

LT Ranch

Community Development District

Meeting Agenda

May 12, 2026

PFM Management Services LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

LT RANCH

Community Development District

LOCATION: Offices of Taylor Morrison
551 N. Cattlemen Road, Suite 200
Sarasota, Florida 34232

DATE: May 12, 2026

TIME: 1:30 PM

MEETING AGENDA

Board of Supervisors

Ron Schwied, Vice Chairman
Jamie Kuca, Assistant Secretary
Anthony Briandi, Assistant Secretary
Rob Berry, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
wardj@pfm.com
Phone: (954) 658-4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=mc5c38320284646e850050264fdca9aec>

✓ Phone: (408) 418-9388 Code: 2342 087 9392; Event Password: Jpward

MAY, 2026

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AGENDA

1. Call to Order & Roll Call
2. Acceptance of the Resignations of Mr. John Wollard from Seat 1, which became effective May 1, 2026, whose term is set to expire November 2029. Discussion of individuals to fill Seat 1.
 - I. Appointment of individuals to fill Seat 1
 - II. Oath of Office
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees
 - IV. Sample of E-filed Form 1 – Statement of Financial Interests.

Pages 7-47
3. Consideration of **Resolution 2026-6**, a Resolution of the Board of Supervisors re-designating the officers of the LT Ranch Community Development District.

Pages 48-49
4. Minutes:
 - I. March 10, 2026 – Regular Meeting.

Pages 50-57
5. Consideration of **Resolution 2026-7**, a Resolution of the LT Ranch Community Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing for **Tuesday, July 14, 2026, at 1:30 P.M.** at the offices of **Taylor Morrison, 551 N. Cattlemen Road, Suite 200, Sarasota, Florida 34232.**

Pages 58-59
6. Consideration of ratification of an Access and Drainage Easement Agreement between the LT Ranch Community Development District, Skye Ranch Master Association, Inc., DLT of SW Florida, LLC, CHT of SW Florida, LLC, KDP of SW Florida, LLC, and JLT of SW Florida, LLC.

Pages 60-76
7. Discussion of Golf Cart Restriction on the Trails.
8. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - III. District Manager
 - a) Supervisor of Elections Qualified Elector Report dated April 15, 2026.
 - b) **Important Meeting Dates for Fiscal Year 2026:**
 - NEXT MEETING: Tuesday, June 9, 2026.
 - General Election Qualifying Period: June 8, 2026, to June 12, 2026 (Seat 1 & Seat 2).
 - Public Hearing: Proposed Budget FY 2027 - Tuesday, July 14, 2026, 1:30PM.
 - c) Financial Report for the period ending March 31, 2026 (unaudited).
 - d) Financial Report for the period ending April 30, 2026 (unaudited).

Pages 77-95

AGENDA

9. Supervisors Requests.

10. Public Comments.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

11. Adjournment.

Meeting Schedule FY 2026

Tuesday, October 14, 2025

Tuesday, November 11, 2025

Tuesday, December 9, 2025

Tuesday, January 13, 2026

Tuesday, February 10, 2026

Tuesday, March 10, 2026

Tuesday, April 14, 2026

Tuesday, May 12, 2026

Tuesday, June 9, 2026

Tuesday, July 14, 2026

Tuesday, August 11, 2026

Tuesday, September 8, 2026

AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: The next item is administrative in nature and is to accept the Resignation of Mr. John Wollard from Seat 1, which became effective May 1, 2026, whose term is set to expire November 2029.

The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member who has resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for filling the unexpired term of office of the resigning member. Once the Board appoints an individual to fill the seat, Mr. Ward will make arrangements to swear those individuals into office.

The newly appointed Board Members must file a Form 1 - Statement of Financial Interests, which must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board.

Additionally, if the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 - Statement of Financial Interests to now include the LT Ranch South Community Development District. The amended form must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

Item 3: Consideration of **Resolution 2026-6**, a Resolution of the Board of Supervisors re-designating the officers of the LT Ranch Community Development District. Below are the existing officers for the District.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	VACANT
VICE-CHAIRPERSON	RON SCHWEID
ASSISTANT SECRETARY	JAMIE KUCA
ASSISTANT SECRETARY	ROB BERRY
ASSISTANT SECRETARY	ANTHONY BRIANDI
SECRETARY & TREASURER	JAMES P. WARD

Item 4: Minutes - March 10, 2026 - Regular Meeting

Item 5: **Resolution 2026-7**, a Resolution of the LT Ranch Community Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing for

AGENDA

Tuesday, July 14, 2026, at 1:30 P.M. at the offices of **Taylor Morrison, 551 N. Cattlemen Road, Suite 200, Sarasota, Florida 34232.**

- Item 6: Consideration of ratification of an Access and Drainage Easement Agreement between the LT Ranch Community Development District, Skye Ranch Master Association, Inc., DLT of SW Florida, LLC, CHT of SW Florida, LLC, KDP of SW Florida, LLC, and JLT of SW Florida, LLC.
- Item 7: Discussion of Golf Cart Restriction on the Trails.
- Item 8: Staff Reports: Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

Cori Dissinger

From: James Ward [C]
Sent: Thursday, April 23, 2026 11:43 AM
To: Cori Dissinger
Subject: FW: John Wollard Resignation

See below – we will now have to have these meetings to replace john

Jim

James P. Ward
District Manager

PFM Financial Advisors LLC
Wardj@pfm.com | **phone & text 954.658.4900** | **web pfm.com**
3501 Quadrangle Boulevard | Suite 270 | Orlando, Florida 32817



From: John Wollard <jwollard@taylormorrison.com>
Sent: Wednesday, April 22, 2026 8:44 AM
To: James Ward [C] <wardj@pfm.com>
Subject: John Wollard Resignation

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

Jim,
My last day with Taylor Morrison will be next Friday 5/1/26. As such, please accept this email as resignation from the following boards:

LT Ranch CDD
LT Ranch South CDD
Esplanade at Wellen Park CDD

If you can please remind me who is already on each of these boards, I can help find the backfill for each seat.

Thank you for all your help over the years. I look forward to working with you and the PFM team in the near future once I get situated in my new role.

John Wollard

VP, Land Development | Sarasota Division

T: +19415541034
M: +19413136007

| jwollard@taylormorrison.com
| www.taylormorrison.com





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*Taylor Morrison received the highest numerical score in the proprietary Lifestory Research 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025 America's Most Trusted® Home Builder study. Your experiences may vary. Visit www.lifestoryresearch.com for details. Forbes 2025 Most Trusted Companies in America and America's Best Companies are created via an independent survey of consumers. Visit www.forbes.com/lists/most-trusted-companies and www.forbes.com/lists/best-companies for details. Equal Housing Builder.

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **LT Ranch South Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **LT Ranch South Community Development District**, Sarasota County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) before me by means of Physical presence or online notarization this ___ day of _____, 2026, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



**GUIDE
to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees**

2026

State of Florida COMMISSION ON ETHICS

Jon M. Philipson, Chair
Tampa

Joseph Oglesby, Vice Chair
Tallahassee

Paul D. Bain
Tampa

Michael H. Hellman
Miami

Laird A. Lile
Naples

Jeremy M. Rodgers
Tallahassee

Abbey L. Stewart
Tallahassee

Linda Stewart
Orlando

Kerrie Stillman
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA’S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida’s first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year “to serve as guardian of the standards of conduct” for public officials, state and local. Five of the Commission’s nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;

- Prepares mailing lists of public officials subject to financial disclosure for use in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

A. Prohibited Actions or Conduct

1. Stolen Valor

A candidate, an elected public officer, an appointed public officer, or a public employee may not, for the **purpose of material gain**, knowingly misrepresent their military service or a decoration, medal title, honor, awarded qualification or military occupational specialty from the Armed Forces of the United States.

Candidates, elected public officers, appointed public officers, and public employees are also prohibited, for the purpose of material gain, from knowingly making false statements or misrepresenting active service in the Armed Forces of the United States during a wartime era, regardless of whether there was a declared war, or service in combat operations in a warzone, including misrepresentations or false statement of being a prisoner of war.

A candidate elected public officer, appointed public officer or a public employee may not, for the purpose of material gain, wear the uniform or any medal or insignia authorized for use by members or veterans of the Armed Forces of the United States that he or she is not authorized to wear.

2. Solicitation and Acceptance of Gifts

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from soliciting any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly accepting a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

3. Unauthorized Compensation

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

4. Misuse of Public Position

Public officers and employees, and local government attorneys are prohibited from **corruptly** using or attempting to use their official positions or the resources thereof to obtain a **special privilege or benefit** for themselves or others. [Sec. 112.313(6), Fla. Stat.]

5. Abuse of Public Position

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

6. Disclosure or Use of Certain Information

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

7. Solicitation or Acceptance of Honoraria

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. Prohibited Employment and Business Relationships

1. Doing Business With One's Agency

(a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

(b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. Conflicting Employment or Contractual Relationship

(a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]

(b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]

(c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. Exemptions—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

(a) When the business is rotated among all qualified suppliers in a city or county.

(b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

(c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.

(d) When an emergency purchase must be made to protect the public health, safety, or welfare.

(e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.

(f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.

(g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.

(h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).

(i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

(j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. Additional Exemptions

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way

in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. Legislators Lobbying State Agencies

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. Additional Lobbying Restrictions for Certain Public Officers and Employees

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. Employees Holding Office

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. Professional and Occupational Licensing Board Members

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. Contractual Services: Prohibited Employment

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. Local Government Attorneys

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. Dual Public Employment

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. Restrictions on Appointing, Employing and Contracting with Relatives

1. Anti-Nepotism Law

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute "jurisdiction or control" for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a

relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. Standards of Conduct for Officers and Employees of Entities Serving as Chief Administrative Officers of Political Subdivisions

The officers, directors, and chief executive officer of a business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any employee of that business entity who is acting as the chief administrative or executive officer or employee of the political subdivision, are public officers and employees subject to the following standards of conduct:

- i. Section 112.313, and their “agency” is the political subdivision. However, the contract allowing the business entity to serve as the chief executive or administrative officer of the political subdivision is not deemed to violate the prohibitions against doing business with one’s own agency [Sec. 112.313(3), Fla. Stat.] and conflicting employment and contractual relationships [Sec. 112.313(7)(a), Fla. Stat.];
- ii. The Form 1 financial disclosure requirement for “local officers” [Sec. 112.3145, Fla. Stat.];
- iii. And the Form 9 and the Form 10 gift disclosure requirements for “reporting individuals” [Secs. 112.3148 & 112.3149, Fla. Stat.]. [Sec. 112.3136, Fla. Stat.]

E. Post Office Holding and Employment (Revolving Door) Restrictions

1. Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions,

unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

(a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.

(b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. 6-Year Lobbying Ban

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a

department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. Additional Restrictions on Former State Employees

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. Lobbying by Former Local Government Officers and Employees

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and

employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

F. Voting Conflicts of Interest

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

G. Disclosures

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. FORM 1 - Limited Financial Disclosure

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.

3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

5) Members of governing boards of charter schools operated by a city or other public entity.

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a

political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.
- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 or a verification of filing in EFDMS together with and at the same time they file their qualifying papers. Candidates for City Council or Mayor must file a Form 6 or a verification of filing in EFDMS.¹

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

2. FORM 1F - Final Form 1 Limited Financial Disclosure

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures are published and searchable by name or organization on the Commission's website.

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. FORM 2 - Quarterly Client Disclosure

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures are published and searchable by name or organization on the Commission's website.

4. FORM 6 - Full and Public Disclosure

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices;¹ the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth.

In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

CANDIDATES must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. FORM 6F - Final Form 6 Full and Public Disclosure

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. FORM 9 - Quarterly Gift Disclosure

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics no later than the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The

officer or employee then must disclose this information by filing a statement by July 1 that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. The statements are filed with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year. The statements are filed with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. FORM 30 - Donor's Quarterly Gift Disclosure

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to

any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS).¹ Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$20,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$20,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$20,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

The Commission must undertake an investigation of a public officer or employee who accrues the \$1,500 maximum fine and currently holds their filing position to determine if the failure to file was willful. If the Commission finds a willful failure to file, the only penalty that can be recommended, by law, is removal.

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and

all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission may only investigate complaints based on personal knowledge or information other than hearsay. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website at www.ethics.state.fl.us, or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney.

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt. Amendments to complaints must be received within 60 days of the original complaint.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. During the first stage, the Commission must also determine whether the allegation(s) in the complaint are based on personal knowledge or information other than hearsay. If the complaint is found not to be legally sufficient or the allegations are not based on personal knowledge or information other than hearsay, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

If the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floralobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER’S ACT

In 1986, the Legislature enacted a “Whistle-blower’s Act” to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida’s ethics laws. The “Sunshine Amendment” is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission’s functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission’s rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission’s final orders. The Commission’s rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing

information about the law, the Commission’s interpretations of the law, and the Commission’s procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), commissioners of community development districts, and local officer of an independent special district are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission’s website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

MEMO

District Manager: James P. Ward
2301 NE 37 Street
Fort Lauderdale, Florida 33308
954.658.4900

To: Board of Supervisors
From: James P. Ward
Date: November 25, 2025
Re: Commission on Ethics required Annual Ethics Training - 2nd Reminder

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a community development district organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2025 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2026 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2025 FOR THE FORM 1 THAT IS FILED IN 2026.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) - to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

- 1. General Resource: Florida Commission on Ethics - [Training - Ethics \(state.fl.us\)](https://www.state.fl.us/ethics)**
- 2. Free Training Programs:**

Ethics law - The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours" in the category of ethics law are required annually. Pursuant to CEO 13-15, "hours" may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**

Note: Google Chrome web browser will not open - use another web browser.

[Video Tutorial](#)

b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation - no audio):**

[23-page presentation - no audio](#)

c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**

[Audio presentation - no video](#)

d. Ethics law, Sunshine law, and Public Records law - The Florida League of Cities offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.

[FLC Mandated Ethics Workshop](#)

3. Other Training Programs

a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.

- [4-Hour Ethics Course](#)

b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.

- www.floridaethics.org/courses/florida-ethics-law-4-hour-course

2025 Form 1 Instructions Statement of Financial Interests

Notice

The annual Statement of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$20,000. [s. 112.317, F.S.]

Instructions for Completing and Filing Form 1 Statement of Financial Interests

WHEN TO FILE: *Initially*, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2025.

WHO MUST FILE FORM 1:

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent;

community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
9. Members of governing boards of charter schools operated by a city or other public entity.
10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

[112.3145(3)(b)1, F.S.]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

If disclosure of a primary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you may write "Legal Client" in each of the disclosure fields without providing any further information.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

If disclosure of a secondary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you should disclose the name of the business entity for which your ownership and gross income exceeded the two thresholds above, and then write "Legal Client" in the remaining disclosure fields without providing any further information.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

Real Property

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by its market value for ad valorem tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

Intangible Personal Property

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

Training Certification

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an elected local officer of an independent special district, including any person appointed to fill a vacancy on an elected independent special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

CE FORM 1 - Effective: January 1, 2026

Incorporated by reference in Rules 34-8.001 and 34-8.202, F.A.C

RESOLUTION 2026-6

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the LT Ranch Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Sarasota County, Florida, and:

WHEREAS, pursuant to Chapter 190.006, *Florida Statutes*, the Board of Supervisors ("**Board**") shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary; and

WHEREAS, the Board of Supervisors of the LT Ranch Community Development District desire to appoint the below recited person(s) to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following persons are hereby appointed to the offices shown.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	
VICE-CHAIRPERSON	RON SCHWEID
ASSISTANT SECRETARY	JAMIE KUCA
ASSISTANT SECRETARY	ROB BERRY
ASSISTANT SECRETARY	ANTHONY BRIANDI
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the LT Ranch Community Development District, Sarasota County, Florida, this 12th day of May 2026.

ATTEST:

**LT RANCH
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

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**MINUTES OF MEETING
LT RANCH
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the LT Ranch Community Development
11 District was held on Tuesday, March 10, 2026 at the offices of Taylor Morrison, 551 Cattlemen
12 Road, Suite 200, Sarasota, Florida 34232. It began at 1:30 p.m. and was presided over by Mr.
13 John Wollard, Chairperson, and James P. Ward as Secretary.

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Present and constituting a quorum:

19	John Wollard	Chairperson
20	Ron Schweid	Vice Chairperson
21	Anthony Briandi	Assistant Secretary

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Absent:

33	Rob Berry	Assistant Secretary
34	Jamie Kuca	Assistant Secretary

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Also present were:

49	James P. Ward	District Manager
50	Ashley Ligas	District Attorney

Audience:

AJ Valentin
Jonathan Bollers
Julie Stuttle
Travis Larose
Timothy Hammond
Courtney Hallawacheck
Mary Kay
Brook Hartmann

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes. Portions of these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order at approximately 1:30 p.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Rob Berry, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

January 13, 2026 - Regular Meeting Minutes

96 **trails, roadway, and reclaimed water systems. LT Ranch South CDD will manage and**
97 **maintain these facilities, with costs shared equitably based on occupied residential lots.**
98 **The agreement promotes efficiency, consistent service standards, and compliance with**
99 **Florida’s Interlocal Cooperation Act**

100
101 Mr. Ward asked this Item to be deferred until the next meeting. The Board was not opposed;
102 the item was deferred.

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104
105 **SIXTH ORDER OF BUSINESS** **Consideration of Conflict Waiver**

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107 **Consideration of a Conflict Waiver from the firm Kutak Rock addressing the preparation**
108 **of an interlocal agreement between the LT Ranch Community Development District and**
109 **LT Ranch South Community Development Districts**

110
111 Mr. Ward stated the Conflict Waiver was related to the Interlocal Agreement between LT
112 Ranch and LT Ranch South related to sharing the cost for certain operating facilities. He noted
113 Kutak Rock would be representing both LT Ranch and LT Ranch South. He asked if there were
114 any questions; hearing none, he called for a motion.

115
116 **On MOTION made by John Wollard, seconded by Ron**
117 **Schweid, and with all in favor, the Conflict Waiver was**
118 **approved.**

119
120
121 **SEVENTH ORDER OF BUSINESS** **Staff Reports**

122
123 **I. District Attorney**

124
125 No report.

126
127 **II. District Engineer**

128
129 No report.

130
131 **III. District Manager**

- 132
133 **a) Important Meeting Dates for Fiscal Year 2026:**
134 **- Tuesday, April 14, 2026 - presentation of proposed Budget for FY 2027**
135 **b) Financial Statement for period ending January 31, 2026 (unaudited)**
136 **c) Financial Statement for period ending February 28, 2026 (unaudited)**

137
138 *Mr. Ward: We will likely start your budget process at the next meeting.*

139
140
141 **EIGHTH ORDER OF BUSINESS** **Supervisor’s Requests**

142
143 Mr. Ward asked if there were any supervisor’s requests; there were none.

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NINTH ORDER OF BUSINESS**Audience Comments**

Mr. Ward asked if there were any public comments or questions.

Ms. Courtney Hallawachek: We have been quoted on a shell path from the extension of the ballpark pathway up to Lorraine for the kids to get to Sky Ranch School and currently we see a really large traffic issue both at the entrance at Turner Park and Sky Ranch Blvd at pick up and drop off times. Between golf carts, bikes, scooters, etc., having a path would be beneficial. I think the quote was \$15,000 dollars for the shell path breakthrough of the berm. It would be really appreciated for consideration. The other ask that I have is stocking the Turner Park Pond with feeder fish. I think you guys can do up to 4 inch fish, is what Richard said. I don't know if there are any larger fish that can be done, to detract from some of the nuisance fishing that we have going on in the back of the neighborhood. That is a really large issue we are facing. So, stocking that pond and the pond at Sunrise Park, if that can be done. Then in addition to that, we need to figure out some sort of solution outside of locking the bathrooms during certain times of day. I don't know if there is an issue with it being addressed as a public park, but then shutting down the bathrooms during certain times of day seems to be an antithesis to that due to vandalism. I don't know if it's cameras or what we need to do to make sure we can protect our assets but also provide the amenity we need to provide. The last thing would be more trash cans at the park. We have a problem with continuously overflowing trash cans. The park is starting to be utilized by residents which is what the goal is, but we only have 3 trash cans.

Mr. Ward: When are the bathrooms locked?

Ms. Hallawachek: The bathrooms are being locked from 3 p.m. to 6 p.m. because that is when it has been found to be vandalism. I know there has been costly vandalism, pulling off fixtures, holes in walls, so I know they are discussing strike locks which is what they use on the other amenities inside the gates. But those do require Wi-Fi access and if we are going to have Wi-Fi then it becomes a question of can we link into the Sherrif's public feed cameras.

Mr. Ward: The District is probably not the right venue for cameras because once you take videos they become public and anyone can see them. So, it's probably not a good idea.

Ms. Hallawachek: Why would we not want the video to be public?

Mr. Ward: Anybody outside of Turner Park could request the video and we would have to keep it as public record. That's not a good idea. I would not recommend that. We would have to store the public record, the larger videos, which is almost impossible for a small CDD to do, but anybody from outside of the community who requested a video, we would have to supply that to them as a matter of public record. That's usually not something residents want us to be able to do.

Ms. Hallawachek said she felt it was a public park and it would not be a problem for there to be video on public record. She noted it was not coincidental that the vandalism coincided with school being let out. She stated she believed the vandalism was not being done by LT Ranch residents. She noted there were no patrols and the Master Association staff did not

192 come out to the public park at that time. She said maybe the Master Association could patrol
193 the park at that time of day.

194
195 Mr. John Wollard noted the Sherrif's Department used to have a program called Star Patrol in
196 which the public could request police surveillance during specific hours.

197
198 Ms. Hallawachek stated she requested extra surveillance along Lorraine for the speeding
199 issues during the school zone hours and has been hard pressed to get an extra police officer
200 during that time, so she was doubtful the police would patrol the park during those hours.
201 She discussed the level of vandalism the park was getting now when the school and the
202 community was not at full attendance levels. She asked for cameras to be put in place to
203 deter the vandalism, or to find an alternative vandalism deterrent.

204
205 Discussion ensued regarding the public bathroom vandalism; how to deter vandalism;
206 potential temporary camera feeds to determine who was vandalizing the bathrooms; and
207 residents not wanting public record video feed of their children.

208
209 Ms. Mary Kay stated children were fishing on Moon Beam and feeding the alligators. She said
210 she felt it was an attractive nuisance and she was worried about the children. She stated
211 children and adults walked right behind her and her neighbor's lanais on a regular basis, all
212 day, every day, creating a hostile environment for her and her neighbors. She discussed
213 people creating videos of her falsely implying she was chasing and harassing them, when she
214 was the one feeling harassed. She stated it was an invasion of privacy.

215
216 Mr. ____ 15:58 noted many of the lakes were accessible directly off the CDD trails, which
217 were public trails, and there needed to be no fishing signage placed.

218
219 Discussion ensued regarding the need for no fishing signs to be placed along the CDD trails
220 and at the lakes; Turner Lake and Sunrise Lake being the two lakes in which fishing was
221 allowed; no fishing allowed per the Master Association handbook in the other lakes;
222 residents not being able to enjoy their back yards because of trespassers; and the problem
223 with littering around the ponds.

224
225 *Mr. Ward: Fishing as a matter of law is permitted anywhere in the State. We can put up no*
226 *fishing signs, but the hard part is the enforcement. The only enforcement mechanism we*
227 *would have - we can't fine people - is using off duty police officers to enforce no fishing and*
228 *that tends to be expensive.*

229
230 *Mr. ____: If there were no fishing signs, would it be an option for the homeowners to call the*
231 *police?*

232
233 *Mr. Wollard: The short answer is yes. If there is signage you can call for some sort of*
234 *enforcement. If the people are still standing there by the time the police get there -*

235
236 *Ms. ____: It's our first layer of defense. The first thing they say back, after a string of cuss*
237 *words, is the sign doesn't say no fishing.*

238

239 *Mr. Ward: To the extent that somebody is trespassing on your property you can always call the*
240 *police.*

241
242 Discussion ensued regarding trespassers being smart enough to stand on CDD property
243 close to the lake banks and not on actual resident property; putting up signage; where
244 trespassers were fishing; there being alligators in the lakes; and toddlers walking along the
245 lake banks where the alligators were living.

246
247 Mr. Ward noted the CDD could call Fish and Wildlife to remove the alligators.

248
249 Discussion continued regarding adults with children trespassing and fishing in lakes which
250 were not meant for fishing; and how quickly signage could go up.

251
252 Mr. Ward stated he would see what it would cost to put up no fishing signs.

253
254 Ms. ____ stated Taylor Morrison salespeople were driving on the trails with golf carts giving
255 tours. She stated golf carts were not supposed to drive on the trail system. She asked for the
256 CDD to consider bollards at the tops of the trail systems.

257
258 Discussion ensued regarding motor vehicles driving on the trail systems; the CDD allowing
259 motorized vehicles on the trail systems; the HOA rules prohibiting motorized vehicles from
260 driving on the trail systems; and HOA rules not being legally binding on CDD property.

261
262 Mr. Ward stated he believed there might be a mechanism in state statute which would enable
263 the CDD to prohibit motorized vehicles from driving the trail system, but he would have to
264 look into it to be sure.

265
266 Ms. ____ asked for this to be added to the to-do list.

267
268 Ms. Brook Hartmann thanked Richard and Mr. Ward. She asked if the shade products should
269 be discussed at the next meeting.

270
271 Mr. Ward noted he had all the information Ms. Hartmann presented to Richard regarding the
272 shade structures.

273
274 Ms. Hartmann reported the shade structure for the littlest playground was going up soon.
275 She thanked Richard. She asked for the remaining proposed shade structures to be
276 considered in the next budget at around \$25,000 to \$30,000 dollars. She noted the
277 remaining shade structures included a small sail over the sand pit and large sail over the
278 large playground structure.

279
280 Mr. Ward took note.

281
282 Ms. Anna Valentin asked for clarification of Mr. Ward's statement about motorized vehicles
283 and the trail system.

284
285 *Mr. Ward: The CDD is the owner of a ton of infrastructure within the community itself. My point*
286 *was only that HOA rules as a matter of law do not affect governmental agencies. The HOA can*

287 *enforce their rules to the extent that they want, they just couldn't enforce them as it relates to*
288 *the CDD.*

289
290 *Ms. Valentin: That's the challenge. Nobody is enforcing them.* She discussed the Taylor
291 Morrison salespeople driving on the trail system, backing up onto the shell path and causing
292 significant damage to the shell path, and residents damaging the trails and the shell paths as
293 well with motorized vehicles as a direct result of seeing Taylor Morrison drive the trails.

294
295 Mr. Ward indicated he would see what could be done.

296
297 Mr. Travis Larose discussed the problem with construction debris in the preserve area behind
298 his home. He noted someone came out to clean the debris in the past. He asked how he
299 should inform the CDD when he noticed the need for additional cleanup.

300
301 Mr. Ward responded there was no work order system for reporting problems; Mr. Larose
302 could call if he had a problem.

303
304 Mr. Larose asked if preserve cleanup was regularly scheduled.

305
306 Mr. Ward stated he believed Taylor Morrison would clean up construction debris as
307 appropriate and the CDD would take over preserve maintenance when Taylor Morrison was
308 done with construction. He said generally preserve areas were maintained quarterly or every
309 six months depending on the preserve and what was needed.

310
311 Mr. Wollard stated preserve maintenance was for invasive weeds not for construction debris.
312 He recommended Mr. Larose call Taylor Morrison when he saw construction debris and
313 Taylor Morrison would take care of it.

314
315 Mr. Ward stated Mr. Larose could also call him (Mr. Ward) or CDD staff and they would
316 coordinate with Taylor Morrison.

317
318 Ms. Julie Stuttle noted her street (Silent Night) dead ended into a crushed rock turnaround
319 which was used regularly. She said the amount of dust and dirt kicked up by the vehicles
320 using the turnaround was a problem. She noted this was the only portion of Sky Ranch which
321 was not paved. She asked who she should contact regarding getting this paved.

322
323 Mr. Wollard (with Taylor Morrison) indicated the roadway was Taylor Morrison property. He
324 stated the end of Silent Night connected into a future phase of development and as such a
325 temporary turnaround was required to be in place until the next phase was developed. He
326 stated once the future connection was made it would be paved. He stated a no outlet sign
327 would be put up soon to prevent thru traffic from trying to use Silent Night. He stated Taylor
328 Morrison should be breaking ground for the next phase in approximately 30 to 60 days (he
329 believed), so maybe by the end of 2026 or the beginning of 2027 the turnaround would be
330 no more, and the road would go through.

331
332 Ms. _____ explained the problem was the construction trucks leaving in the evenings kicking
333 up dirt and dust and it was getting into residents' pools and lanais. She asked for the
334 turnaround to be temporarily paved.

335
336 Mr. Wollard stated in 30 or 60 days it would be dug up to continue water and sewer lines.
337

338 Discussion ensued regarding the gravel turnaround being required by county law; and the
339 constant traffic kicking up enough dust to damage pools and new equipment.
340

341 Mr. Wollard stated he would look into watering the turnaround down to lessen the amount of
342 dust. He stated he would work to try to better control the dust. He noted he understood the
343 problem as he was experiencing the same at his personal home. *Full disclosure, as we break
344 ground on the new development it is going to continue to be dusty. My goal for our team
345 would be to get in and out of there as fast as humanly possible. You are going to see a lot of
346 equipment. The ponds are going to get low because we are going to be dewatering for sewer
347 and we have gone through this on several subphases. It's going to get a little bit worse before
348 it gets better. I'm sorry. It's not that I'm trying to do it on purpose. It's just kind of the name of
349 the game.*
350

351

352

TENTH ORDER OF BUSINESS

Adjournment

353

354 Mr. Ward adjourned the meeting at approximately 2:12 p.m.
355

356

**On MOTION made by John Wollard, seconded by Ron
Schweid, and with all in favor, the meeting was adjourned.**

357

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LT Ranch Community Development District

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James P. Ward, Secretary

John Wollard, Chairperson

RESOLUTION 2026-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LT RANCH COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of LT Ranch Community Development District (the "Board") prior to June 15, 2026, a proposed Budget for Fiscal Year 2027; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LT RANCH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. INCORPORATION OF WHEREAS CLAUSES. The foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. BUDGET. The proposed Budget submitted by the District Manager for Fiscal Year 2027 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. PUBLIC HEARING. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE: Tuesday, July 14, 2026
HOUR: 1:30 PM
LOCATION: Offices of Taylor Morrison
551 N. Cattlemen Road, Suite 200
Sarasota, Florida 34232

SECTION 4. TRANSMITTAL OF BUDGET. The District Manager is hereby directed to submit a copy of the proposed budget to Sarasota County at least 60 days prior to the hearing set above. In accordance with [Section 189.016, Florida Statutes](#), the District's Secretary is directed to post the proposed budget on the District's website at least two days before the Public Hearing date.

SECTION 5. PUBLICATION. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two

(2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 8. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the LT Ranch Community Development District, Sarasota County, Florida, this 12th day of May 2026.

ATTEST:

**LT RANCH COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Chairperson

Exhibit A: Proposed Fiscal Year 2027 Budget

Exhibit A

To Be Provided at the Meeting

Record: _____

Prepared by and return to:



50 Central Avenue
Eighth Floor
Sarasota, Florida 34236
(941) 366-4800
Attention: James L. Turner, Esq.

ACCESS AND DRAINAGE EASEMENT AGREEMENT

THIS ACCESS AND DRAINAGE EASEMENT AGREEMENT (the “Agreement”) is made this ____ day of May 2026, by and between **SKYE RANCH MASTER ASSOCIATION, INC.**, a Florida not-for-profit corporation, whose mailing address is c/o 551 N. Cattlemen Road, Suite 200, Sarasota, Florida 34232, and **LT RANCH COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Sarasota County, Florida, whose mailing address is c/o JP Ward & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308 (collectively “Grantor”), and **DLT OF SW FLORIDA, LLC**, a Florida limited liability company, **CHT OF SW FLORIDA, LLC**, a Florida limited liability, **KDP OF SW FLORIDA, LLC**, a Florida limited liability company, and **JLT OF SW FLORIDA, LLC**, a Florida limited liability company, whose mailing address is c/o James L. Turner, 50 Central Avenue, Eighth Floor, Sarasota, Florida 34236 (collectively, “LT” or “Grantee”).

RECITALS:

A. TAYLOR MORRISON OF FLORIDA, INC., a Florida corporation (“TM”) entered into a Purchase and Sale Agreement dated May 22, 2015, as amended (the “Purchase Agreement”) with LT PARTNERS, LLLP, a Florida limited liability limited partnership, to purchase certain Property (the “Real Property”) in Sarasota County, Florida, a Memorandum of which is recorded as Instrument #2015146430, Public Records of Sarasota County, Florida, which Memorandum has been amended from time to time, which Purchase Agreement provides that TM may close on the purchase in several phases (each, a “Phase”).

B. The portions of the Real Property which TM has closed on pursuant to the Purchase Agreement shall collectively be referred to as the “TM Property.”

C. Grantee is the successor in interest to LT Partners, LLLP, in the commercial parcel described in Exhibit “A” attached hereto, and has recently acquired a parcel

contiguous thereto described in Exhibit "B" attached hereto (collectively, the "Commercial Parcel").

D. In conjunction with its development of the TM Property, TM has constructed Autumn Breeze Avenue (Tract 102 in Plat Book 53, Page 175, Public Records of Sarasota County, Florida) which is a two-lane access road (the "Access Road") together with related roadway improvements, including associated drainage facilities, and which Access Road is intended to provide access to the TM Property and to the Commercial Parcel.

E. The Commercial Parcel is intended to be improved with a shopping center and other commercial uses and multi-family housing (the "Village Center") and related walkways, access drives, parking areas and other improvements.

F. Grantor is the successor in interest to TM in the portion of the TM Property defined below as the Easement Area.

G. Portions of the Commercial Parcel are separated from the Access Road by the Easement Area (as hereinafter defined) and Grantee desires to have an Easement across the Easement Area to facilitate access between the Commercial Parcel and the Access Road, and to use the Easement Area for the Drainage Facilities (as hereinafter defined).

H. The parties desire to establish their respective rights and obligations with respect to the Easement Area (as hereinafter defined).

NOW, THEREFORE, in consideration of the mutual covenants herein contained and other good and valuable consideration in hand paid by the parties to one another, the sufficiency and receipt of which are hereby expressly acknowledged and confirmed, the parties hereby agree as follows:

1. **Access and Drainage Easement**. In order for Grantee to have an additional access to the Commercial Parcel, Grantor does hereby grant, and deliver unto the Grantee, its successors and assigns, and purchasers of all or any portion of the Commercial Parcel, a perpetual, non-exclusive easement (the "Easement") in, over and upon the following described land within the TM Property, to wit:

See Exhibit "C" attached hereto and made a part hereof (the "Easement Area").

for the purpose of both pedestrian and vehicular ingress and egress including but not limited to construction vehicles for the transport of equipment, materials, personnel, agents and contractors, and for drainage of the Easement Area and of the Commercial Parcel and for utilities.

The Easement is hereby granted for the purpose of providing access to and from the Commercial Parcel, and any improvements located thereon from time to time for Grantee and the other owners of the Commercial Parcel, and their respective employees, tenants, customers, guests, invitees, contractors, and servicemen; TOGETHER WITH the right to keep the Easement Area free of any obstruction which would unreasonably interfere with

or hamper access to and from the Commercial Parcel, and any improvements located thereon from time to time.

The Easement is also granted for the purpose of Grantee, and its successors and assigns to the Commercial Parcel, providing for the drainage, storage, and treatment of surface water emanating from the Commercial Parcel and flowing through the Grantor Property. Without limiting the foregoing, Grantee, and its successors and assigns, shall have the right to construct, install, maintain, repair, replace and operate stormwater ponds, underground drainage pipes and drainage ditches and swales, together with improvements appurtenant thereto (the "Drainage Facilities"), within the Easement Area.

The Easement shall be for the benefit of and appurtenant to the Commercial Parcel, as now existing or as may be hereafter developed.

2. **Grantee's Future Access Points.** Grantor acknowledges and agrees that Grantee shall have the right, but not the obligation, to construct and install within the Easement Area such curb cuts and related access aprons, curbing, paving, sidewalks, drainage facilities, and directional signage, as shall be reasonably desired by Grantee, for the purpose of connecting to or otherwise serving any future access drives constructed and installed on the Commercial Parcel, all at Grantee's sole expense. In connection therewith, Grantee shall have the right to relocate, at Grantee's sole expense and after reasonable notice to Grantor and to the applicable utility service provider, any fire hydrant or other above ground utility equipment located within the Easement Area, if reasonably needed for Grantee's construction of such additional access drives and if reasonably relocatable; provided, however, that any such relocation by Grantee shall not result in a material interruption of utility services to the TM Property. Any such additional curb cuts and related improvements shall be constructed and installed (i) in such location within the Easement Area as Grantee may designate in its reasonable discretion, (ii) in a good, workmanlike, and lien-free manner, (iii) in accordance with all applicable governmental regulations, and (iv) does not materially impact the TM Property or affect the ability to get curb cuts on the TM Property.

3. **Maintenance.**

A. **Access Easement Area.** Grantor shall be solely responsible for and shall pay all costs of the repair and maintenance of the Easement Area, and all improvements thereon installed by Grantor, including, without limitation, cleaning, sweeping, picking up of trash and other debris, installation and maintenance of landscaping, lighting, and patching and resurfacing (collectively the "Maintenance Work"). All Maintenance Work shall be performed at such times, and to such extent, as is necessary to keep the Easement Area in a good and functional condition, appearance, and in substantial accordance with the Sarasota County standards for private roads. Grantee shall at all times be solely responsible for, and shall pay all costs of, the Maintenance Work relating to such portion of any future access drives Grantee may construct and install within the Easement Area and any improvements installed by Grantee. Grantee shall also be solely

responsible for, and shall pay all costs of, operating, maintain, repairing, and replacing the Drainage Facilities. Such maintenance shall be performed at such times and to such extent as is reasonably necessary to comply with applicable governmental requirements.

B. Cure Right.

i) Grantee Cure. In the event Grantor fails to perform its obligations provided in Paragraph 3.A, and such failure continues for 15 days following delivery by Grantee of written notice thereof to Grantor, Grantee shall have the right, but not the obligation, to perform the Maintenance Work to be performed by Grantor. In the event Grantee performs such Maintenance Work in accordance with this Paragraph 3.B.i, Grantor agrees to pay to Grantee, within thirty (30) days from receipt of an invoice therefor, the actual cost incurred by Grantee in connection with the Maintenance Work, together with interest accruing thereon at the rate of 12 percent per annum, from the date originally incurred until the date actually paid by Grantor to Grantee.

ii) Grantor Cure. In the event Grantee fails to perform its obligations provided in Paragraph 3.A, and such failure continues for 15 days following delivery by Grantor of written notice thereof to Grantee, Grantor shall have the right, but not the obligation, to perform the Maintenance Work to be performed by Grantee. In the event Grantor performs such Maintenance Work in accordance with this Paragraph 3.B.ii, Grantee agrees to pay to Grantor, within thirty (30) days from receipt of an invoice therefor, the actual cost incurred by Grantor in connection with the Maintenance Work, together with interest accruing thereon at the rate of 12 percent per annum, from the date originally incurred until the date actually paid by Grantee to Grantor.

C. Maintenance Easements. Grantor hereby grants to Grantee a temporary, nonexclusive maintenance easement in and to the Easement Area for the purpose of performing the work described in Paragraph 3.B.i.

4. **Grant of Easement Only.** Grantor is not hereby conveying any land or title thereto, but merely is granting one easement as described herein. Grantor reserves all right, title, interest, and privilege and the full enjoyment of the Easement Area and the use thereof for all purposes not inconsistent with the uses hereby granted to Grantee.

5. **Easement Conditions.** This easement is granted by Grantor and accepted by Grantee subject to the following conditions which Grantee covenants and agrees to perform:

A. To exercise commercially reasonable care in the use of the Easement and to use the Easement granted so as to prevent the creation of any condition which is or may become dangerous to Grantor, its guests, employees, invitees, licensees, or the public in general.

B. To cause no unnecessary or unreasonable obstruction in Grantor's operations or interruption of travel over or upon the Grantor Property.

6. **Indemnification.** Each party hereby indemnifies and agrees to hold the other party harmless from and against any loss, cost, damage, or expense, including all claims for death or injury to persons or damage to property, and including, without limitation, attorneys' fees and court costs, which may be suffered or incurred by the other parties and which may arise out of or in connection with, by reason of the actions of or the failure to take action by such party, or the negligence or intentional misconduct of such party, its agents, representatives, contractors or employees, in the conduct of the construction or maintenance performed by such party as contemplated under this Agreement or otherwise in connection with the exercise by that party of the rights set forth in this Agreement.

7. **Default.** Upon the failure of either party to comply with such party's obligations under the terms of this Agreement, the non-defaulting party shall deliver notice to the defaulting party, and if such default is not cured within thirty (30) days after receipt of such written notice (or such longer period of time provided that the defaulting party is diligently prosecuting the cure of the default) the other party shall be entitled to commence an action against such defaulting party for any relief allowed by law, including, without limitation, money damages, injunctive relief, or any combination thereof. In any such action, the prevailing party shall be entitled to recover its costs and attorneys' fees. Notwithstanding any provision herein to the contrary, in no event shall Grantor be liable for consequential, punitive or speculative damages.

8. **Binding Effect.** As used herein, the terms "Grantee" and "Grantor" shall mean the owners, from time to time, of the Commercial Parcel (as to "Grantee"), and of the Phase 3 Residential Property and of the Phase 4 Residential Property (as to "Grantor"), respectively. In the event of a sale or conveyance by an owner of its fee simple interest in such property (other than the granting of a mortgage), the owner so conveying such interest shall be relieved, from and after the date of transfer, of all obligations and liabilities accruing thereafter pursuant to this Agreement, and the grantee shall succeed to such owner's rights, obligations, and liabilities hereunder.

9. **Governing Law.** This Agreement shall be governed by and construed under the laws of the State of Florida. The venue of any action brought to enforce or construe this Agreement shall be Sarasota County, Florida.

10. **Priority of Easements.** The easements granted by this Agreement shall be superior in priority to any mortgages, the foreclosure of which could otherwise terminate such easements.

11. **Notices.** Any notice, request, demand or other communication required or permitted be given under this Agreement shall be in writing, addressed as follows or as otherwise instructed pursuant to notice given under the terms of this Section, and shall be deemed given or delivered (a) when personally delivered, or (b) three (3) days after mailing by deposit with the United States Postal Service, postage prepaid, by certified or registered mail, return receipt requested, or (c) one (1) day after acceptance for delivery by Federal

Express or any other nationally recognized overnight delivery service, or (d) upon transmittal by facsimile/telecopy or by e-mail (which may include WORD or PDF attachments) along with confirmed receipt an additional copy sent by U.S. Mail to:

To Grantor:

Skye Ranch Master Association, Inc.
Attn: Jason Boaz, President
551 N. Cattlemen Road, Suite 200
Sarasota, FL 34232
Phone: (941) 326-7272
Email: JBoaz@taylormorrison.com

With a copy to:

Stephen L. Kussner, Esquire
GrayRobinson, P.A.
401 E. Jackson Street, Suite 2700
Tampa, Florida 33602
Phone: (813) 273-5296
Email: stephen.kussner@gray-robinson.com

And to:

Taylor Morrison of Florida, Inc.
Attn: Kristy Boss, Esquire
Deputy General Counsel
1211 N. Westshore Boulevard, Suite 512
Tampa, Florida 33607
Phone: (813) 330-2431
Email: kboss@taylormorrison.com

To Grantor:

LT Ranch Community Development
District
Attn: James P. Ward
PFM Management Services LLC
2301 Northeast 37th Street
Fort Lauderdale, FL 33308
Phone: 954-658-4900
Email: wardj@pfm.com

To Grantee:

DLT of SW Florida, LLC
Attn: David L. Turner
10139 Ruffled Fern Lane
Sarasota, FL 34241
Phone: (941) 724-7316
Email: dogdocdlt@netscape.net

CHT of SW Florida, LLC
Attn: Charles H. Turner
3702 Beneva Oaks Blvd.
Sarasota, FL 34238
Phone: 941-915-2105
Email: chuckturner11708@hotmail.com

KDP of SW Florida, LLC
Attn: Kathryn D. Peterson
505 Kenbrook Drive
Atlanta, GA 30327
Phone: (404) 748-4546
Email: katepeterson77@gmail.com

JLT of SW Florida, LLC
Attn: James L. Turner
50 Central Avenue, Eighth Floor
Sarasota, FL 34236
Phone: 941-321-7706
Email: jturner@williamsparker.com

With a copy to:

Williams Parker Harrison Dietz &
Getzen
Attn: James L. Turner, Esq.
50 Central Avenue, Eighth Floor
Sarasota, FL 34236
Phone: (941) 329-6612
Email: jturner@williamsparker.com

[Signature pages to follow]

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement by their respective undersigned, duly authorized officers as of the date first above written.

Signature of Witness

SKYE RANCH MASTER ASSOCIATION, INC., a Florida not-for-profit corporation

Print Name of Witness

By: _____

Witness Address: _____

Print Name: _____

As its: _____

GRANTOR

Signature of Witness

Print Name of Witness

Witness Address: _____

STATE OF FLORIDA
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ____ day of May 2026, by _____ as _____ of **Skye Ranch Master Association, Inc.**, a Florida not-for-profit corporation, on behalf of the corporation. The above-named person is personally known to me or has produced _____ as identification. If no type of identification is indicated, the above-named person is personally known to me.

(Notary Seal)

Signature of Notary Public

Print Name of Notary Public

I am a Notary Public of the State of Florida, and my commission expires on _____.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement by their respective undersigned, duly authorized officers as of the date first above written.

Signature of Witness

Print Name of Witness

Witness Address: _____

Signature of Witness

Print Name of Witness

Witness Address: _____

LT RANCH COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Sarasota County, Florida

By: _____

Print Name: _____

As its: _____

GRANTOR

STATE OF FLORIDA
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ____ day of May 2026, by _____ as _____ of **LT Ranch Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Sarasota County, Florida, on behalf of the district. The above-named person is personally known to me or has produced _____ as identification. If no type of identification is indicated, the above-named person is personally known to me.

Signature of Notary Public

Print Name of Notary Public

(Notary Seal)

I am a Notary Public of the State of Florida, and my commission expires on _____.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement by their respective undersigned, duly authorized officers as of the date first above written.

Signature of Witness

**DLT OF SW FLORIDA, LLC, a Florida
limited liability company**

Print Name of Witness

By: _____

Witness Address: _____

David L. Turner
As its Manager

GRANTEE

Signature of Witness

Print Name of Witness

Witness Address: _____

STATE OF FLORIDA
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ____ day of May 2026, by David L. Turner, as Manager of **DLT of SW Florida, LLC**, a Florida limited liability company, on behalf of the company. The above-named person is personally known to me or has produced _____ as identification. If no type of identification is indicated, the above-named person is personally known to me.

(Notary Seal)

Signature of Notary Public

Print Name of Notary Public

I am a Notary Public of the State of Florida,
and my commission expires on _____.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement by their respective undersigned, duly authorized officers as of the date first above written.

Signature of Witness

**CHT OF SW FLORIDA, LLC, a Florida
limited liability company**

Print Name of Witness

By: _____

Witness Address: _____

Charles H.. Turner
As its Manager

GRANTEE

Signature of Witness

Print Name of Witness

Witness Address: _____

STATE OF FLORIDA
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ____ day of May 2026, by Charles H. Turner, as Manager of **CHT of SW Florida, LLC**, a Florida limited liability company, on behalf of the company. The above-named person is personally known to me or has produced _____ as identification. If no type of identification is indicated, the above-named person is personally known to me.

(Notary Seal)

Signature of Notary Public

Print Name of Notary Public

I am a Notary Public of the State of Florida,
and my commission expires on _____.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement by their respective undersigned, duly authorized officers as of the date first above written.

Signature of Witness

**KDP OF SW FLORIDA, LLC, a Florida
limited liability company**

Print Name of Witness

By: _____

Witness Address: _____

Kathryn D. Peterson
As its Manager

GRANTEE

Signature of Witness

Print Name of Witness

Witness Address: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ____ day of May 2026, by Kathryn D. Peterson, as Manager of **KDP of SW Florida, LLC**, a Florida limited liability company, on behalf of the company. The above-named person is personally known to me or has produced _____ as identification. If no type of identification is indicated, the above-named person is personally known to me.

(Notary Seal)

Signature of Notary Public

Print Name of Notary Public

I am a Notary Public of the State of Florida,
and my commission expires on _____.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement by their respective undersigned, duly authorized officers as of the date first above written.

Signature of Witness

**JLT OF SW FLORIDA, LLC, a Florida
limited liability company**

Print Name of Witness

By: _____

Witness Address: _____

James L. Turner
As its Manager

GRANTEE

Signature of Witness

Print Name of Witness

Witness Address: _____

STATE OF FLORIDA
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ____ day of May 2026, by James L. Turner, as Manager of **JLT of SW Florida, LLC**, a Florida limited liability company, on behalf of the company. The above-named person is personally known to me or has produced _____ as identification. If no type of identification is indicated, the above-named person is personally known to me.

(Notary Seal)

Signature of Notary Public

Print Name of Notary Public

I am a Notary Public of the State of Florida,
and my commission expires on _____.

EXHIBIT "A"
Commercial Property

DESCRIPTION: A parcel of land lying in Sections 15, 16, 21, and 22, Township 37 South, Range 19 East, Sarasota County, Florida, and being more particularly described as follows:

COMMENCE at the Southwest corner of said Section 15, run thence along the West boundary of said Section 15, N.00°07'11"E., 869.75 feet to a point on the Southerly right of way line of Clark Road (State Road No. 72) per Florida Department of Transportation Right of Way Map Section No. 17070 (105) 2501; thence along said Southerly right of way line of Clark Road the following two (2) courses 1) S.55°49'33"E., a distance of 135.63 feet to the **POINT OF BEGINNING**; 2) continue S.55°49'33"E., a distance of 983.00 feet; thence S.34°10'27"W., a distance of 799.95 feet; thence N.55°49'53"W., a distance of 554.21 feet; thence N.55°49'33"W., a distance of 523.85 feet to a point of curvature; thence Northerly, 39.27 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°00'16" (chord bearing N.10°49'25"W., 35.36 feet) to a point of tangency; thence N.34°10'43"E., a distance of 655.00 feet; thence S.55°49'33"E., a distance of 40.00 feet; thence N.79°10'54"E., a distance of 113.13 feet; thence N.34°10'43"E., a distance of 40.01 feet to the **POINT OF BEGINNING**.

Containing 19.997 acres, more or less.

All Together Containing 701.656 acres, more or less.

EXHIBIT "B"
Addition to Commercial Parcel

COMMENCE AT THE WESTERNMOST CORNER OF TRACT 621, AS DEPICTED AND RECORDED IN LT RANCH NEIGHBORHOOD ONE, A SUBDIVISION IN PLAT BOOK 53, PAGE 175, PUBLIC RECORDS OF SARASOTA COUNTY, FLORIDA, SAID POINT ALSO BEING THE POINT OF BEGINNING; THENCE S.34°10'27"W., ALONG THE SOUTHEASTERLY LINE OF TRACT 101, SAID SUBDIVISION, DISTANCE OF 655.00 FEET TO THE POINT OF CURVATURE OF A CURVE TO THE LEFT HAVING A RADIUS OF 25.00 FEET, A CHORD WHICH BEARS S.10°49'25"E. 35.36 FEET, AND A CENTRAL ANGLE OF 90°00'16"; THENCE SOUTHERLY ALONG SAID SOUTHEASTERLY LINE AND THE ARC OF SAID CURVE, A DISTANCE OF 39.27 FEET; THENCE N.55°49'17"W., ALONG THE NORTHEASTERLY LINE OF THAT CERTAIN ACCESS EASEMENT AS DESCRIBED AND RECORDED IN OFFICIAL RECORDS INSTRUMENT 2019099799 AND THE NORTHWESTERLY EXTENSION THEREOF, A DISTANCE OF 40.00 FEET; THENCE N.34°10'43"E., ALONG THE SOUTHEASTERLY LINE OF THAT CERTAIN 150 FOOT WIDE ACCESS EASEMENT, AS DEPICTED AND RECORDED IN OFFICIAL RECORDS INSTRUMENT 2015078648, A DISTANCE OF 680.00 FEET; THENCE S.55°49'17"E., A DISTANCE OF 14.95 FEET TO THE POINT OF BEGINNING, BEING AND LYING ENTIRELY WITHIN TRACT 101, AS DEPICTED AND RECORDED IN LT RANCH NEIGHBORHOOD ONE, A SUBDIVISION IN PLAT BOOK 53, PAGE 175, PUBLIC RECORDS OF SARASOTA COUNTY, FLORIDA, AND IN SECTION 16, TOWNSHIP 37 SOUTH, RANGE 19 EAST, SARASOTA COUNTY, FLORIDA.

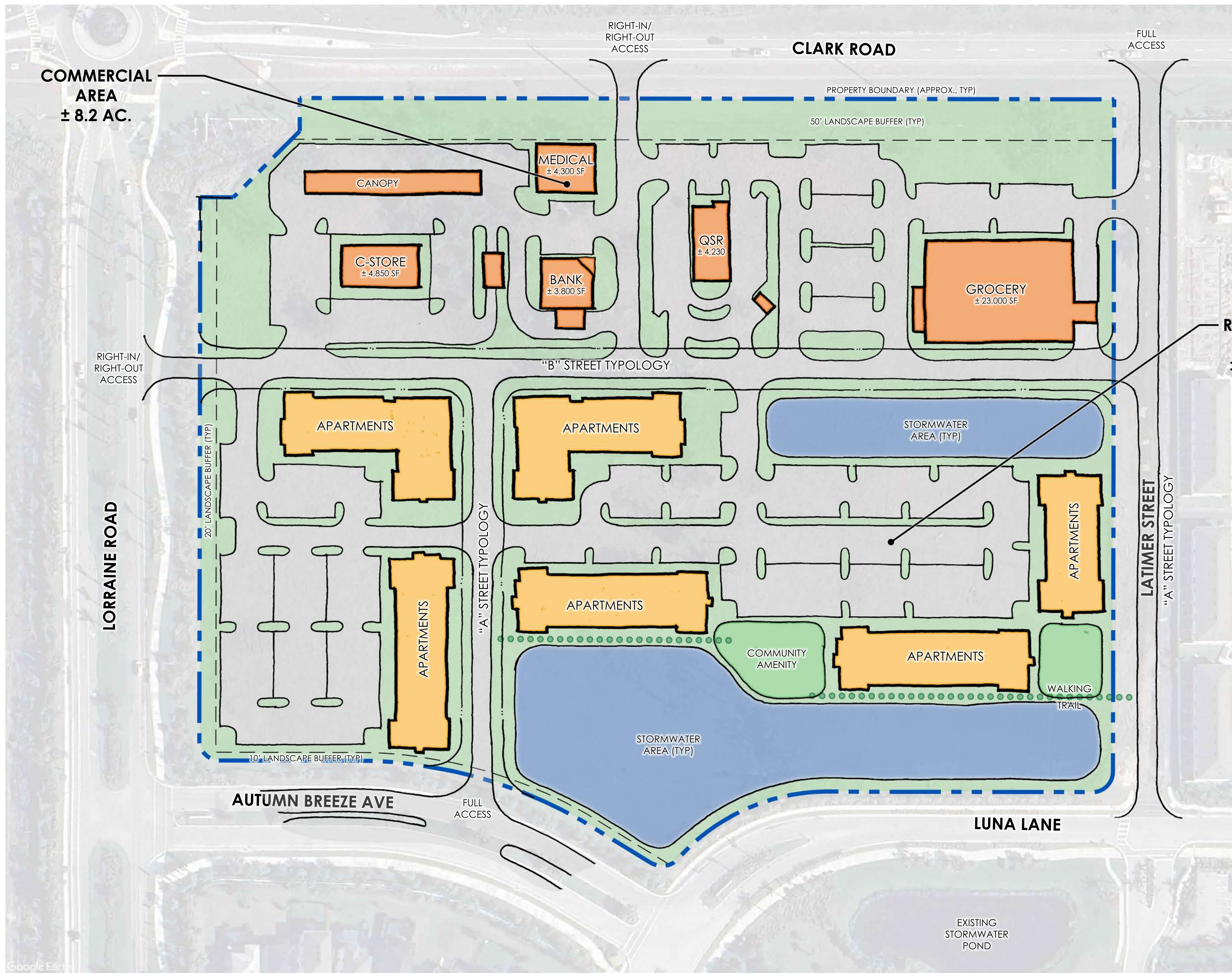
SUBJECT TO PERTINENT EASEMENTS, RIGHTS OF WAY, AND RESTRICTIONS OF RECORD, IF ANY,

CONTAINING 10,318 SQUARE FEET OR 0.24 ACRES, MORE OR LESS.

EXHIBIT "C"
Easement Area

TRACT 723, AS DEPICTED AND RECORDED IN SKYE RANCH NEIGHBORHOOD TWO TOWNHOMES, A SUBDIVISION, IN PLAT BOOK 55, PAGE 134 OF THE PUBLIC RECORDS OF SARASOTA COUNTY, FLORIDA.

TRACT 619, AS DEPICTED AND RECORDED IN LT RANCH NEIGHBORHOOD ONE, A SUBDIVISION, IN PLAT BOOK 53, PAGE 175 OF THE PUBLIC RECORDS OF SARASOTA COUNTY, FLORIDA.



**RESIDENTIAL AREA
± 13.0 AC.**

SITE DATA		% OF TOTAL VILLAGE CENTER	
LAND USE	ACREAGE (±)	CURRENT PLAN	REQUIRED
VILLAGE CENTER AREA	32.2	100%	
Townhomes	11.0	75%	15% Min
Apartments	13.0		
Commercial	8.2	25%	75% Max
Public Space			5% Min
Park/Recreation			5% Min
Apartment Unit Mix		PARKING REQUIRED (1 PER BEDROOM)	
	UNIT COUNT		
1 - Bedroom	121	121	
2 - Bedroom	166	332	
3 - Bedroom	35	105	
		65	Visitors (1 per 5 Units)
TOTAL	322	623	

NOTE: BASED ON THE SARASOTA COUNTY LAND DEVELOPMENT CODE, THERE IS NOT SUFFICIENT AREA FOR PARKING ON THIS SITE TO SUPPORT THIS APARTMENT MIX. A FURTHER PARKING STUDY WILL BE NEEDED ONCE FINAL LAYOUT PLANS AND QUANTITIES CAN BE DETERMINED.

PLAN NOTES

1. THIS CONCEPT PLAN WAS BASED ON DUE DILLIGENCE INFORMATION AND MAPPING SOURCES AVAILABLE AT THE TIME AND IS SUBJECT TO CHANGE BASED ON FUTURE INFORMATION INCLUDING FURTHER SITE EVALUATION AND ENGINEERING STUDIES (MASTER UTILITY AND DRAINAGE PLANNING, ROADWAY WIDENING IMPROVEMENTS, ETC.)
2. THE INTENTION OF THIS CONCEPT SKETCH IS TO EVALUATE THE POTENTIAL DEVELOPMENT YIELD AND RELATIONSHIPS BETWEEN VARIOUS LAND USES. THIS SHOULD BE USED ONLY AS A GUIDE FOR FURTHER DETAILED STUDY OF THIS SITE.
3. DEVELOPMENT ON THIS SITE IS SUBJECT TO REGULATORY REVIEW WHICH MAY IMPACT THE YIELD AND SITE LAYOUTS REFLECTED HEREIN, INCLUDING A LOSS OF OVERALL DENSITY AND SIZE OF PROPOSED ELEMENTS. THIS DRAWING IS INTENDED FOR INTERNAL USE AND REVIEW AND IS NOT INTENDED FOR USE IN AGENCY SUBMITTALS OR MEETINGS.
4. THE SKYE RANCH 2050 VILLAGE PLAN HAS SPECIFIC REQUIREMENTS FOR DEVELOPMENT ON THIS SITE WHICH MAY CAUSE PLAN REVISIONS TO BE REQUESTED BY SARASOTA COUNTY UPON THEIR REVIEW.



Ron Turner Supervisor of Elections

Sarasota County: Our County. Our Vote.

April 15, 2026

Katherine Selchan
2301 NE 37th Street
Ft. Lauderdale, FL 33308

RE: Registered Electors

Dear Ms. Carvalho:

Listed below is the total number of registered electors for the LR Ranch Community Development District as of April 15, 2026.

Registered Electors: 1903

Sincerely,

Ron Turner
Supervisor of Elections
Sarasota County

Attachment

RT/ajw



Special District candidates must file their qualifying paperwork with the **Sarasota County Supervisor of Elections office** any time between **Noon on Monday, June 8, 2026 and Noon on Friday, June 12, 2026**. All qualifying fees and paperwork must be completed and received by the Supervisor of Elections office before the end of qualifying period, **Noon on Friday, June 12, 2026**, at the following address:

**Sarasota County Election Operations Center
4440 Fruitville Road
Sarasota, Florida**

“OR any one of three office locations listed below”

Sarasota Office
Terrace Building
2001 Adams Lane
Sarasota, FL 34237

Venice Office
Robert L. Anderson Admin Ctr.
4000 S Tamiami Trail
Venice, FL 34293

North Port Office
Biscayne Plaza
13640 Tamiami Trail
North Port, FL 34287

For more information, you may contact the Candidates Team via email at Candidates@SarasotaVotes.gov, or by telephone at: 941-861-8606.

The Supervisor of Elections office may accept and hold qualifying papers submitted on **Tuesday, May 26, 2026** to be processed and filed during the qualifying period.

As part of the qualifying process, candidates are also required to file a financial disclosure form with the Florida Commission on Ethics through the [Electronic Financial Disclosure Management System \(EFDMS\)](#) and click on the **I am a Candidate** box.

These forms must be completed and received by the Supervisor of Elections office no later than **noon on Friday - June 12, 2026**.

LT Ranch

Community Development District

Financial Statements
March 31, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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LT Ranch Community Development District

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**LT Ranch Community Development District
Balance Sheet
for the Period Ending March 31, 2026**

	Governmental Funds										Totals (Memorandum Only)	
	General Fund	Debt Service Funds				Capital Project Funds			Account Groups			
		Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2024	General Long Term Debt	General Fixed Assets		
Assets												
Cash and Investments												
Truist - Checking Account	\$ 913,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 913,398
FMIT - Investment Account	804,987	-	-	-	-	-	-	-	-	-	-	804,987
Debt Service Fund												
Reserve Account	-	475,000	85,090	458,313	268,961	-	-	-	-	-	-	1,287,363
Revenue Account	-	1,300,738	214,286	1,076,301	583,389	-	-	-	-	-	-	3,174,714
Prepayment Account	-	1,078	-	33,241	-	-	-	-	-	-	-	34,319
Construction Account	-	-	-	-	-	-	2,185	17	-	-	-	2,202
Accounts Receivable												
Due from Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets - Non-Current												
Other Assets - Non-Current	5,437	-	-	-	-	-	-	-	-	-	-	5,437
Unamortized Prem/Discount on Bonds Payable												
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	19,747	-	-	-	-	19,747
Amount Available in Debt Service Funds												
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	3,644,046	-	-	3,644,046
Amount to be Provided by Debt Service Funds												
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	34,155,954	-	-	34,155,954
Investment in General Fixed Assets (net of depreciation)												
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	23,024,269	-	23,024,269
Total Assets	\$ 1,723,822	\$ 1,776,816	\$ 299,376	\$ 1,567,855	\$ 852,350	\$ -	\$ 21,932	\$ 17	\$ 37,800,000	\$ 23,024,269	\$ -	\$ 67,066,437

LT Ranch Community Development District
Balance Sheet
for the Period Ending March 31, 2026

	Governmental Funds										Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds				Capital Project Funds			General Long Term Debt	General Fixed Assets			
		Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2024					
Liabilities													
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advances	-	-	-	-	-	-	-	1,279,161	-	-	-	-	1,279,161
Due to Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion (Due within 12 months)													
Series 2019	-	-	-	-	-	-	-	-	\$365,000	-	-	-	365,000
Series 2022-1	-	-	-	-	-	-	-	-	\$35,000	-	-	-	35,000
Series 2022-2	-	-	-	-	-	-	-	-	205,000	-	-	-	205,000
Series 2024	-	-	-	-	-	-	-	-	\$115,000	-	-	-	115,000
Long Term													
Series 2019	-	-	-	-	-	-	-	-	14,640,000	-	-	-	14,640,000
Series 2022-1	-	-	-	-	-	-	-	-	2,280,000	-	-	-	2,280,000
Series 2022-2	-	-	-	-	-	-	-	-	12,680,000	-	-	-	12,680,000
Series 2024	-	-	-	-	-	-	-	-	\$7,480,000	-	-	-	7,480,000
Unamortized Prem or (Disc) on Bonds Payable	-	-	-	-	-	-	54,012	-	-	-	-	-	54,012
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,012</u>	<u>\$ -</u>	<u>\$ 1,279,161</u>	<u>\$ 37,800,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,133,173</u>
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	23,024,269	-	23,024,269
Fund Balance													
Restricted													
Beginning: October 1, 2025 (Unaudited)	-	1,125,462	193,260	986,396	521,027	(53,591)	19,757	(1,279,340)	-	-	-	-	1,512,972
Results from Current Operations	-	651,354	106,115	581,459	331,323	(421)	2,175	196	-	-	-	-	1,672,201
Unassigned													
Beginning: October 1, 2025 (Unaudited)	552,283	-	-	-	-	-	-	-	-	-	-	-	552,283
Allocation of Fund Balance													
Reserve for First Two Months Operations	325,252	-	-	-	-	-	-	-	-	-	-	-	325,252
Extraordinary Capital/Operations Reserve	379,531	-	-	-	-	-	-	-	-	-	-	-	379,531
Results of Current Operations	1,171,539	-	-	-	-	-	-	-	-	-	-	-	1,171,539
Total Fund Equity and Other Credits	<u>\$ 1,723,822</u>	<u>\$ 1,776,816</u>	<u>\$ 299,376</u>	<u>\$ 1,567,855</u>	<u>\$ 852,350</u>	<u>\$ (54,012)</u>	<u>\$ 21,932</u>	<u>\$ (1,279,143)</u>	<u>\$ -</u>	<u>\$ 23,024,269</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,933,264</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,723,822</u>	<u>\$ 1,776,816</u>	<u>\$ 299,376</u>	<u>\$ 1,567,855</u>	<u>\$ 852,350</u>	<u>\$ -</u>	<u>\$ 21,932</u>	<u>\$ 17</u>	<u>\$ 37,800,000</u>	<u>\$ 23,024,269</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,066,437</u>

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	1,122	4,987	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	12,530	1,881,560	2,067,227	91%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(169,983)	0%
Contributions Private Sources				
Cost Share Program - LT Ranch South CDD	-	-	281,076	0%
Developer Funding - Initial Reserve	-	250,000	250,000	100%
Total Revenue and Other Sources	\$ 13,652	\$ 2,136,547	\$ 2,428,320	88%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	200	1,000	3,200	31%
Executive				
Professional Management	4,417	26,500	53,000	50%
Financial and Administrative				
Audit Services	-	4,600	7,500	61%
Accounting Services	3,000	18,000	36,000	50%
Assessment Roll Services	3,000	18,000	36,000	50%
Arbitrage Rebate Services	-	1,500	1,500	100%
Other Contractual Services				
Legal Advertising	-	217	3,200	7%
Trustee Services	-	12,954	17,000	76%
Dissemination Agent Services	-	200	8,000	3%
Bond Amortization Schedules	-	-	1,000	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	45	113	200	56%
Computer Services - Website Development	-	1,200	2,400	50%
Insurance				
	-	29,501	28,962	102%
Printing & Binding				
	342	342	500	68%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	3,443	15,000	23%
Other General Government Services				
Engineering/ Field Services	-	550	7,500	7%
Other Misc Charges - Sarasota County Tax	-	30	30	100%
Sub-total	\$ 11,003	\$ 118,324	\$ 221,417	

Prepared by:

JWARD and Associates, LLC

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Conservation and Resource MGMT - Re-Use System				
Utility Services				
Electric Service	2,223	16,903	31,647	53%
Re-Use Water (Sarasota County)	-	17,788	39,600	45%
Repairs and Maintenance				
Irrigation System (Line Distribution)	-	-	12,000	0%
Irrigation System (Pump Station)	3,950	9,650	14,000	69%
Sub-total	\$ 6,173	\$ 44,340	\$ 97,247	
Stormwater Management Services				
Lake, Lake Bank and Littoral Shelf Maintenance				
Professional Services				
Asset Management	4,170	15,665	65,000	24%
Repairs and Maintenance				
Aquatic Weed Control	7,467	44,802	94,000	48%
Detention Area Maintenance	-	-	3,700	0%
Littoral Shelf Planting	-	-	4,000	0%
Control Structures, Catch Basins & Outfalls	-	1,280	32,000	4%
Midgefly Treatment	-	-	6,000	0%
Lake Bank Erosion Control	-	-	5,000	0%
Preserve Services				
Wetland Maintenance	390	81,128	158,900	51%
Enhancement Area Maintenance	2,000	68,613	86,400	79%
Creation Area Maintenance	3,200	16,025	60,900	26%
Shell Path Regrading	-	10,140	18,000	56%
Green Way Trail System				
Green Way Maintenance	6,737	16,841	24,000	70%
Secondary Drainage System	-	3,368	8,000	42%
Herbicide Maintenance	-	-	20,000	0%
Contingencies	2,926	2,926	10,418	28%
Sub-total	\$ 26,889	\$ 260,787	\$ 596,318	
Road and Street Facilities (Lorraine, Skye Ranch, Latimer)				
Professional Services				
Asset Management	1,814	13,237	35,000	38%
SWFWMD Reporting Re-use System	-	-	3,000	0%
Utility Services				
Electric - Street Lights	810	5,079	8,400	60%

Prepared by:

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Landscape Maintenance				
Lorraine Road				
Routine Maintenance	79,105	226,940	437,130	52%
Pressure Cleaning	-	20,620	9,000	229%
Vehicular Damage	2,385	2,385	2,500	95%
Tree Trimming	19,622	19,622	24,000	82%
Landscape Replacements	-	-	15,000	0%
Mulch Installation	-	-	26,000	0%
Annuals	5,000	10,000	18,000	56%
Roadway Lighting	-	-	4,500	0%
Irrigation Repairs	253	6,093	11,000	55%
Hog Damage	-	-	4,000	0%
Contingencies	-	-	11,023	0%
Skye Ranch Rd, Lattimer, Luna Ln				
Routine Maintenance	16,911	50,734	101,467	50%
Pressure Cleaning	-	11,345	6,000	189%
Vehicular Damage	-	-	2,500	0%
Tree Trimming	-	-	10,000	0%
Landscape Replacements	2,863	2,863	9,000	32%
Mulch Installation	-	-	36,000	0%
Annuals	3,977	7,636	7,000	109%
Roadway Lighting	-	-	500	0%
Irrigation Repairs	-	-	4,000	0%
Hog Damage	-	-	1,000	0%
Contingencies	-	-	3,549	0%
Sub-total	\$ 132,739	\$ 376,554	\$ 789,569	
Community Park				
Professional Services				
Asset Management	1,819	7,461	30,000	25%
Utility Services				
Electric - Snack Shack Lighting	61	430	858	50%
Water and Sewer - Snack Shake Utilities	187	1,134	2,035	56%
Repairs and Maintenance				
Sand Replacement	-	-	2,000	0%
Janitorial	4,350	20,845	54,000	39%
Gate Repairs and Maintenance	-	-	3,000	0%
Pressure Cleaning	-	-	18,000	0%

Prepared by:

JPWARD and Associates, LLC

**LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Landscape Maintenance				
Floritam Grass Areas				
Mowing/Edging/Weeding	33,537	107,172	250,000	43%
Irrigation System				
Irrigation - Line Distribution System	-	-	2,000	0%
Mulch Installation				
Park excluding Playground Areas	-	17,675	6,000	295%
ADA Compliant Mulch for Playground	-	-	2,500	0%
Landscape Replacements				
	-	-	8,000	0%
Repairs and Maintenance - Snack Shack				
Building Maintenance	-	-	2,000	0%
Miscellaneous Repairs	-	-	5,000	0%
Playground				
Miscellaneous Repairs	-	-	8,000	0%
Dog Park				
Miscellaneous Repairs	-	1,936	5,000	39%
Outdoor Sport Fields				
Miscellaneous Repairs	-	-	3,500	0%
Outdoor Sports Fields Expense	-	350	6,000	6%
Contingencies	-	8,000	10,876	74%
Sub-total	\$ 39,953	\$ 165,003	\$ 418,769	
Reserve Allocations				
Extraordinary Capital/Operations	25,417	152,500	305,000	50%
Sub-total	\$ 25,417	\$ 152,500	\$ 305,000	
Total Expenditures and Other Uses	\$ 242,174	\$ 1,117,508	\$ 2,428,320	46%
Net Increase/ (Decrease) in Fund Balance	(228,521)	1,019,039	(0)	
Fund Balance - Beginning	1,926,927	552,283	552,283	
Additions to Extraordinary Cap/Oper Reserve	25,417	152,500	305,000	
Fund Balance - Ending	\$ 1,723,822	\$ 1,723,822	\$ 857,283	

LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,274	8,808	19,991	44%
Revenue Account	3,432	13,937	24,521	57%
Special Assessment Revenue				
Special Assessments - On Roll	6,312	947,900	1,022,652	93%
Other Fees and Charges				
Discounts for Early Payment	-	-	(66,906)	0%
Intragovernmental Transfer In	-	428	-	0%
Total Revenue and Other Sources	\$ 11,018	\$ 971,074	\$ 1,000,258	97%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2019	-	-	365,000	0%
Principal Debt Service - Early Redemptions				
Series 2019	-	25,000	-	0%
Interest Expense				
Series 2019	-	294,720	589,440	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ 319,720	\$ 954,440	33%
Net Increase/ (Decrease) in Fund Balance	11,018	651,354	45,818	
Fund Balance - Beginning	1,765,798	1,125,462	1,125,462	
Fund Balance - Ending	\$ 1,776,816	\$ 1,776,816	\$ 1,171,280	

LT Ranch Community Development District
Debt Service Fund - Series 2022-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	228	1,579	3,576	44%
Revenue Account	1	2	4	38%
Capitalized Interest Account	-	7	58	13%
Special Assessment Revenue				
Special Assessments - On Roll	1,156	173,559	183,003	95%
Other Fees and Charges				
Discounts for Early Payment	-	-	(8,007)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	\$ 1,385	\$ 175,147	\$ 178,634	98%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022-1	-	-	35,000	0%
Interest Expense				
Series 2022-1	-	66,889	133,778	50%
Intragovernmental Transfer Out	-	2,143	-	0%
Total Expenditures and Other Uses	\$ -	\$ 69,032	\$ 168,778	41%
Net Increase/ (Decrease) in Fund Balance	1,385	106,115	9,856	
Fund Balance - Beginning	297,991	193,260	193,260	
Fund Balance - Ending	\$ 299,376	\$ 299,376	\$ 203,116	

LT Ranch Community Development District
Debt Service Fund - Series 2022-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,229	8,501	19,297	44%
Revenue Account	4	15	20	74%
Capitalized Interest Account	0	0	3	4%
Special Assessment Revenue				
Special Assessments - On Roll	6,084	913,633	986,846	93%
Special Assessments - Prepayments	-	32,381	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(65,785)	0%
Total Revenue and Other Sources	\$ 7,318	\$ 954,531	\$ 940,381	102%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022-2	-	-	205,000	0%
Principal Debt Service - Early Redemptions				
Series 2022-2	-	15,000	-	0%
Interest Expense				
Series 2022-2	-	358,073	716,145	50%
Total Expenditures and Other Uses	\$ -	\$ 373,073	\$ 921,145	41%
Net Increase/ (Decrease) in Fund Balance	7,318	581,459	19,236	
Fund Balance - Beginning	1,560,537	986,396	986,396	
Fund Balance - Ending	\$ 1,567,855	\$ 1,567,855	\$ 1,005,632	

LT Ranch Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	721	4,983	11,305	44%
Revenue Account	1,534	5,434	5,845	93%
Capitalized Interest Account	-	-	2,207	0%
Special Assessment Revenue				
Special Assessments - On Roll	3,553	533,583	575,619	93%
Other Fees and Charges				
Discounts for Early Payment	-	-	(37,825)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	\$ 5,808	\$ 544,000	\$ 557,151	98%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022-2	-	-	115,000	0%
Interest Expense				
Series 2022-2	-	212,678	425,355	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ 212,678	\$ 540,355	39%
Net Increase/ (Decrease) in Fund Balance	5,808	331,323	16,796	
Fund Balance - Beginning	846,541	521,027	521,027	
Fund Balance - Ending	\$ 852,350	\$ 852,350	\$ 537,823	

LT Ranch Community Development District
Capital Projects Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	-	7	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	\$ -	\$ 7	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	428	-	0%
Total Expenditures and Other Uses	\$ -	\$ 428	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ (421)	\$ -	
Fund Balance - Beginning	\$ (54,012)	\$ (53,591)	\$ -	
Fund Balance - Ending	\$ (54,012)	\$ (54,012)	\$ -	

**LT Ranch Community Development District
Capital Projects Fund - Series 2022-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	6	32	-	0%
Intragovernmental Transfer In	-	2,143	-	0%
Total Revenue and Other Sources	<u>\$ 6</u>	<u>\$ 2,175</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	\$ 6	\$ 2,175	\$ -	
Fund Balance - Beginning	\$ 21,926	\$ 19,757	\$ -	
Fund Balance - Ending	<u><u>\$ 21,932</u></u>	<u><u>\$ 21,932</u></u>	<u><u>\$ -</u></u>	

LT Ranch Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	0	196	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	\$ 0	\$ 196	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 0	\$ 196	\$ -	
Fund Balance - Beginning	\$ (1,279,144)	\$ (1,279,340)	\$ -	
Fund Balance - Ending	\$ (1,279,143)	\$ (1,279,143)	\$ -	

**LT Ranch Community Development District
Capital Projects Fund - Lorraine Road
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Developer Contributions				
TM - Lorraine Rd Widening	\$ -	\$ 55,996	\$ -	0%
Total Revenue and Other Sources	\$ -	\$ 55,996	\$ -	0%
Expenditures and Other Uses				
Professional Services				
Legal - Lorraine Rd Widening	-	-	-	0%
Capital Outlay				
Engineering	-	-	-	0%
Construction in Progress	-	55,996	-	0%
Total Expenditures and Other Uses	\$ -	\$ 55,996	-	0%
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	
Fund Balance - Beginning	-	-	-	
Fund Balance - Ending	\$ -	\$ -	\$ -	

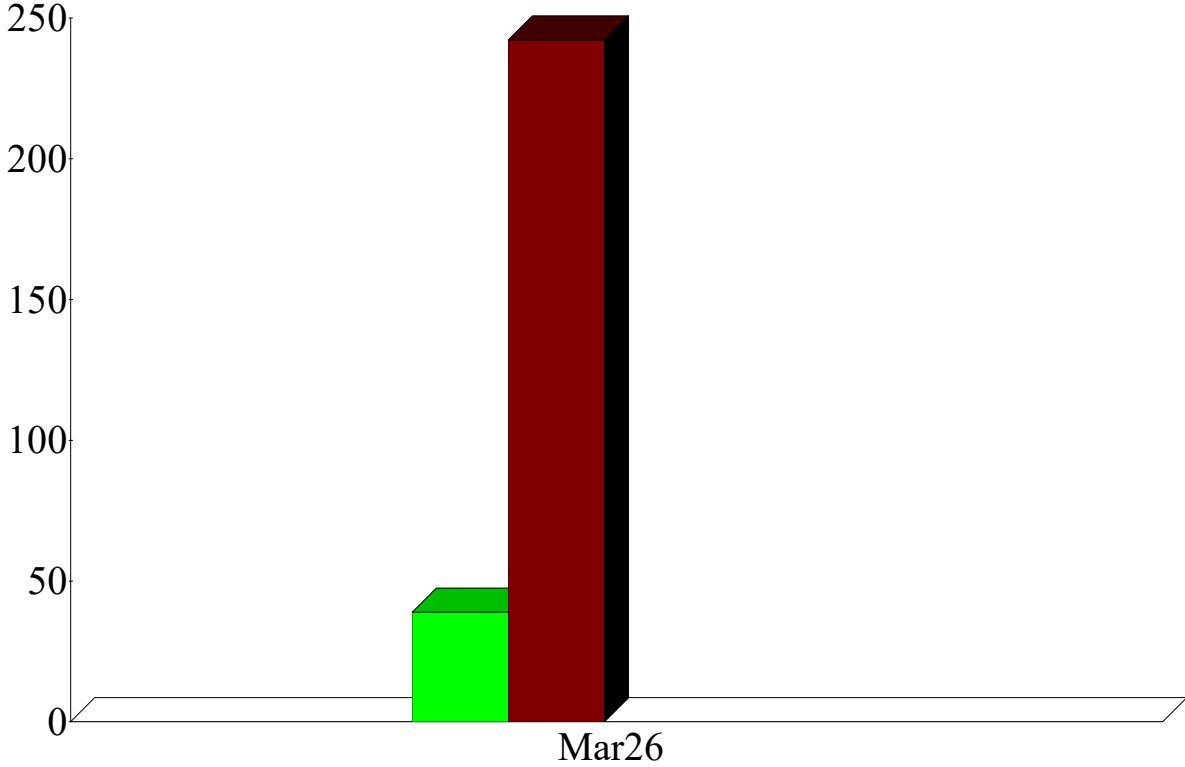
LT Ranch Community Development District

Income and Expense by Month

March 2026

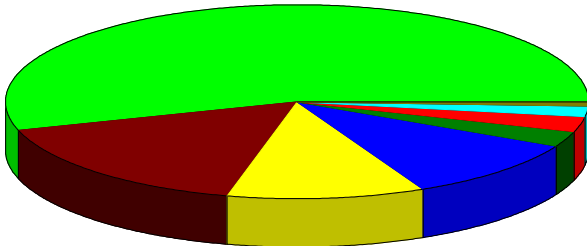


\$ in 1,000's



Expense Summary March 2026

5410000 · Road and Street Fac	54.81%
5720000 · Community Park (CP-	16.50
5380000 · Stormwater Managem	11.10
9099000 · Reserve Additons	10.50
5130000 · Financial and Administ	2.64
5370000 · Conservation and Reso	2.55
5120000 · Executive	1.82
5110000 · Legislative	0.08
Total	\$242,173.66



By Account

LT Ranch

Community Development District

Financial Statements *April 30, 2026*

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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LT Ranch Community Development District

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**LT Ranch Community Development District
Balance Sheet
Through April 30, 2026**

	Governmental Funds											Totals (Memorandum Only)
	General Fund	Debt Service Funds				Capital Project Funds			Account Groups			
		Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2024	General Long Term Debt	General Fixed Assets		
Assets												
Cash and Investments												
Truist - Checking Account	\$ 456,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 456,818
FMIT - Investment Account	1,208,145	-	-	-	-	-	-	-	-	-	-	1,208,145
Debt Service Fund												
Reserve Account	-	475,000	85,090	458,313	268,961	-	-	-	-	-	-	1,287,363
Revenue Account	-	1,306,001	214,539	1,077,666	585,915	-	-	-	-	-	-	3,184,121
Prepayment Account	-	1,078	-	33,241	-	-	-	-	-	-	-	34,319
Construction Account	-	-	-	-	-	-	2,191	18	-	-	-	2,209
Accounts Receivable												
-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	22,539	4,127	21,724	12,687	-	-	-	-	-	-	61,077
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets - Non-Current												
-	5,437	-	-	-	-	-	-	-	-	-	-	5,437
Unamortized Prem/Discount on Bonds Payable												
-	-	-	-	-	-	-	19,747	-	-	-	-	19,747
Amount Available in Debt Service Funds												
-	-	-	-	-	-	-	-	-	3,699,318	-	-	3,699,318
Amount to be Provided by Debt Service Funds												
-	-	-	-	-	-	-	-	-	34,100,682	-	-	34,100,682
Investment in General Fixed Assets (net of depreciation)												
-	-	-	-	-	-	-	-	-	-	23,024,269	-	23,024,269
Total Assets	<u>\$ 1,670,400</u>	<u>\$ 1,804,618</u>	<u>\$ 303,756</u>	<u>\$ 1,590,944</u>	<u>\$ 867,563</u>	<u>\$ -</u>	<u>\$ 21,938</u>	<u>\$ 18</u>	<u>\$ 37,800,000</u>	<u>\$ 23,024,269</u>	<u>\$ -</u>	<u>\$ 67,083,506</u>

**LT Ranch Community Development District
Balance Sheet
Through April 30, 2026**

	Governmental Funds											Totals (Memorandum Only)
	General Fund	Debt Service Funds				Capital Project Funds			Account Groups			
		Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2024	General Long Term Debt	General Fixed Assets		
Liabilities												
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advances	-	-	-	-	-	-	-	1,279,161	-	-	-	1,279,161
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	61,077	-	-	-	-	-	-	-	-	-	-	61,077
Bonds Payable												
Current Portion (Due within 12 months)												
Series 2019	-	-	-	-	-	-	-	-	\$365,000	-	-	365,000
Series 2022-1	-	-	-	-	-	-	-	-	\$35,000	-	-	35,000
Series 2022-2	-	-	-	-	-	-	-	-	205,000	-	-	205,000
Series 2024	-	-	-	-	-	-	-	-	\$115,000	-	-	115,000
Long Term												
Series 2019	-	-	-	-	-	-	-	-	14,640,000	-	-	14,640,000
Series 2022-1	-	-	-	-	-	-	-	-	2,280,000	-	-	2,280,000
Series 2022-2	-	-	-	-	-	-	-	-	12,680,000	-	-	12,680,000
Series 2024	-	-	-	-	-	-	-	-	\$7,480,000	-	-	7,480,000
Unamortized Prem or (Disc) on Bonds Payable	-	-	-	-	-	54,012	-	-	-	-	-	54,012
Total Liabilities	\$ 61,077	\$ -	\$ -	\$ -	\$ -	\$ 54,012	\$ -	\$ 1,279,161	\$ 37,800,000	\$ -	\$ -	\$ 39,194,249
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	23,024,269	-	23,024,269
Fund Balance												
Restricted												
Beginning: October 1, 2025 (Unaudited)	-	1,125,462	193,260	986,396	521,027	(53,591)	19,757	(1,279,340)	-	-	-	1,512,972
Results from Current Operations	-	679,155	110,496	604,548	346,535	(421)	2,181	196	-	-	-	1,742,692
Unassigned												
Beginning: October 1, 2025 (Unaudited)	552,283	-	-	-	-	-	-	-	-	-	-	552,283
Allocation of Fund Balance												
Reserve for First Two Months Operations	325,252	-	-	-	-	-	-	-	-	-	-	325,252
Extraordinary Capital/Operations Reserve	404,948	-	-	-	-	-	-	-	-	-	-	404,948
Results of Current Operations	1,057,040	-	-	-	-	-	-	-	-	-	-	1,057,040
Total Fund Equity and Other Credits	\$ 1,609,323	\$ 1,804,618	\$ 303,756	\$ 1,590,944	\$ 867,563	\$ (54,012)	\$ 21,938	\$ (1,279,143)	\$ -	\$ 23,024,269	\$ -	\$ 27,889,256
Total Liabilities, Fund Equity and Other Credits	\$ 1,670,400	\$ 1,804,618	\$ 303,756	\$ 1,590,944	\$ 867,563	\$ -	\$ 21,938	\$ 18	\$ 37,800,000	\$ 23,024,269	\$ -	\$ 67,083,506

**LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	44,739	1,926,298	2,067,227	93%
Interest				
Interest - FMIT	3,158	8,145	-	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(169,983)	0%
Contributions Private Sources				
Cost Share Program - LT Ranch South CDD	-	-	281,076	0%
Developer Funding - Initial Reserve	-	250,000	250,000	100%
Total Revenue and Other Sources	\$ 47,897	\$ 2,184,444	\$ 2,428,320	90%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	1,000	3,200	31%
Executive				
Professional Management	4,417	30,917	53,000	58%
Financial and Administrative				
Audit Services	-	4,600	7,500	61%
Accounting Services	3,000	21,000	36,000	58%
Assessment Roll Services	3,000	21,000	36,000	58%
Arbitrage Rebate Services	-	1,500	1,500	100%
Other Contractual Services				
Legal Advertising	-	217	3,200	7%
Trustee Services	-	12,954	17,000	76%
Dissemination Agent Services	-	200	8,000	3%
Bond Amortization Schedules	-	-	1,000	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	113	200	56%
Computer Services - Website Development	-	1,200	2,400	50%
Insurance				
	-	29,501	28,962	102%
Printing & Binding				
	-	342	500	68%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	1,375	4,818	15,000	32%
Other General Government Services				
Engineering/ Field Services	-	550	7,500	7%
Other Misc Charges - Sarasota County Tax	-	30	30	100%
Sub-total	\$ 11,792	\$ 130,116	\$ 221,417	

Prepared by:

**LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Conservation and Resource MGMT - Re-Use System				
Utility Services				
Re-Use Water (Sarasota County)	5,051	22,838	39,600	58%
Electric Service	3,449	20,351	31,647	64%
Repairs and Maintenance				
Irrigation System (Line Distribution)	-	-	12,000	0%
Irrigation System (Pump Station)	4,876	14,526	14,000	104%
Sub-total	\$ 13,375	\$ 57,715	\$ 97,247	
Stormwater Management Services				
Lake, Lake Bank and Littoral Shelf Maintenance				
Professional Services				
Asset Management	4,789	20,454	65,000	31%
Repairs and Maintenance				
Aquatic Weed Control	7,467	52,269	94,000	56%
Detention Area Maintenance	-	-	3,700	0%
Littoral Shelf Planting	-	-	4,000	0%
Control Structures, Catch Basins & Outfalls	-	1,280	32,000	4%
Midgefly Treatment	-	-	6,000	0%
Lake Bank Erosion Control	-	-	5,000	0%
Preserve Services				
Wetland Maintenance	-	81,128	158,900	51%
Enhancement Area Maintenance	-	68,613	86,400	79%
Creation Area Maintenance	-	16,025	60,900	26%
Shell Path Regrading	-	10,140	18,000	56%
Green Way Trail System				
Green Way Maintenance	3,368	20,210	24,000	84%
Secondary Drainage System	-	3,368	8,000	42%
Herbicide Maintenance	-	-	20,000	0%
Contingencies	3,012	5,938	10,418	57%
Sub-total	\$ 18,636	\$ 279,423	\$ 596,318	
Road and Street Facilities (Lorraine, Skye Ranch, Latimer)				
Professional Services				
Asset Management	1,766	15,003	35,000	43%
SWFWMD Reporting Re-use System	780	780	3,000	26%
Utility Services				
Electric - Street Lights	712	5,791	8,400	69%

Prepared by:

**LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Landscape Maintenance				
Lorraine Road				
Routine Maintenance	36,427	263,367	437,130	60%
Pressure Cleaning	4,865	25,485	9,000	283%
Vehicular Damage	-	2,385	2,500	95%
Tree Trimming	22,175	41,797	24,000	174%
Landscape Replacements	13,457	13,457	15,000	90%
Mulch Installation	-	-	26,000	0%
Annuals	-	10,000	18,000	56%
Roadway Lighting	-	-	4,500	0%
Irrigation Repairs	1,272	7,365	11,000	67%
Hog Damage	-	-	4,000	0%
Contingencies	-	-	11,023	0%
Skye Ranch Rd, Lattimer, Luna Ln				
Routine Maintenance	8,456	59,190	101,467	58%
Pressure Cleaning	-	11,345	6,000	189%
Vehicular Damage	395	395	2,500	16%
Tree Trimming	-	-	10,000	0%
Landscape Replacements	1,026	3,889	9,000	43%
Mulch Installation	-	-	36,000	0%
Annuals	-	7,636	7,000	109%
Roadway Lighting	-	-	500	0%
Irrigation Repairs	-	-	4,000	0%
Hog Damage	-	-	1,000	0%
Contingencies	-	-	3,549	0%
Sub-total	\$ 91,331	\$ 467,885	\$ 789,569	
Community Park				
Professional Services				
Asset Management	3,666	11,127	30,000	37%
Utility Services				
Electric - Snack Shack Lighting	-	430	858	50%
Water and Sewer - Snack Shake Utilities	179	1,313	2,035	65%
Repairs and Maintenance				
Sand Replacement	-	-	2,000	0%
Gate Repairs and Maintenance	280	280	3,000	9%
Janitorial	4,155	25,000	54,000	46%
Pressure Cleaning	-	-	18,000	0%

**LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Landscape Maintenance				
Floritam Grass Areas				
Mowing/Edging/Weeding	16,768	123,941	250,000	50%
Irrigation System				
Irrigation - Line Distribution System	-	-	2,000	0%
Mulch Installation				
Park excluding Playground Areas	2,214	19,888	6,000	331%
ADA Compliant Mulch for Playground	-	-	2,500	0%
Landscape Replacements				
	-	-	8,000	0%
Repairs and Maintenance - Snack Shack				
Building Maintenance	-	-	2,000	0%
Miscellaneous Repairs	-	-	5,000	0%
Playground				
Miscellaneous Repairs	-	-	8,000	0%
Dog Park				
Miscellaneous Repairs	-	1,936	5,000	39%
Outdoor Sport Fields				
Miscellaneous Repairs	-	-	3,500	0%
Outdoor Sports Fields Expense	-	350	6,000	6%
Contingencies	-	8,000	10,876	74%
Sub-total	\$ 27,262	\$ 192,264	\$ 418,769	
Reserve Allocations				
Extraordinary Capital/Operations	25,417	177,917	305,000	58%
Sub-total	\$ 25,417	\$ 177,917	\$ 305,000	
Total Expenditures and Other Uses	\$ 187,812	\$ 1,305,320	\$ 2,428,320	54%
Net Increase/ (Decrease) in Fund Balance				
	(139,915)	879,123	(0)	
Fund Balance - Beginning	1,723,822	552,283	552,283	
Additions to Extraordinary Cap/Oper Reserve	25,417	177,917	305,000	
Fund Balance - Ending	\$ 1,609,323	\$ 1,609,323	\$ 857,283	

LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,411	10,219	19,991	51%
Revenue Account	3,853	17,790	24,521	73%
Special Assessment Revenue				
Special Assessments - On Roll	22,539	970,439	1,022,652	95%
Other Fees and Charges				
Discounts for Early Payment	-	-	(66,906)	0%
Intragovernmental Transfer In		428	-	0%
Total Revenue and Other Sources	\$ 27,802	\$ 998,875	\$ 1,000,258	100%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2019	-	-	365,000	0%
Principal Debt Service - Early Redemptions				
Series 2019	-	25,000	-	0%
Interest Expense				
Series 2019	-	294,720	589,440	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ 319,720	\$ 954,440	33%
Net Increase/ (Decrease) in Fund Balance	27,802	679,155	45,818	
Fund Balance - Beginning	1,776,816	1,125,462	1,125,462	
Fund Balance - Ending	\$ 1,804,618	\$ 1,804,618	\$ 1,171,280	

LT Ranch Community Development District
Debt Service Fund - Series 2022-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	253	1,832	3,576	51%
Revenue Account	1	2	4	61%
Capitalized Interest Account	-	7	58	13%
Special Assessment Revenue				
Special Assessments - On Roll	4,127	177,686	183,003	97%
Other Fees and Charges				
Discounts for Early Payment	-	-	(8,007)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	\$ 4,380	\$ 179,528	\$ 178,634	101%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022-1	-	-	35,000	0%
Interest Expense				
Series 2022-1	-	66,889	133,778	50%
Intragovernmental Transfer Out	-	2,143	-	0%
Total Expenditures and Other Uses	\$ -	\$ 69,032	\$ 168,778	41%
Net Increase/ (Decrease) in Fund Balance	4,380	110,496	9,856	
Fund Balance - Beginning	299,376	193,260	193,260	
Fund Balance - Ending	\$ 303,756	\$ 303,756	\$ 203,116	

LT Ranch Community Development District
Debt Service Fund - Series 2022-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,361	9,862	19,297	51%
Revenue Account	5	19	20	97%
Capitalized Interest Account	0	0	3	9%
Special Assessment Revenue				
Special Assessments - On Roll	21,724	935,357	986,846	95%
Special Assessments - Prepayments	-	32,381	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(65,785)	0%
Total Revenue and Other Sources	\$ 23,090	\$ 977,621	\$ 940,381	104%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022-2	-	-	205,000	0%
Principal Debt Service - Early Redemptions				
Series 2022-2	-	15,000	-	0%
Interest Expense				
Series 2022-2	-	358,073	716,145	50%
Total Expenditures and Other Uses	\$ -	\$ 373,073	\$ 921,145	41%
Net Increase/ (Decrease) in Fund Balance	23,090	604,548	19,236	
Fund Balance - Beginning	1,567,855	986,396	986,396	
Fund Balance - Ending	\$ 1,590,944	\$ 1,590,944	\$ 1,005,632	

LT Ranch Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	799	5,782	11,305	51%
Revenue Account	1,727	7,160	5,845	123%
Capitalized Interest Account	-	-	2,207	0%
Special Assessment Revenue				
Special Assessments - On Roll	12,687	546,271	575,619	95%
Other Fees and Charges				
Discounts for Early Payment	-	-	(37,825)	0%
Intragovernmental Transfer In				
	-	-	-	0%
Total Revenue and Other Sources	\$ 15,213	\$ 559,213	\$ 557,151	100%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022-2	-	-	115,000	0%
Interest Expense				
Series 2022-2	-	212,678	425,355	50%
Intragovernmental Transfer Out				
	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ 212,678	\$ 540,355	39%
Net Increase/ (Decrease) in Fund Balance	15,213	346,535	16,796	
Fund Balance - Beginning	852,350	521,027	521,027	
Fund Balance - Ending	\$ 867,563	\$ 867,563	\$ 537,823	

**LT Ranch Community Development District
Construction Project Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	-	7	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	\$ -	\$ 7	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	428	-	0%
Total Expenditures and Other Uses	\$ -	\$ 428	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ (421)	\$ -	
Fund Balance - Beginning	\$ (54,012)	\$ (53,591)	\$ -	
Fund Balance - Ending	\$ (54,012)	\$ (54,012)	\$ -	

**LT Ranch Community Development District
Construction Project Fund - Series 2022-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	6	38	-	0%
Intragovernmental Transfer In	-	2,143	-	0%
Total Revenue and Other Sources	\$ 6	\$ 2,181	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 6	\$ 2,181	\$ -	
Fund Balance - Beginning	\$ 21,932	\$ 19,757	\$ -	
Fund Balance - Ending	\$ 21,938	\$ 21,938	\$ -	

**LT Ranch Community Development District
Construction Project Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	0	196	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	\$ 0	\$ 196	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 0	\$ 196	\$ -	
Fund Balance - Beginning	\$ (1,279,143)	\$ (1,279,340)	\$ -	
Fund Balance - Ending	\$ (1,279,143)	\$ (1,279,143)	\$ -	

**LT Ranch Community Development District
Capital Project Fund - Lorraine Road
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Developer Contributions				
TM - Lorraine Rd Widening	\$ -	\$ 55,996	\$ -	0%
Total Revenue and Other Sources	\$ -	\$ 55,996	\$ -	0%
Expenditures and Other Uses				
Professional Services				
Legal - Lorraine Rd Widening	-	-	-	0%
Capital Outlay				
Engineering	-	-	-	0%
Construction in Progress	-	55,996	-	0%
Total Expenditures and Other Uses	\$ -	\$ 55,996	-	0%
Net Increase/ (Decrease) in Fund Balance				
	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ -	\$ -	\$ -	-
Fund Balance - Ending	\$ -	\$ -	\$ -	-

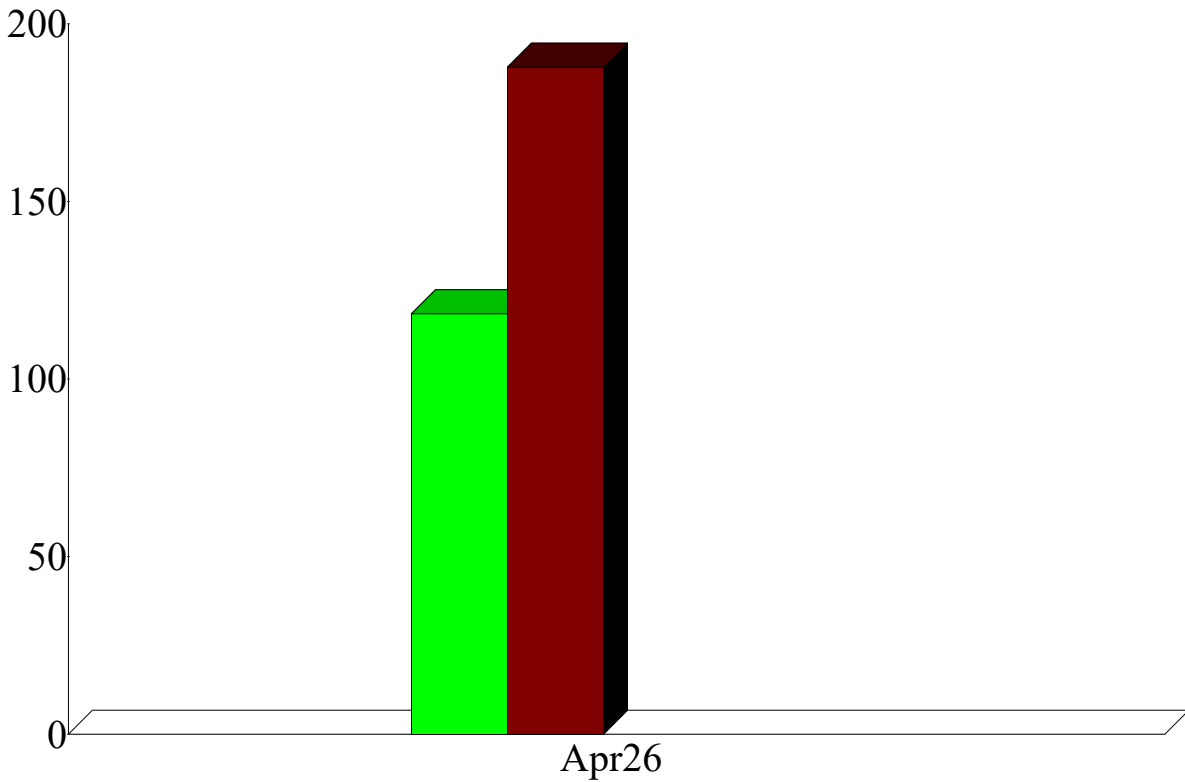
LT Ranch Community Development District

Income and Expense by Month

April 2026

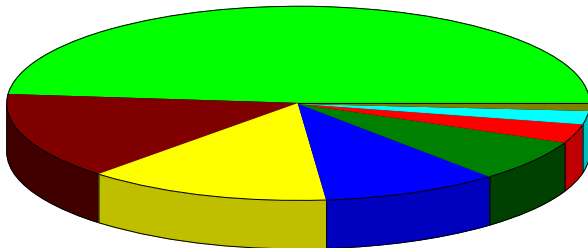


\$ in 1,000's



Expense Summary April 2026

5410000 · Road and Street Fac	48.63%
5720000 · Community Park (CP-	14.52
9099000 · Reserve Additons	13.53
5380000 · Stormwater Manageme	9.92
5370000 · Conservation and Resou	7.12
5130000 · Financial and Administ	3.19
5120000 · Executive	2.35
5140000 · Legal Services	0.73
Total	\$187,812.21



By Account