District

**Proposed Budget For  
Fiscal Year 2025/2026  
October 1, 2025 - September 30, 2026**



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

**PROPOSED BUDGET**  
**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2025/2026**  
**OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

	<b>FISCAL YEAR 2025/2026 BUDGET</b>
<b>REVENUES</b>	
ADMINISTRATIVE ASSESSMENTS	57,409
MAINTENANCE ASSESSMENTS	288,194
FACILITIES & SERVICE AGREEMENT (ADMIN)	2,361
FACILITIES & SERVICE AGREEMENT (MAINT)	12,845
DIRECT BILL - 2024 EXPANSION AREA (ADMIN)	0
INTEREST INCOME	1,800
<b>TOTAL REVENUES</b>	<b>\$ 362,609</b>
<b>ADMINISTRATIVE EXPENDITURES</b>	
SUPERVISOR FEES	0
FICA TAXES	0
ENGINEERING	12,000
MANAGEMENT FEES	24,000
LEGAL FEES	4,000
AUDIT FEES	3,500
INSURANCE - LIABILITY	8,000
LEGAL ADVERTISING	1,150
POSTAGE AND DELIVERY	300
OFFICE SUPPLIES/MISCELLANEOUS	1,750
DUES & SUBSCRIPTIONS	175
WEBSITE MANAGEMENT	1,750
ADMINISTRATIVE CONTINGENCY	690
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>57,315</b>
<b>MAINTENANCE EXPENDITURES</b>	
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
MISCELLANEOUS MAINTENANCE	855
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>276,920</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 334,235</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 28,374</b>
COUNTY APPRAISER & TAX COLLECTOR FEE	(14,187)
DISCOUNTS FOR EARLY PAYMENTS	(14,187)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>
CARRYOVER FROM PRIOR YEAR	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>

**DETAILED PROPOSED BUDGET**  
**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2025/2026**  
**OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

	FISCAL YEAR 2023/2024 ACTUAL	FISCAL YEAR 2024/2025 BUDGET	FISCAL YEAR 2025/2026 BUDGET	COMMENTS
<b>REVENUES</b>				
ADMINISTRATIVE ASSESSMENTS	341,249	52,969	57,409	Expenditures Less Interest, Direct Bills & Carryover/.92
MAINTENANCE ASSESSMENTS	0	288,194	288,194	Expenditures Less Direct Bills/.92
FACILITIES & SERVICE AGREEMENT (ADMIN)	0	2,361	2,361	Baer LLC: 241.41 Acres X \$9.78 = \$2,360.99
FACILITIES & SERVICE AGREEMENT (MAINT)	15,208	12,845	12,845	Baer LLC: 241.41 Acres X \$53.21= \$12,845.23
DIRECT BILL - 2024 EXPANSION AREA (ADMIN)	0	4,440	0	
INTEREST INCOME	5,976	840	1,800	Interest Projected At \$150.00 Per Month
<b>TOTAL REVENUES</b>	<b>\$ 362,433</b>	<b>\$ 361,649</b>	<b>\$ 362,609</b>	
<b>ADMINISTRATIVE EXPENDITURES</b>				
SUPERVISOR FEES	0	0	0	No Change From 2024/2025 Budget
FICA TAXES	0	0	0	No Change From 2024/2025 Budget
ENGINEERING	9,690	12,000	12,000	No Change From 2024/2025 Budget
MANAGEMENT FEES	24,000	24,000	24,000	\$2,000 Per Month
LEGAL FEES	1,920	4,000	4,000	No Change From 2024/2025 Budget
AUDIT FEES	3,700	3,800	3,500	Accepted Amount For 2024/2025 Audit
INSURANCE - LIABILITY	7,267	7,505	8,000	FY 2024/2025 Expenditure Was \$7,531
LEGAL ADVERTISING	1,188	1,050	1,150	\$100 Increase From 2024/2025 Budget
POSTAGE AND DELIVERY	212	325	300	\$25 Decrease From 2024/2025 Budget
OFFICE SUPPLIES/MISCELLANEOUS	1,471	1,750	1,750	No Change From 2024/2025 Budget
DUES & SUBSCRIPTIONS	175	175	175	No Change From 2024/2025 Budget
WEBSITE MANAGEMENT	1,750	1,750	1,750	No Change From 2024/2025 Budget
ADMINISTRATIVE CONTINGENCY	0	2,835	690	Administrative Contingency
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>51,373</b>	<b>59,190</b>	<b>57,315</b>	
<b>MAINTENANCE EXPENDITURES</b>				
MOWING	25,304	27,000	27,000	No Change From 2024/2025 Budget
FUEL & OIL	113,545	115,500	115,500	No Change From 2024/2025 Budget
AQUATIC MAINTENANCE	18,140	17,565	17,565	No Change From 2024/2025 Budget
OPERATIONS MANAGEMENT	41,035	40,000	40,000	No Change From 2024/2025 Budget
ROADWAYS & CULVERTS	9,452	11,600	11,600	No Change From 2024/2025 Budget
CANAL REPAIR & MAINTENANCE	7,975	8,400	8,400	No Change From 2024/2025 Budget
RESERVOIR REPAIR & MAINTENANCE	10,807	10,000	10,000	No Change From 2024/2025 Budget
DRAINAGE ENGINE/PUMP REPAIR & MAINTENANCE	48,888	46,000	46,000	No Change From 2024/2025 Budget
MISCELLANEOUS MAINTENANCE	25	855	855	No Change From 2024/2025 Budget
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>275,171</b>	<b>276,920</b>	<b>276,920</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 326,544</b>	<b>\$ 336,110</b>	<b>\$ 334,235</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 35,889</b>	<b>\$ 25,539</b>	<b>\$ 28,374</b>	
COUNTY APPRAISER & TAX COLLECTOR FEE	(11,940)	(14,187)	(14,187)	Four Percent Of Total Assessment Roll
DISCOUNTS FOR EARLY PAYMENTS	(4,871)	(14,187)	(14,187)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 19,078</b>	<b>\$ (2,835)</b>	<b>\$ -</b>	
CARRYOVER FROM PRIOR YEAR	0	2,835	0	Carryover From Prior Year
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ 19,078</b>	<b>\$ -</b>	<b>\$ -</b>	

## Capron Trail Community Development District Assessment Comparison

	Fiscal Year 2022/2023 Assessment Per Unit	Fiscal Year 2023/2024 Assessment Per Unit	Fiscal Year 2024/2025 Assessment Per Unit	Fiscal Year 2025/2026 Projected Assessment Per Unit
Administrative (formerly O&M)	\$ 63.00	\$ 63.00	\$ 9.78	\$ 9.78
Maintenance	\$ -	\$ -	\$ 53.21	\$ 53.21
<b>Total</b>	<b>\$ 63.00</b>	<b>\$ 63.00</b>	<b>\$ 62.99</b>	<b>\$ 62.99</b>

\* 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: 5,870.16 Acres - Direct Bill: Baer 241.41

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

Capron Trail  
Community Development District

**Financial Report For  
February 2025**

**CAPRON TRAIL COMMUNITY DEVELOPMENT DISTRICT  
MONTHLY FINANCIAL REPORT  
OPERATING FUND  
FEBRUARY 2025**

	Annual Budget 10/1/24 - 9/30/25	Actual Feb-25	Year To Date Actual 10/1/24 - 2/28/25
<b>REVENUES</b>			
ADMINISTRATIVE ASSESSMENTS	52,969	0	18,910
MAINTENANCE ASSESSMENTS	288,194	0	102,852
FACILITIES & SERVICE AGREEMENT (ADMIN)	2,361	0	0
FACILITIES & SERVICE AGREEMENT (MAINT)	12,845	0	0
DIRECT BILL - 2024 EXPANSION AREA (ADMIN)	4,440	0	0
OTHER INCOME	0	0	0
INTEREST INCOME	840	0	1,186
DEVELOPER CONTRIBUTION - EXTRAORDINARY	0	0	0
<b>TOTAL REVENUES</b>	<b>\$ 361,649</b>	<b>\$ -</b>	<b>\$ 122,948</b>
<b>ADMINISTRATIVE EXPENDITURES</b>			
SUPERVISOR FEES	0	0	0
FICA TAXES	0	0	0
ENGINEERING	12,000	0	0
ENGINEERING - EXTRAORDINARY	0	0	0
MANAGEMENT FEES	24,000	2,000	10,000
LEGAL FEES	4,000	0	24
AUDIT FEES	3,800	0	0
INSURANCE - LIABILITY	7,505	673	7,531
LEGAL ADVERTISING	1,050	0	423
POSTAGE AND DELIVERY	325	0	0
OFFICE SUPPLIES/MISCELLANEOUS	1,750	98	566
DUES & SUBSCRIPTIONS	175	0	175
WEBSITE MANAGEMENT	1,750	145	729
ADMINISTRATIVE CONTINGENCY	2,835	0	0
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 59,190</b>	<b>\$ 2,916</b>	<b>\$ 19,448</b>
<b>MAINTENANCE EXPENDITURES</b>			
MOWING	27,000	0	6,062
FUEL & OIL	115,500	0	38,488
AQUATIC MAINTENANCE	17,565	0	0
OPERATIONS MANAGEMENT	40,000	0	13,260
ROADWAYS & CULVERTS	11,600	0	3,995
CANAL REPAIR & MAINTENANCE	8,400	0	0
RESERVOIR REPAIR & MAINTENANCE	10,000	0	0
DRAINAGE ENGINE/PUMP REPAIR & MAINTENANCE	46,000	0	4,632
INSURANCE - MAINTENANCE	0	0	0
MISCELLANEOUS MAINTENANCE	855	0	0
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 276,920</b>	<b>\$ -</b>	<b>\$ 66,437</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 336,110</b>	<b>\$ 2,916</b>	<b>\$ 85,885</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 25,539</b>	<b>\$ (2,916)</b>	<b>\$ 37,063</b>
COUNTY APPRAISER & TAX COLLECTOR FEE	(14,187)	0	(9,161)
DISCOUNTS FOR EARLY PAYMENTS	(14,187)	0	(4,870)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (2,835)</b>	<b>\$ (2,916)</b>	<b>\$ 23,032</b>
CARRYOVER FROM PRIOR YEAR	2,835	0	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ (2,916)</b>	<b>\$ 23,032</b>

**Note: Premier Citrus Management Invoices Received Through December 2024**

Bank Balance As Of 2/28/25	\$ 99,673.29
Accounts Payable As Of 2/28/25	\$ 2,243.64
Accounts Receivable As Of 2/28/25	\$ -
Available Funds As Of 2/28/25	\$ 97,429.65

**Capron Trail Community Development District**  
**Budget vs. Actual**  
**October 2024 through February 2025**

	<u>Oct 24 - Feb 25</u>	<u>24/25 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
01-1399 · Carryover from prior year	0.00	2,835.00	-2,835.00	0.0%
01-3100 · Admin Assessments	18,910.55	52,969.00	-34,058.45	35.7%
01-3200 · Maintenance Assessment	102,852.00	288,194.00	-185,342.00	35.69%
01-3201 · Facilities & Service Agre Admin	0.00	2,361.00	-2,361.00	0.0%
01-3202 · Facilities & Service Agre Maint	0.00	12,845.00	-12,845.00	0.0%
01-3203 · Direct Bill 24 Exp. Area Admin	0.00	4,440.00	-4,440.00	0.0%
01-3830 · Assessment Fees	-9,161.10	-14,187.00	5,025.90	64.57%
01-3831 · Assessment Discounts	-4,870.47	-14,187.00	9,316.53	34.33%
01-9410 · Interest Income (GF)	1,186.59	840.00	346.59	141.26%
<b>Total Income</b>	<u>108,917.57</u>	<u>336,110.00</u>	<u>-227,192.43</u>	<u>32.41%</u>
<b>Expense</b>				
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	24.00	4,000.00	-3,976.00	0.6%
01-1320 · Audit Fees	0.00	3,800.00	-3,800.00	0.0%
01-1450 · Insurance (Liability)	7,530.66	7,505.00	25.66	100.34%
01-1480 · Legal Advertisements	422.50	1,050.00	-627.50	40.24%
01-1513 · Postage and Delivery	0.00	325.00	-325.00	0.0%
01-1514 · Office Supplies	565.96	1,750.00	-1,184.04	32.34%
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%
01-1755 · Administrative Contingency	0.00	2,835.00	-2,835.00	0.0%
01-1803 · Aquatic Maintenance	0.00	17,565.00	-17,565.00	0.0%
01-1815 · Miscellaneous Maintenance	0.00	855.00	-855.00	0.0%
01-1822 · Mowing	6,061.65	27,000.00	-20,938.35	22.45%
01-1823 · Fuel & oil	38,487.72	115,500.00	-77,012.28	33.32%
01-1824 · Operations Management	13,259.50	40,000.00	-26,740.50	33.15%
01-1825 · Roadways & Culverts	3,994.70	11,600.00	-7,605.30	34.44%
01-1826 · Canal Repair & Maintenance	0.00	8,400.00	-8,400.00	0.0%
01-1827 · Reservoir Repair & Maintenance	0.00	10,000.00	-10,000.00	0.0%
01-1828 · Drainage Engine/Pump Repair Mai	4,634.17	46,000.00	-41,365.83	10.07%
<b>Total Expense</b>	<u>85,885.01</u>	<u>336,110.00</u>	<u>-250,224.99</u>	<u>25.55%</u>
<b>Net Income</b>	<u><b>23,032.56</b></u>	<u><b>0.00</b></u>	<u><b>23,032.56</b></u>	<u><b>100.0%</b></u>

**Capron Trail Community Development District**  
**Balance Sheet**  
**As Of February 28, 2025**

	<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>
<b>ASSETS</b>						
<b>Current Assets</b>						
Checking/Savings						
CSB	99,673.29	0.00	0.00	0.00	0.00	99,673.29
<b>Total Checking/Savings</b>	<u>99,673.29</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>99,673.29</u>
<b>Total Current Assets</b>	99,673.29	0.00	0.00	0.00	0.00	99,673.29
<b>Other Assets</b>						
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
<b>Total Other Assets</b>	<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>
<b>TOTAL ASSETS</b>	<u><b>99,673.29</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>498,349.00</b></u>	<u><b>0.00</b></u>	<u><b>598,022.29</b></u>
<b>LIABILITIES &amp; EQUITY</b>						
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Accounts Payable						
Accounts Payable	2,243.64	0.00	0.00	0.00	0.00	2,243.64
<b>Total Accounts Payable</b>	<u>2,243.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,243.64</u>
<b>Other Current Liabilities</b>						
Accrued Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Current Liabilities</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Current Liabilities</b>	2,243.64	0.00	0.00	0.00	0.00	2,243.64
<b>Long Term Liabilities</b>						
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
<b>Total Long Term Liabilities</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities</b>	2,243.64	0.00	0.00	0.00	0.00	2,243.64
<b>Equity</b>						
Retained Earnings	74,398.09	0.00	0.00	-6,057,708.00	0.00	-5,983,309.91
Net Income	23,031.56	0.00	0.00	0.00	0.00	23,031.56
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
<b>Total Equity</b>	<u>97,429.65</u>	<u>0.00</u>	<u>0.00</u>	<u>498,349.00</u>	<u>0.00</u>	<u>595,778.65</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>99,673.29</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>498,349.00</b></u>	<u><b>0.00</b></u>	<u><b>598,022.29</b></u>