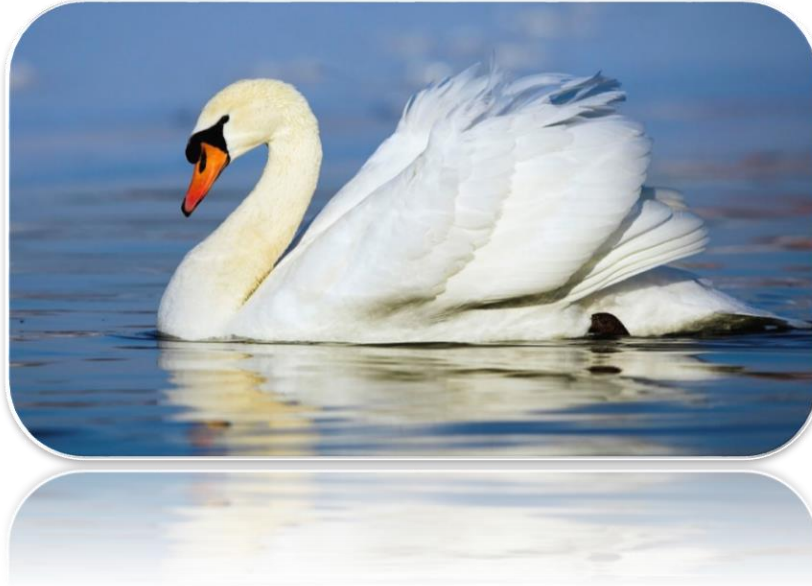


LT RANCH COMMUNITY DEVELOPMENT DISTRICT



REGULAR MEETING AGENDA

December 9, 2020

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

December 2, 2020

Board of Supervisors

LT Ranch Community Development District

Dear Board Members:

This Regular Meeting of the Board of Supervisors of the LT Ranch Community Development District will be held on **Wednesday, December 9, 2020 at 11:00 A.M.** at the offices of **Taylor Morrison 551 Cattlemen Road, Suite 200, Sarasota Florida 34232.**

The venue for this meeting is the offices of Taylor Morrison and was specifically chosen such that the District will be able to meet the social distance guidelines for this meeting for Board Members/Staff, while accommodating an additional five (5) audience members.

Please ensure that all in attendance bring and wear masks during the meeting.

With the limitation for people in the meeting room, the District is requesting that audience members please use the WebEx link and telephone number below to join the Board Meeting.

The venue is requiring the District to enforce the limitation on attendance for audience members.

The following WebEx link and telephone number are provided to join/watch the meeting.

Weblink:

<https://districts.webex.com/districts/onstage/g.php?MTID=eb8ce423f1df59fcec2c403a26b043929>

Access Code: **173 707 6736**

Event password: Jpward

Call in information if you choose not to use the web link:

Phone: **408-418-9388** and enter the access code **173 707 6736** to join the meeting.

The link to the meeting will also be posted on the District's web site: www.LTRanchcdd.org.

The Agenda is as Follows:

1. Call to Order & Roll Call.
2. Administration of Oath of Office for Ms. Karen Goldstein, Mr. Jim Turner, and Mr. Scott Turner who were elected to the Board of Supervisor's during the Landowner's Meeting held November 11, 2020.
 - Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - Form 1 – Statement of Financial Interests
3. Consideration of **Resolution 2021-1** Canvassing and Certifying the Results of the November 11, 2020 Landowners Election.
4. Consideration of **Resolution 2021-2** Re-Designating the Officers of the LT Ranch Community Development District.
5. Consideration of Minutes:
 - I. July 8, 2020 – Public Hearing
 - II. November 11, 2020 Landowners Meeting
6. Consideration of Agreement between the LT Ranch Community Development District and Calvin, Giordano & Associates, Inc. for field maintenance oversight services.
7. Staff Reports
 - I. District Attorney
 - II. District Engineer
 - III. District Manager
 - a. Financial Statements for period ending June 30, 2020 (unaudited)
 - b. Financial Statements for period ending July 31, 2020 (unaudited)
 - c. Financial Statements for period ending August 31, 2020 (unaudited)
 - d. Financial Statements for period ending September 30, 2020 (unaudited)
 - e. Financial Statements for Period ending October 31, 2020 (unaudited)
8. Supervisor's Requests and Audience Comments
9. Adjournment

The Second Item is general in nature, and the members elected at the Landowner's Election held November 11, 2020 will subscribe to an oath of office.

The Third Item is the Consideration of Resolution 2021-1 which canvasses and certifies the results of the November 11, 2020 Landowners Election.

The Fourth Order of Business is Resolution 2021-2 a Resolution to re-designate the officer's of the LT Ranch Community Development District. Currently the Board officer's are as follows:

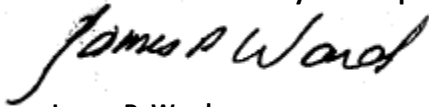
Chairman:	John Wollard
Vice Chairman:	Blake Murphy
Assistant Secretary:	Karen Goldstein
Assistant Secretary:	Jim Turner
Assistant Secretary:	Scott Turner
Secretary/Treasurer	James P. Ward

The Fifth Order of Business is the consideration of the July 8, 2020 Public Hearing Meeting Minutes as well as the November 11, 2020 Landowners Meeting.

The remainder of the Agenda is standard in nature, and in the meantime, if you have any questions or comments; please do not hesitate to contact me directly at (954) 658-4900.

If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

LT Ranch Community Development District



James P. Ward
District Manager

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 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 Community Development District**, Sarasota Florida.

Signature

Printed Name

STATE OF FLORIDA
COUNTY OF SARASOTA

Sworn to (or affirmed) before me this _____ day of _____, 2020, 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

2020

State of Florida
COMMISSION ON ETHICS

Kimberly Bonder Rezanka, *Chair*
Cocoa

Daniel Brady, PH.D., *Vice Chair*
Miami Shores

Jason David Berger
Palm City

Antonio Carvajal
Tallahassee

Glenton “Glen” Gilzean, JR.
Orlando

John Grant
Tampa

Joanne Leznoff
Fernandina Beach

F. Shields McManus
Stuart

William “Willie” N. Meggs
Tallahassee

C. Christopher Anderson
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.

TABLE OF CONTENTS

I. HISTORY OF FLORIDA’S ETHICS LAWS.....	1
II. ROLE OF THE COMMISSION ON ETHICS	2
III. THE ETHICS LAWS.....	2
A. PROHIBITED ACTIONS OR CONDUCT	3
1. Solicitation or Acceptance of Gifts	3
2. Unauthorized Compensation	3
3. Misuse of Public Position	4
4. Disclosure or Use of Certain Information.....	4
5. Solicitation or Acceptance of Honoraria	4
B. PROHIBITED EMPLOYMENT AND .. BUSINESS RELATIONSHIPS.....	5
1. Doing Business With One’s Agency	5
2. Conflicting Employment or Contractual Relationship.....	5
3. Exemptions	5
4. Additional Exemption.....	6
5. Lobbying State Agencies by Legislators.....	7
6. Employees Holding Office	7
7. Professional & Occupational Licensing Board Members	7
8. Contractual Services: Prohibited Employment	7
9. Local Government Attorneys	7
10. Dual Public Employment	7
C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES.....	8
1. Anti-Nepotism Law	8
2. Additional Restrictions	8
D. POST OFFICEHOLDING & EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS	8
1. Lobbying By Former Legislators, Statewide Elected Officers, and Appointed State Officers	8
2. Lobbying By Former State Employees.....	8
3. Additional Restrictions on Former State Employees	9
4. Lobbying By Former Local Government Officers and Employees.....	10
E. VOTING CONFLICTS OF INTEREST	10

F. DISCLOSURES	11
1. Form 1 - Limited Financial Disclosure	11
2. Form 1F - Final Form 1.....	14
3. Form 2 - Quarterly Client Disclosure	15
4. Form 6 - Full and Public Disclosure	15
5. Form 6F - Final Form 6.....	16
6. Form 9 - Quarterly Gift Disclosure	16
7. Form 10 - Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event-Related Expenses	16
8. Form 30 - Donor’s Quarterly Gift Disclosure.....	17
9. Forms 1X and 6X – Amendments	18
IV. AVAILABILITY OF FORMS.....	18
V. PENALTIES.....	19
A. For Violations of the Code of Ethics	19
B. For Violations by Candidates	19
C. For Violations by Former Officers and Employees	19
D. For Lobbyists and Others.....	19
E. Felony Convictions: Forfeiture of Retirement Benefits	20
F. Automatic Penalties for Failure to File Annual Disclosure.....	20
VI. ADVISORY OPINIONS.....	20
A. Who Can Request an Opinion.....	20
B. How to Request an Opinion.....	20
C. How to Obtain Published Opinions.....	21
VII. COMPLAINTS.....	21
A. Citizen Involvement	21
B. Referrals.....	21
C. Confidentiality.....	21
D. How the Complaint Process Works	22
E. Dismissal of Complaint at Any Stage of Disposition	23
F. Statute of Limitations.....	23
VIII. EXECUTIVE BRANCH LOBBYING	23
IX. WHISTLE-BLOWER’S ACT	24
X. ADDITIONAL INFORMATION	24
XI. ONLINE TRAINING	25

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.

In 2018, Florida's Constitutional Revision Commission proposed, and the voters adopted, changes to Article II, Section 8. The earliest of the changes will take effect December 31, 2020, and will prohibit officials from abusing their position to obtain a disproportionate benefit for themselves or their spouse, child, or employer, or for a business with which the official contracts or is an officer, partner, director, sole proprietor, or in which the official owns an interest. Other changes made to the Constitution place restrictions on lobbying by certain officeholders and employees, and put additional limits on lobbying by former public officers and employees. These changes will become effective December 31, 2022.

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 by Supervisors of Elections and the Commission 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. *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.]

2. *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.]

3. 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.]

4. 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.]

5. 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. 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.]

7. 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.]

8. 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.]

9. 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.]

10. 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. 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. 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.

4. 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.]

E. 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.]

F. 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: mayor; 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 together with and at the same time they file their qualifying papers.

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:

Each LOCAL OFFICER files FORM 1 with the Supervisor of Elections in the county in which he or she permanently resides.

A STATE OFFICER or SPECIFIED STATE EMPLOYEE files with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

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

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.

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:

LOCAL OFFICERS file with the Supervisor of Elections of the county in which they permanently reside.

STATE OFFICERS and SPECIFIED STATE EMPLOYEES file with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

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 in Jacksonville; 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.

When and Where To File:

Incumbent officials must file FORM 6 annually by July 1 with the Commission on Ethics. CANDIDATES must file 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 on 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 with his or her annual financial disclosure 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. State procurement employees file their statements 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, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements 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

LOCAL OFFICERS and EMPLOYEES who must file FORM 1 annually will be sent the form by mail from the Supervisor of Elections in the county in which they permanently reside not later than JUNE 1 of each year. Newly elected and appointed officials or employees should contact the heads of their agencies for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

ELECTED CONSTITUTIONAL OFFICERS, OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file annually FORM 1 or 6 will be sent these forms by mail from the Commission on Ethics by JUNE 1 of each year. Newly elected and appointed officers and employees should contact the heads of their agencies or the Commission on Ethics for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

Any person needing one or more of the other forms described here may also obtain them from a Supervisor of Elections or from the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709. They are also available on the Commission's website: www.ethics.state.fl.us.

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 \$10,000, 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 \$10,000, 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 \$10,000, 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.]

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 is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

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

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

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.

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. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, 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.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, 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.floridalobbyist.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: 850/922-4987

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, and commissioners of community redevelopment agencies (CRAs) 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.

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. A comprehensive online training course addressing Florida's Code of Ethics, as well as Sunshine Law, and Public Records Act is available via a link on the Commission's homepage.

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2019

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2019.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME
[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING

For **elected municipal officers** required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

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, 2019.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked 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 \$10,000. [s. 112.317, F.S.]

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 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: mayor; 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.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2019.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

Part A 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, but not child support.

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.

PART B — 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 Part A "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.

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.

PART C — 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 the most recently assessed value for tax purposes, in the absence of a more current appraisal.

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.

PART D — 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, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. 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 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).

PART E — 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.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(6), 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.

PART G — TRAINING CERTIFICATION

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

If you are a Constitutional or elected municipal officer whose service began 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.

(End of Dollar Value Thresholds Instructions.)

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A 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), but income from these public sources should be included when calculating your gross income for the disclosure period. 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 include all of that income when calculating your gross income and 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 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"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, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, 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 5% of your gross income, then 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 5% of your total gross income, 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 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% 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 5% 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.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)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 Part A, "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 10% of your gross income from that business entity; **and,**

(3) You received more than \$1,500 in gross income 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.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. 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 thresholds listed above. You should 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.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)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 the most recently assessed value for tax purposes, in the absence of a more current appraisal.

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.

PART D — INTANGIBLE PERSONAL PROPERTY

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, 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, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. 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, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

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

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. 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, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, 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 are required to 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.

PART G — TRAINING CERTIFICATION

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

If you are a Constitutional or elected municipal officer whose service began 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.

(End of Percentage Thresholds Instructions.)

RESOLUTION 2021-1

A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

WHEREAS, pursuant to Section 190.006(2), Florida Statute, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing Supervisors to the Board of Supervisors of the District; and

WHEREAS, following proper publication of notice thereof, such landowners meeting was held November 11, 2020, at which the below recited persons were duly elected by virtue of the votes cast in his favor; and

WHEREAS, this Resolution canvasses the votes, and declares and certifies the results of said election;

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

SECTION 1: Certification of Election Results. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in his favor as shown, to wit:

NAME OF INDIVIDUAL ELECTED	SEAT NUMBER	NUMBER OF VOTES
Karen Goldstein	3	481
Jim Turner	4	481
Scott Turner	5	480

SECTION 2: Terms of Office: In accordance with said statute, and by virtue of the number of votes cast for the respective Supervisors, they are declared to have been elected for the following term of office:

NAME OF INDIVIDUAL ELECTED	TERM OF OFFICE	TERM UP FOR ELCTION
Karen Goldstein	FOUR (4)	November, 2024
Jim Turner	FOUR (4)	November, 2024
Scott Turner	TWO (2)	November, 2022

RESOLUTION 2021-1

A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

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

SECTION 4: Conflict. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5: Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the LT Ranch Community Development District.

Said terms of office shall commence immediately upon the adoption of this Resolution.

PASSED AND ADOPTED this 9th day of December, 2020.

ATTEST:

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

John Wollard, Chairperson

RESOLUTION 2021-2

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.

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, 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.

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 appointed to the offices shown.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	JOHN WOLLARD
VICE-CHAIRPERSON	BLAKE MURPHY
ASSISTANT SECRETARY	KAREN GOLDSTEIN
ASSISTANT SECRETARY	JIM TURNER
ASSISTANT SECRETARY	SCOTT TURNER
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 Supervisor’s 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.

RESOLUTION 2021-2

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.

PASSED AND ADOPTED this 9th day of December, 2020

ATTEST:

LT Ranch Community Development District

James P. Ward, Secretary

John Wollard, Chairperson

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

The Regular Meeting of the Board of Supervisors of the LT Ranch Community Development District was held on Wednesday, July 8, 2020 at 11:00 a.m. at the offices of Taylor Morrison, 551 Cattlemen Road, Suite 200, Sarasota, Florida 34232.

Present and constituting a quorum:

Blake Murphy	Vice Chairperson
Karen Goldstein	Assistant Secretary
Jim Turner	Assistant Secretary

Absent:

John Wollard	Chairperson
Scott Turner	Assistant Secretary

Also present were:

James P. Ward	District Manager
Wes Haber	District Counsel
Jeremy Fireline	District Engineer

Audience:

All resident's 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 THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 11:04 a.m. He reported with the State of Emergency in Florida, and pursuant to Executive Orders 20-52, 20-69, 20-112, 20-114, and 20-150 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, May 8, 2020, and June 23, 2020, and pursuant to Section 120.54(5)9b)2., Florida, Statutes, this meeting was being held utilizing communication media technology due to the current COVID-19 public health emergency. He explained all Members of the Board and Staff were present via videoconference or telephone; no persons were present in the on-site meeting room location. He asked all speakers to state their names for the record prior to speaking. He conducted roll call; all Members of the Board were present, with the exception of Mr. John Wollard and Mr. Scott Turner, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

May 13, 2020 Regular Minutes

Mr. Ward asked if there were any additions, corrections, or deletions for the May 13, 2020 Regular Minutes. Hearing none, he called for a motion.

On MOTION made by Ms. Karen Goldstein, seconded by Mr. Blake Murphy, and with all in favor, the May 13, 2020 Regular Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Proposals

Consideration of proposals for providing Audit Services to the District for Fiscal Years 2021-2025

Mr. Ward: The next item on the Agenda is to consider Audit Proposals for the District for the Fiscal Years ending on 09/30/2020 through 09/30/2025. What we did is solicit Requests for Proposals from a number of auditing firms, a copy of which were provided in your Agenda Package. They were Berger, Toombs, Elam, Gaines & Frank, Dufresne & Associates, Grau, Keefe, McCullough & Company, McDirmit, Carr Riggs & Ingram. We received two proposals: one from Grau & Associates and the second from Berger, Toombs, Elam & Frank. The way the audit proposals are set up, there is a process that the Board utilizes that you rank those by both the mandatory elements, technical qualifications, and the price of each of them. I took the liberty of filling in the mandatory technical elements and the price-based proposals for you which was included in your Agenda Package. The one with the highest technical score, which is what we are looking for, was Grau at 34 points and then Berger with 33 points. The price was for Grau \$21,000 over the five-year period and the price for Berger over the five-year period was \$20,800, so it was a \$200 dollar difference. You may keep the ranking as I have presented to you, or you may change it as you deem appropriate. The only difference I ranked differently from my perspective was the staffing plan that is utilized by the auditors. Just based on past experience Grau has a staffing plan that is more akin to Community Development Districts and clearly more responsive to our needs during the audit process. That, however, is a subjective decision and as I indicated you may change and make any decision you deem appropriate at this time. I will let you all discuss it and once you are finished a simple motion to rank them as identified and then authorizing Staff to enter into an agreement with the #1 ranked firm.

Mr. Jim Turner: Jim, do both firms have experience? I haven't read the package, I'm sorry. Both firms, I assume, have experience auditing CDDs?

Mr. Ward: Yes, both firms I have worked with for four years, and both firms audit many CDDs throughout the State.

Mr. Turner: Where are they physically located?

Mr. Ward: Grau is located in Boca, and Berger is located in Fort Pierce.

Mr. Turner: Based on their bids, it sounds like they talk to each other.

Mr. Ward: It doesn't surprise me that they are so close. They clearly give proposals to districts on a very regular basis. For what it's worth, in terms of my audits, all of them are done electronically anyway. They have access to my systems and can pull whatever documents they need and ask us any questions that are

needed during the audit process. There is no real on-site presence, irrespective of where they may be located.

Ms. Goldstein: I don't see anything significantly different in their proposals.

Mr. Ward: There isn't. I will leave it up to you. You may do what you want. The only ranking change I made is I have a little more familiarity with the staff of Grau and the quality of that. Other than that, they are basically essentially the same auditor.

On MOTION made by Mr. Jim Turner, seconded by Ms. Karen Goldstein, and with all in favor, Grau was ranked as the #1 audit firm and Staff was authorized to enter into an agreement with Grau.

FOURTH ORDER OF BUSINESS

Staff Reports

a) District Attorney

Mr. Wes Haber stated he had no report unless there were questions; there were none.

b) District Engineer

Mr. Jeremy Fireline stated he had no report.

c) District Manager

- I. Financial Statement April 30, 2020 (unaudited)**
- II. Financial Statement May 31, 2020 (unaudited)**

Mr. Ward stated he had no report. He asked if there were any questions; there were none.

FIFTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

Mr. Ward asked if there were any Supervisor's requests; there were none. He asked if there were any audience comments; there were none.

SIXTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 11:15 a.m.

On MOTION made by Mr. Jim Turner, seconded by Ms. Karen Goldstein, and with all in favor, the meeting was adjourned.

James P. Ward, Secretary

John Wollard, Chairperson

Draft

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

The Landowner's Meeting of the LT Ranch Community Development District was held on Wednesday, November 11, 2020 at 11:00 a.m. at the offices of Taylor Morrison, 551 Cattlemen Road, Suite 200, Sarasota, Florida 34232.

Landowner Present:

John Wollard

Landowner Proxy

Also present were:

James P. Ward

District Manager

Wes Haber

District Counsel

Jeremy Arnold

District Engineer

Audience:

Scott Turner

Karen Goldstein

All resident's 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 THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 11:00 a.m.

SECOND ORDER OF BUSINESS

Election of a Chairperson

Election of a Chairperson for the Purpose of Conducting the Landowner's Meeting

Mr. Ward noted John Wollard was present and representing Taylor Morrison as the primary landowner for the District. He asked if Mr. Wollard wished to Chair the meeting. Mr. John Wollard asked Mr. Ward to continue as Chairperson.

THIRD ORDER OF BUSINESS

Election of Supervisors

- a) **Determination of the Number of Voting Units Represented or Assigned by Proxy**
- b) **Nominations for Supervisors (three positions)**
- c) **Casting of Ballots**

d) Ballot Tabulations and Results

Mr. Ward: The purpose of today's Meeting is to elect three Members to the Board of Supervisors. He explained Mr. John Wollard would represent Taylor Morrison with 481 votes. He asked if there were any other members of the public present who planned to vote at today's meeting; there were none.

Mr. Ward explained there were three seats available. He asked for Mr. Wollard's nominations.

Mr. Wollard nominated Karen Goldstein, Jim Turner and Scott Turner.

Mr. Ward asked Mr. Wollard to fill out the ballot, sign it, and return the ballot to himself for tabulation. He explained the two individuals who received the highest number of votes would serve a four-year term and the third individual with the lesser number of votes would serve a two-year term.

Mr. Wollard complied. Mr. Ward reported the number of votes per nominee: Ms. Karen Goldstein and Mr. Jim Turner received 481 votes and would serve four-year terms, while Mr. Scott Turner received 480 votes and would serve a two-year term.

FOURTH ORDER OF BUSINESS

Landowner's Question or Comments

Mr. Ward asked if there were any landowner's questions or comments; there were none.

FIFTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 11:04 a.m.

LT Ranch Community Development District

James P. Ward, Secretary

John Wollard, Chairperson

LANDOWNER PROXY


**LT RANCH COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS MEETING – NOVEMBER 11, 2020**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned hereby constitutes and appoints:

John Wollard

Proxy holder

For and on behalf of the undersigned to vote as proxy at the meeting of the Landowners of the LT Ranch Community Development District to be held at the **Taylor Morrison, 551 Cattlemen Road, Suite 200, Sarasota, Florida 34232.**; said meeting published in a newspaper in Lee County; and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may come before said meeting including, but not limited to, the election of members of the Board of Supervisors and may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally come before the meeting. Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in force from the date hereof until the conclusion of the landowners meeting and any adjournment or adjournments thereof, but may be revoked at any time by notice thereof, in writing, filed with the Secretary of the LT Ranch Community Development District.



Signature

Jason Besse

Print Name

11/09/2020

Date

Property Description _____ **Acreage**

SEE ATTACHED EXHIBIT A

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

The number of authorized votes for this proxy is: 481

NOTE: If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT

LT RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
LANDOWNERS MEETING – NOVEMBER 11, 2020

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the remaining candidate shall receive a two (2) year term, with the term of office for each successful candidate commencing upon election.

The undersigned certifies that the undersigned is executing this Official Ballot in his or her individual capacity as landowner, or in his or her capacity as an authorized representative of the entity named below as landowner, (hereinafter, "Landowner") and that Landowner is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the LT Ranch Community Development District and described as follows:

Property Description _____ Acreage

See attached Exhibit A _____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

The number of authorized votes for this ballot is: 481

I, John Willard, in my individual capacity as Landowner; or in my capacity as an authorized representative of Landowner, an entity; or as the proxy holder pursuant to the Landowners Proxy attached hereto, do cast my votes as follows:

	NAME OF CANDIDATE	NUMBER OF VOTES
1.	<u>Karen Goldstein</u>	<u>481</u>
2.	<u>Jim Turner</u>	<u>481</u>
3.	<u>Scott Turner</u>	<u>480</u>

Date: 11/11/2020

Signed: [Signature]
Printed Name: John Willard

NOTE: If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g., bylaws, corporate resolution, etc.).

AGREEMENT FOR FIELD MAINTENANCE OVERSIGHT SERVICES

THIS AGREEMENT FOR FIELD MAINTENANCE OVERSIGHT SERVICES (this "Agreement") is made and entered into this ____ day of _____, 2020, by and between **SKYE RANCH / L.T. RANCH COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, being situated in Lee County, Florida ("District") and **CALVIN, GIORDANO & ASSOCIATES, INC.**, a Florida corporation ("Contractor"). District and Contractor are sometimes referred to herein collectively as the "Parties" and individually as a "Party".

WITNESSETH:

WHEREAS, District has the responsibility for operating and/or maintaining those certain public facilities in accordance with Chapter 190 F.S. including, without limitation, a storm water management system, landscaping preserves, and berms within District's boundaries and certain improvements and facilities outside the boundaries of the District ("CDD Facilities"); and

WHEREAS, District has engaged or will engage periodically certain independent contractors to perform maintenance work on the CDD Facilities ("CDD Maintenance Contractors"); and

WHEREAS, District desires to employ Contractor to provide oversight of the maintenance work of the CDD Facilities and the CDD Maintenance Contractors, and to otherwise provide consultation, advice, guidance, and management to District Manager relating to the CDD Facilities; and

WHEREAS, Contractor has employed, and otherwise has available to it, management and service personnel experienced in providing the services described in this Agreement; and

WHEREAS, Contractor has represented that it can provide such services as required by District; and

WHEREAS, District desires to employ Contractor, as an independent contractor, to provide oversight, consultation, advice, guidance, and management of the CDD Facilities and Contractor desires to provide such oversight, consultation, advice, guidance and management of the CDD Facilities, for the compensation and upon the terms, conditions and provisions set forth in this Agreement.

NOW THEREFORE, in consideration of TEN DOLLARS (\$10.00) and other good and valuable consideration, including the mutual benefits provided to each Party by this Agreement, receipt of which is acknowledged by the Parties, it is mutually agreed by and between the Parties as follows:

1. RECITALS: The above recitals are true and correct and are incorporated by reference.

2. TERM: District engages Contractor as an independent contractor and Contractor accepts such engagement for the term beginning on October 1, 2020. This Agreement shall be continuing in nature unless and until terminated in accordance with Section 3 below or as otherwise provided in this Agreement.

3. TERMINATION: District agrees that Contractor may terminate this Agreement with or without cause by providing ninety (90) days written notice of termination to District; provided, however, that District shall be provided a reasonable opportunity to cure any breach under this Agreement by District. Contractor agrees that District may terminate this Agreement immediately with cause by providing written notice of termination to Contractor. District shall provide ninety (90) days written notice of termination without cause. Upon any termination of this Agreement, Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets District may have against Contractor. Contractor shall be paid for services rendered up through the date of termination. All obligations arising under this Agreement shall be null and void as of the termination date, except for Contractor's obligations to turn over all District books, records, or other property (including, without limitation, data stored electronically) in Contractor's possession which relate directly or indirectly to District.

4. DUTIES OF CONTRACTOR: In general, Contractor shall provide oversight, consultation, advice, guidance, and management of the CDD Facilities and the CDD Maintenance Contractors. Specifically, the services to be performed by Contractor are set forth on Exhibit "A", attached hereto and incorporated herein by reference (collectively, the "Services"). In addition, to the extent not already included in the scope of services set forth on Exhibit "A", the Services to be performed by Contractor shall also include:

- a. Bruce Bernard, or another representative from Contractor acceptable to District, shall attend all regular meetings of the Board of Supervisors of District in order to provide status reports on Contractor's performance of the Services.
- b. Contractor shall have an option to engage a manager to perform certain Services as delegated to it by Contractor, which manager shall be located in the Southwest Florida area. Prior to Contractor engaging the local manager, District Manager shall, in its sole discretion, have the right to approve or disapprove of any candidates for manager selected by Contractor. Unless otherwise waived by the District Contract shall provide no less than three (3) candidates for the District Manager to review for the manager position. In the event District Manager disapproves of any manager candidate proposed by Contractor, Contractor shall select either from any approved candidates or submit additional candidates for the District Manager to review. The District Manager shall have the right to approve any replacement of the manager by Contractor in the same manner described above; provided, however, that prior to any such final appointment of a replacement Contractor may employ an interim person in said manager position.
- c. Coordinate, oversee and monitor maintenance of any other CDD Facilities as directed by District Manager from time to time.
- d. Contractor shall promptly investigate and make a full written report as to all accidents or claims for damage relating to the ownership, operation and maintenance of the CDD Facilities and the estimated cost of repair. Contractor shall incur no liability for failure, in good faith, to discover facts, which may have changed the outcome of a claim against or by District.
- e. Contractor shall prepare for the District a monthly report, which content shall be the responsibility of the Contractor provided; however, that any and all requests by the District Manager shall be included in the monthly report after which the final report shall be provided to the District Manager at the beginning of each month for the preceding month. The report shall advise District on business matters between District and CDD Maintenance Contractors maintaining CDD Facilities and provide recommended solutions and/or options to the District. Contractor shall maintain files for all such correspondence as well as correspondence received.
- f. Contractor shall prepare SWPPP reports (if applicable) of the CDD property in conjunction with annual NPDES requirements. Contractor shall coordinate with District Manager and other necessary parties to compile the documents and data needed for the submittal of annual NPDES reporting to Lee County. In this regard, Contractor shall complete the NPDES annual submittal form with CDD specific data, and obtain the required signature(s). Upon completion, Contractor shall submit the completed form / package to Lee County. Contractor shall attend annual audit and periodic local County meetings with Lee County for NPDES compliance, and information dissemination.

5. INDEPENDENT CONTRACTOR: This Agreement does not create an employee/employer relationship between the Parties. It is the intent of the Parties that Contractor is an independent contractor under this Agreement and not District's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. Contractor shall retain sole and absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, further that administrative procedures applicable to the Services performed shall be those of Contractor, which policies of Contractor shall not conflict with District, or other government policies, rules or regulations relating to the use of Contractor's funds provided by this Agreement. Contractor agrees that it is a separate and independent enterprise from District, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize the skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between Contractor and District and District will not be liable for any obligation incurred by Contractor, including but not limited to unpaid minimum wages and/or overtime premiums. Contractor shall not incur expenses on behalf of District, enter into any contract on behalf of District, either written or oral, or in any other way attempt to obligate or bind District except upon the express prior written approval of District, which approval may be granted, conditioned, or withheld in District's sole and absolute discretion.

6. INSURANCE: Contractor shall obtain and carry, at all times during its performance of the Services hereunder, the following insurance:

- a. Workers' Compensation insurance on behalf of all employees who are to provide a service under this Contract, as required under applicable Florida law and Employer's Liability with limits of not less than \$100,000 per employee per accident, \$500,000 disease aggregate, and \$100,000 per employee per disease.
- b. Commercial General Liability insurance on comprehensive basis including but not limited to bodily injury, property damage, contractual, products and completed operations, and personal injury with limits of not less than (1,000,000.00) per occurrence, (\$2,000,000.00) aggregate covering all work performed under this Agreement.
- c. Contractual liability insurance covering all liability arising out of the terms of this Agreement.
- d. Automobile liability insurance for bodily injury and property damage, including all vehicles owned, leased, hired and non-owned vehicles with limits of not less than (\$1,000,000.00) combined single limit covering all work performed under this Agreement.

District shall be named as an additional insured on the commercial general liability policy and the policy shall be endorsed that such coverage shall be primary to any similar coverage carried by District excluding professional liability. Certificates of insurance acceptable to District shall be filed by Contractor with District prior to the commencement of the Services. Said certificate shall clearly indicate type of insurance, amount and classification in strict accordance with the foregoing requirements. These certificates shall contain a provision that coverage afforded under Contractor's policies will not be cancelled until at least thirty (30) days prior written notice has been given to District by certified mail. All insurance policies required of Contractor shall be issued by a company authorized to do business under the laws of the State of Florida, with a minimum A.M. Best Rating of "A". The acceptance by District of any Certificate of Insurance does not constitute approval or agreement by District that the insurance requirements have been satisfied or that the insurance policy shown on the Certificate of Insurance is in compliance with the requirements of this Agreement. Should at any time Contractor fail for any or no reason to maintain the insurance coverage required, District may immediately terminate this Agreement. If the initial or any subsequently issued certificate of insurance expires prior to the completion of the Services, Contractor shall furnish to District renewal or replacement certificate(s) of insurance not later than ten (10) calendar days after the date of their expiration.

7. INDEMNIFICATION: Contractor shall protect, defend, indemnify and hold District and its officers, manager, Board of Supervisors, employees, and agents harmless from and against any and all losses, penalties, damages, professional fees, including attorneys' fees and all costs of litigation and judgments arising out of any willful or intentional misconduct or negligent act, error or omission of Contractor, its sub-consultants, subcontractors, agents or employees, arising out of or incidental to the performance of this Agreement or the Services or other work performed hereunder. Contractor's obligation under this paragraph shall not be limited in any way by the agreed-upon Professional Fees (defined below) as shown in this Agreement or Contractor's limit of, or lack of, sufficient insurance protection.

8. PROFESSIONAL FEES; ADDITIONAL SERVICES: District agrees and covenants to pay Contractor certain professional fees ("Professional Fees") for its full and faithful performance of the Services herein. The initial schedule for Professional Fees is set forth on Exhibit "B" attached hereto and made a part hereof. The Professional Fees shall be payable in equal monthly installments at the beginning of each month, and the amount of said Professional Fees may be amended annually as evidenced by the budget adopted by District. In no event shall the total and cumulative amount of fees paid to Contractor under this Agreement exceed the amount of funds annually budgeted for the Services. For the first year of Services, the monthly amount of Professional Fees shall be \$2,916.67. Notwithstanding the fixed monthly fee arrangement, Contractor shall maintain accurate and detailed records of the hours it has actually spent performing the Services with descriptions and categories of the related work performed. Contractor shall provide written documentation of such hours to District upon request, which documentation shall be in a form reasonably acceptable to District.

9. OTHER SERVICES: The District Manager of District may engage Contractor to perform necessary work which is outside the scope of the Services (as set forth on Exhibit "A" and described in Section 4 above) ("Additional Work"). The fees paid to Contractor for such Additional Work authorized by the District Manager, however in no event shall the cost of such Additional Work exceed One Thousand Dollars (\$1,000.00) without the prior approval of the Board of Supervisors. Except as expressly provided herein, the Additional Work shall be subject to all other terms and conditions of this Agreement.

10. COSTS AND EXPENSES: District shall pay or reimburse Contractor for all costs which may be incurred by Contractor in the performance of the Services and its obligations, duties and undertakings for District, provided such costs are approved in writing and in advance by the District's Manager or District's Board of Supervisors. District shall not be required to reimburse Contractor for salaries of officers (or employees) of Contractor and general overhead of Contractor, as said mentioned items and services are included within the Professional Fees provided. Contractor will give District all discounts, rebates or commissions provided by any supplier or service contractor where applicable. If Contractor advances for and on behalf of District any costs approved by District, then Contractor shall submit a statement of such costs on or about the first of each month for the costs incurred during the prior month. District shall reimburse Contractor for approved costs prior to the twenty-fifth (25th) day of each month for the costs incurred during the prior month.

11. PUBLIC RECORDS. The Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with Florida law.

12. SEVERABILITY: In the event any term or provision of this Agreement is determined by appropriate judicial authority to be illegal or otherwise invalid, such provision shall be deleted and the remainder of this Agreement shall be construed to be in full force and effect.

13. EXHIBITS: All the exhibits attached to this Agreement are incorporated in, and made a part of, this Agreement.

14. PERSONS BOUNDING ASSIGNMENT: The provisions of this Agreement shall be binding upon and shall insure to the benefits of all Parties and their respective successors, legal representatives and assigns. Notwithstanding the preceding, neither Party shall be permitted to assign this Agreement without the written consent of the other Party. No person or entity shall be deemed to be a third-party beneficiary of this Agreement or any portion of it.

15. COMPLETE AGREEMENT: This Agreement (and any exhibits or proposals expressly incorporated) constitutes the entire and complete agreement between the Parties and supersedes all prior correspondence, discussions, agreements and understandings between the Parties relating to the matters contained.

16. MODIFICATIONS: This Agreement may not be amended or modified in any manner other than by an agreement in writing signed by both Parties.

17. WAIVER: No waiver of any of the terms of this Agreement shall be valid, unless such is in writing and signed by the Party against whom such waiver is asserted. In any event, no waiver shall operate or be constructed as a waiver of any future required action or of any subsequent breach.

18. CONSTRUCTION OF THIS AGREEMENT:

(a) TITLES: The titles of paragraphs and sub-paragraphs are for reference purposes only, and shall not in any way limit the contents, application or effect of it.

(b) ORDER OF PARAGRAPHS: This Agreement shall be construed as a whole with no importance being placed upon the order of the paragraphs as they appear.

(c) PRONOUNS: Pronouns used shall refer to every other and all genders and any word used shall refer to the singular or plural as required or appropriate to the context.

(d) FLORIDA LA WS: This Agreement shall be construed, governed and interpreted in accordance with the laws of the State of Florida.

(e) NEGOTIATION OF AGREEMENT: The Parties have participated fully in the negotiation and preparation of the Agreement and accordingly, this Agreement shall not be more strictly construed against one or the other Parties.

(f) INTERPRET TO BIND AND TO DO JUSTICE: This Agreement shall be interpreted in a manner to uphold and enforce the binding effect of all provisions of this Agreement and, at the same time, to do justice to all Parties in the event of doubt or ambiguity as to any term, expression or meaning.

19. NOTICES: All notices, demands, requests or other communications made pursuant to, under or by virtue of this Agreement must be in writing and either hand-delivered, delivered by overnight courier or express mail, or mailed through the United States Postal Service, to the Party to which the notice, demand, request or communication is made, as follows:

IF TO DISTRICT:

L.T. Ranch Community Development District

c/o JPWard and Associates, LLC

2900 Northeast 12th Terrace, Ste. 1

Oakland Park, Florida, 33334

IF TO CONTRACTOR:

Calvin, Giordano & Associates, Inc.

Attn: Christopher Giordano

1800 Eller Drive, Suite 600

Fort Lauderdale, Florida 33316

Such addresses may be changed by written notice given to the address noted above. Any notice, demand, request or other communication shall be deemed to be given upon actual receipt in the case of hand-delivery or delivery by overnight courier, or six (6) business days after depositing the same in a letter box or by other means placed within the possession of the United States Postal Service, properly addressed to the Party in accordance with the foregoing and with the proper amount of postage affixed.

20. COUNTERPARTS: This Agreement may be executed simultaneously in two (2) or more counterparts, each of which shall be deemed to be original, but all of which together shall constitute one and the same instrument.

21. VENUE, PREVAILING PARTY ATTORNEY'S FEES AND COSTS: In the event of litigation arising out of either Party's obligations under this Agreement, sole and exclusive venue for any action shall lie in Lee County, Florida and the prevailing Party shall be entitled to recover its reasonable attorney's fees and costs from the non-prevailing Party, including, but not limited to, trial level fees, bankruptcy fees and appellate fees.

(Remainder of Page Intentionally Left Blank---Signatures Begin on Next Page)

The Parties execute this Agreement and further agree that it shall take effect as of the date first written above.

DISTRICT:

Attest: **L.T. RANCH COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Dated: _____

By: _____
L.T. Ranch CDD, Chairman

CONTRACTOR:

CALVIN, GIORDANO & ASSOCIATES, INC.,
a Florida Corporation

By:  _____

Print Name: CHRIS GIORDANO

Title: VICE PRESIDENT

Dated: 10/13/2020

**L.T. RANCH COMMUNITY DEVELOPMENT DISTRICT
FIELD ASSET MANAGEMENT - SCOPE OF SERVICES
EXHIBIT "A"**

The scope of services under this section shall include oversight, consultation, and contract management services and for the CDD's Maintenance Contractors tasked with maintaining these areas. Specific services include:

1. Procurement and Bidding Scope of Services

A. General Outline:

The scope of services under this section includes establishing procurement guidelines and bidding services. The procurement guidelines will establish rules and regulations for purchasing requirements based on total purchase cost. The goal is to develop a procurement procedure that does not hinder day to day activities, but ensure cost effective purchasing and bidding for all services.

- I. Establish Procurement Procedures & Guidelines.
- II. Establish limits of authority for services.

B. Prepare Base Contract for all Services

- I. Establish base contract tailored for Wentworth Estates which can be utilized for all services purchased.

C. Prepare Specifications and Exhibits for Specific Services

- I. Create specifications utilizing industry standards (ASTM, ASCE, etc.) for each specific service being procured.
- II. Produce Complete Bid Package (Contract, Specifications, Reports, Plans, Exhibits)

D. Bidding Services

- I. Distribute complete bid packages to all interested, qualified service providers.
- II. Coordinate Pre-Bid Meeting to allow for site visits and any last Inquiries from service providers.
- III. Respond to all service providers in writing and issue bid document addenda as necessary.
- IV. Review submitted bid packages to establish the lowest responsive service provider.
- V. Matrix of value, experience, references and insurance requirements.
- VI. Provide recommendation for award to the provider which poses the best value to the CDD.

E. Negotiation and Contract Execution

- I. Provide final negotiations to establish unit rates and Not To Exceed contractual amounts.

- II. Obtain required Certificates of Insurance listing CDD as additional insured.
- III. Obtain fully executed contract documents.
- IV. Retain files of all bid packages submitted, contracts executed, insurance certificates, etc. both hard copy and electronically.

2. Operations and Maintenance Services.

A. Programs subject to the operations and maintenance Field Asset Management.

- I. Stormwater Management System.
 - 1. Lakes and Ponds, including aerators.
 - 2. Wetlands
 - 3. Littoral Shelves Monitoring and Plantings
- II. Street Lighting (if applicable)
- III. District Roadways (if applicable)

B. Reading and becoming familiar with the CDD's permits and any governing documents for the purposes of delivery of the services described herein.

C. Coordinate, oversee and monitor the programs to include:

- I. Participate in weekly walk-throughs and on-site inspections of the systems with the CDD Maintenance Contractor(s).
- II. Review Weekly/Monthly Reports provided by the CDD Maintenance Contractor(s)
- III. Coordination with outside vendors for regular maintenance and emergency repairs to damaged components on an as-need basis, with 2 hour emergency response team, and 24 hour emergency response via coordination with outside Vendors to repair damaged facilities.
- IV. Review Maintenance contractor pay applications against purchase order/contract quantities and requirements and provide recommended payment due.
- V. Properly coded and submitted pay applications to District Accounting for timely payment.
- VI. Respond and coordinate CDD Maintenance Contractor(s) responses to emergency situations.

3. Asset Monitoring:

- A. Observe and document necessary repairs to the District's Stormwater Management System Components via regular inspections, including lake aerators.
- B. Obtain quotes from Qualified Contractors and Vendors to perform additional maintenance and repairs to the District's Stormwater Management System, as necessary based on the observations and inspections, above.
- C. Oversee and monitor the additional maintenance and repairs above, and report to the District Manager providing recommendations for issuance of purchase orders and other coordination as necessary with the District Manager.

- D. Coordinate with District's Aquatic Maintenance Vendor for yearly "Fixed Structures Inspection", which shall include review of the Vendor's report, field confirmation of any items needing repair and coordination of quotes and overseeing of work, pursuant to items band c, above.

4. NPDES Compliance / Reporting

- A. Prepare quarterly SWPPP reports (if applicable) of the CDD property in conjunction with annual NPDES requirements. Coordinate with District Manager and other necessary parties to compile the documents and data needed for the submittal of annual NPDES reporting to Lee County.
- B. Complete the NPDES annual submittal form with CDD specific data, and obtain the required signature(s). Upon completion, submit the completed form / package to Lee County.
- C. Attend annual audit and periodic local County meetings with Lee County for NPDES compliance, and information dissemination.

5. Administrative Services:

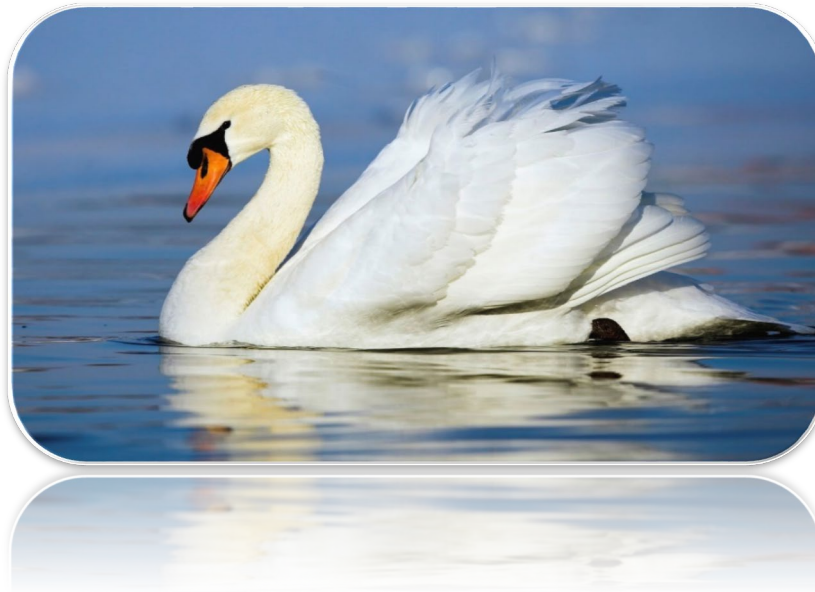
- A. Maintain electronic files for all correspondence, reports, contracts, purchase orders and documents relating to these services and upload all documents to the District's electronic filing system and have a representative attend meetings of the CDD's Board of Supervisors as deemed reasonably necessary by the District Manager in his sole and absolute discretion to present reports to the District's Board of Supervisors.
- B. Prepare and advise the District Manager on business matters between the CDD and the Maintenance Contractor(s) maintaining the systems and services provided by the District.

**L.T. RANCH COMMUNITY DEVELOPMENT DISTRICT
EXHIBIT "B"**

<u>Description of Service</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Total Fee</u>
STORMWATER MANAGEMENT SERVICES			
Procurement and Bidding Services	\$ 100.00	12	\$ 1,200.00
Prepare Scope of Services for Contract	\$ 100.00	12	\$ 1,200.00
Prepare Specifications and Exhibits	\$ 100.00	30	\$ 3,000.00
Negotiation and Contract Execution	\$ 100.00	45	\$ 4,500.00
Operations and Maintenance Services	\$ 100.00	206	\$ 20,600.00
Administrative Services	\$ 75.00	60	\$ 4,500.00
		Total:	\$ 35,000.00

Calvin, Giordano & Associates, Inc.

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE, 2020

FISCAL YEAR 2020

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

LT Ranch Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>
<i>Debt Service Fund</i>	<i>5</i>
<i>Capital Projects Fund</i>	<i>6</i>

JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

**LT Ranch Community Development District
Balance Sheet
for the Period Ending June 30, 2020**

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2019	Capital Project Fund Series 2019	Account Groups General Long Term Debt	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 11,856	\$ -	\$ -	\$ -	\$ 11,856
Debt Service Fund					
Interest Account		-			\$ -
Sinking Account					\$ -
Reserve Account		476,850			\$ 476,850
Revenue Account					\$ -
Capitalized Interest		320,784			\$ 320,784
Prepayment Account					\$ -
Construction Account			703,562		\$ 703,562
Cost of Issuance Account					\$ -
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Accounts Receivable					
Assessments Receivable					
Amount Available in Debt Service Funds	-	-	-	797,634	797,634
Amount to be Provided by Debt Service Funds	-	-	-	15,937,366	15,937,366
Total Assets	\$ 11,856	\$ 797,634	\$ 703,562	\$ 16,735,000	\$ 18,248,052

**LT Ranch Community Development District
Balance Sheet
for the Period Ending June 30, 2020**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund			
	General Fund	Series 2019	Series 2019			
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Fiscal Agent						
Due to Other Funds	-					-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Bonds Payable						
Current Portion						
Long Term						
Series 2019				\$16,735,000		16,735,000
Total Liabilities	\$ -	\$ -	\$ -	\$ 16,735,000		\$ 16,735,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-		-
Fund Balance						
Restricted						
Beginning: October 1, 2019 (Unaudited)	-	-	-	-		-
Results from Current Operations	-	797,634	703,562	-		1,501,196
Unassigned						
Beginning: October 1, 2019 (Unaudited)	18,649	-	-	-		18,649
Results from Current Operations	(6,794)	-	-	-		(6,794)
Total Fund Equity and Other Credits	\$ 11,856	\$ 797,634	\$ 703,562	\$ -		\$ 1,513,052
Total Liabilities, Fund Equity and Other Credits	\$ 11,856	\$ 797,634	\$ 703,562	\$ 16,735,000		\$ 18,248,052

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2020

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution			35,000			30,000	-	-	-	65,000	95,850	68%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	65,000	\$ 95,850	N/A
Expenditures and Other Uses												
Executive												
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	30,000	40,000	75%
Financial and Administrative												
Audit Services	-	-	-	-	-	-	-	-	-	-	4,500	0%
Accounting Services	667	667	667	667	667	667	667	667	667	6,000	8,000	75%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services												
Legal Advertising	204	-	7,783	-	-	-	-	-	5,299	13,285	3,000	443%
Trustee Services	-	-	-	-	-	-	-	-	-	-	5,725	0%
Dissemination Agent Services	-	-	-	5,000	-	-	-	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	23	23	25	23	24	24	24	22	24	212	250	85%
Communications & Freight Services												
Postage, Freight & Messenger	9	45	83	-	-	-	34	32	40	244	500	49%
Computer Services - Website Development												
Insurance	-	5,000	-	-	-	-	-	-	-	5,000	5,200	96%
Printing & Binding	-	225	279	-	-	-	-	74	194	772	1,500	51%
Subscription & Memberships	175	-	-	-	-	-	-	-	-	175	175	100%

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2020

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Legal Services												
Legal - General Counsel	-	-	3,151	-	5,389	333	69	986	211	10,138	15,000	68%
Legal - Series 2019 Bonds	-	-	-	-	-	517	-	-	-	517	-	N/A
Other General Government Services												
Engineering Services	-	-	-	-	-	-	-	-	-	-	5,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees												
Sub-Total:	4,461	9,344	15,370	9,073	9,462	4,924	4,177	5,164	9,818	71,794	95,850	75%
 Total Expenditures and Other Uses:	 \$ 4,461	 \$ 9,344	 \$ 15,370	 \$ 9,073	 \$ 9,462	 \$ 4,924	 \$ 4,177	 \$ 5,164	 \$ 9,818	 \$ 71,794	 \$ 95,850	75%
 Net Increase/ (Decrease) in Fund Balance	 (4,461)	 (9,344)	 19,630	 (9,073)	 (9,462)	 25,076	 (4,177)	 (5,164)	 (9,818)	 (6,794)	 -	
Fund Balance - Beginning	18,649	14,188	4,845	24,474	15,402	5,939	31,015	26,838	21,674	18,649	-	
Fund Balance - Ending	\$ 14,188	\$ 4,845	\$ 24,474	\$ 15,402	\$ 5,939	\$ 31,015	\$ 26,838	\$ 21,674	\$ 11,856	11,856	\$ -	

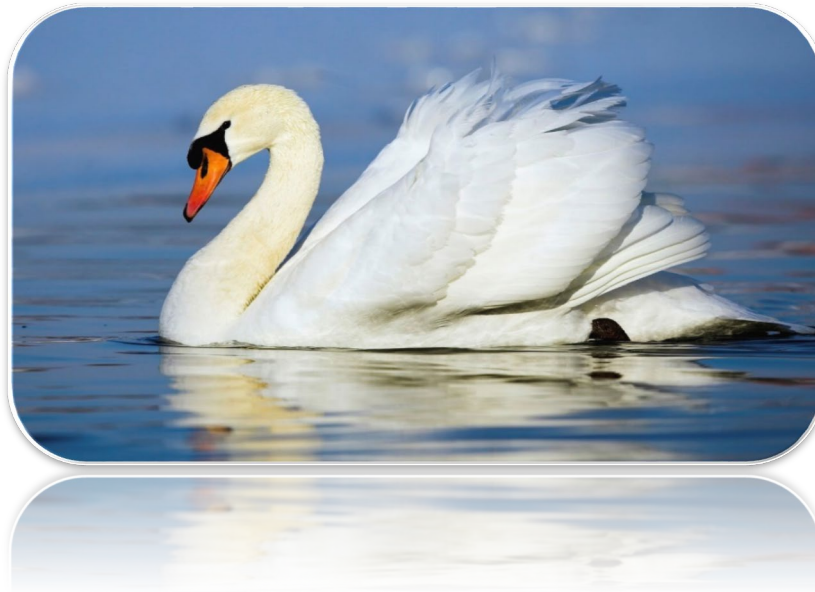
LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2020

Description	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income										
Interest Account								-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	-	24	61	50	23	4	4	165	-	N/A
Prepayment Account	-							-	-	N/A
Revenue Account	-							-	-	N/A
Capitalized Interest Account	-	27	70	58	26	5	3	189	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	-							-	-	N/A
Special Assessments - Off Roll	-							-	-	N/A
Special Assessments - Prepayments	-							-	-	N/A
Debt Proceeds	1,030,482							1,030,482	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,030,482	\$ 51	\$ 131	\$ 108	\$ 49	\$ 8	\$ 7	\$ 1,030,836	\$ -	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2019	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions										
Series 2019	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2019	-	-	-	-	-	233,202	-	233,202	-	N/A
Operating Transfers Out (To Other Funds)										
	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,202	\$ -	233,202	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,030,482	51	131	108	49	(233,193)	7	797,634	-	
Fund Balance - Beginning	-	1,030,482	1,030,533	1,030,664	1,030,772	1,030,821	797,627	-	-	
Fund Balance - Ending	\$ 1,030,482	\$ 1,030,533	\$ 1,030,664	\$ 1,030,772	1,030,821	797,627	\$ 797,634	797,634	\$ -	

LT Ranch Community Development District
Capital Projects Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2020

Description	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Income										
Construction Account	-	213	87	72	33	6	6	416	\$ -	N/A
Cost of Issuance	-	1	2	2	1	0	0	6	\$ -	N/A
Debt Proceeds	15,423,830	-	-	-	-	-	-	15,423,830	\$ -	N/A
Developer Contributions	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 15,423,830	\$ 214	\$ 90	\$ 74	\$ 33	\$ 6	\$ 6	\$ 15,424,252	\$ -	N/A
Expenditures and Other Uses										
Executive										
Professional Management	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	N/A
Other Contractual Services										
Trustee Services	\$ 7,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,025	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ -	N/A
Capital Outlay										
Water-Sewer Combination	\$ 5,662,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,662,918	\$ -	N/A
Stormwater Management	\$ 6,752,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,752,433	\$ -	N/A
Landscaping	\$ 120,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,577	\$ -	N/A
Roadway Improvement	\$ 1,965,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,721	\$ -	N/A
Cost of Issuance										
Legal - Series 2019 Bonds	\$ 159,750	\$ -	\$ 517	\$ -	\$ -	\$ -	\$ -	\$ 160,267	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ 14,718,424	\$ -	\$ 2,267	\$ -	\$ -	\$ -	\$ -	\$ 14,720,691	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 705,406	\$ 214	\$ (2,177)	\$ 74	\$ 33	\$ 6	\$ 6	\$ 703,562	-	
Fund Balance - Beginning	\$ -	\$ 705,406	\$ 705,620	\$ 703,443	\$ 703,517	\$ 703,550	\$ 703,556	\$ -	\$ -	
Fund Balance - Ending	\$ 705,406	\$ 705,620	\$ 703,443	\$ 703,517	\$ 703,550	\$ 703,556	\$ 703,562	\$ 703,562	\$ -	

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY, 2020

FISCAL YEAR 2020

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

LT Ranch Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
 <i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>
<i>Debt Service Fund</i>	<i>5</i>
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JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

**LT Ranch Community Development District
Balance Sheet
for the Period Ending July 31, 2020**

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2019	Capital Project Fund Series 2019	Account Groups General Long Term Debt	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 7,781	\$ -	\$ -	\$ -	\$ 7,781
Debt Service Fund					
Interest Account		-			\$ -
Sinking Account					\$ -
Reserve Account		476,850			\$ 476,850
Revenue Account					\$ -
Capitalized Interest		320,788			\$ 320,788
Prepayment Account					\$ -
Construction Account			703,565		\$ 703,565
Cost of Issuance Account					\$ -
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Accounts Receivable					
Assessments Receivable					
Amount Available in Debt Service Funds	-	-	-	797,638	797,638
Amount to be Provided by Debt Service Funds	-	-	-	15,937,362	15,937,362
Total Assets	\$ 7,781	\$ 797,638	\$ 703,565	\$ 16,735,000	\$ 18,243,985

**LT Ranch Community Development District
Balance Sheet
for the Period Ending July 31, 2020**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund			
	General Fund	Series 2019	Series 2019			
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Fiscal Agent						
Due to Other Funds	-					-
General Fund	-	-	-	-		-
Debt Service Fund(s)	-	-	-	-		-
Bonds Payable						
Current Portion						
Long Term						
Series 2019				\$16,735,000		16,735,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 16,735,000	\$ 16,735,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-		-
Fund Balance						
Restricted						
Beginning: October 1, 2019 (Unaudited)	-	-	-	-		-
Results from Current Operations	-	797,638	703,565	-		1,501,203
Unassigned						
Beginning: October 1, 2019 (Unaudited)	18,649	-	-	-		18,649
Results from Current Operations	(10,868)	-	-	-		(10,868)
Total Fund Equity and Other Credits	\$ 7,781	\$ 797,638	\$ 703,565	\$ -		\$ 1,508,985
Total Liabilities, Fund Equity and Other Credits	\$ 7,781	\$ 797,638	\$ 703,565	\$ 16,735,000		\$ 18,243,985

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution			35,000			30,000	-	-	-	-	65,000	95,850	68%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	65,000	\$ 95,850	N/A
Expenditures and Other Uses													
Executive													
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	33,333	40,000	83%
Financial and Administrative													
Audit Services	-	-	-	-	-	-	-	-	-	-	-	4,500	0%
Accounting Services	667	667	667	667	667	667	667	667	667	667	6,667	8,000	83%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services													
Legal Advertising	204	-	7,783	-	-	-	-	-	5,299	-	13,285	3,000	443%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	5,725	0%
Dissemination Agent Services	-	-	-	5,000	-	-	-	-	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	23	23	25	23	24	24	24	22	24	24	236	250	95%
Communications & Freight Services													
Postage, Freight & Messenger	9	45	83	-	-	-	34	32	40	-	244	500	49%
Computer Services - Website Development	50	50	50	50	50	50	50	50	50	50	500	2,000	25%
Insurance	-	5,000	-	-	-	-	-	-	-	-	5,000	5,200	96%
Printing & Binding	-	225	279	-	-	-	-	74	194	-	772	1,500	51%
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services													
Legal - General Counsel	-	-	3,151	-	5,389	333	69	986	211	-	10,138	15,000	68%

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Legal - Series 2019 Bonds	-	-	-	-	-	517	-	-	-	-	517	-	N/A
Other General Government Services													
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges													
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	4,461	9,344	15,370	9,073	9,462	4,924	4,177	5,164	9,818	4,074	75,868	95,850	79%
Total Expenditures and Other Uses:	\$ 4,461	\$ 9,344	\$ 15,370	\$ 9,073	\$ 9,462	\$ 4,924	\$ 4,177	\$ 5,164	\$ 9,818	\$ 4,074	\$ 75,868	\$ 95,850	79%
Net Increase/ (Decrease) in Fund Balance	(4,461)	(9,344)	19,630	(9,073)	(9,462)	25,076	(4,177)	(5,164)	(9,818)	(4,074)	(10,868)	-	
Fund Balance - Beginning	18,649	14,188	4,845	24,474	15,402	5,939	31,015	26,838	21,674	11,856	18,649	-	
Fund Balance - Ending	\$ 14,188	\$ 4,845	\$ 24,474	\$ 15,402	\$ 5,939	\$ 31,015	\$ 26,838	\$ 21,674	\$ 11,856	\$ 7,781	7,781	\$ -	

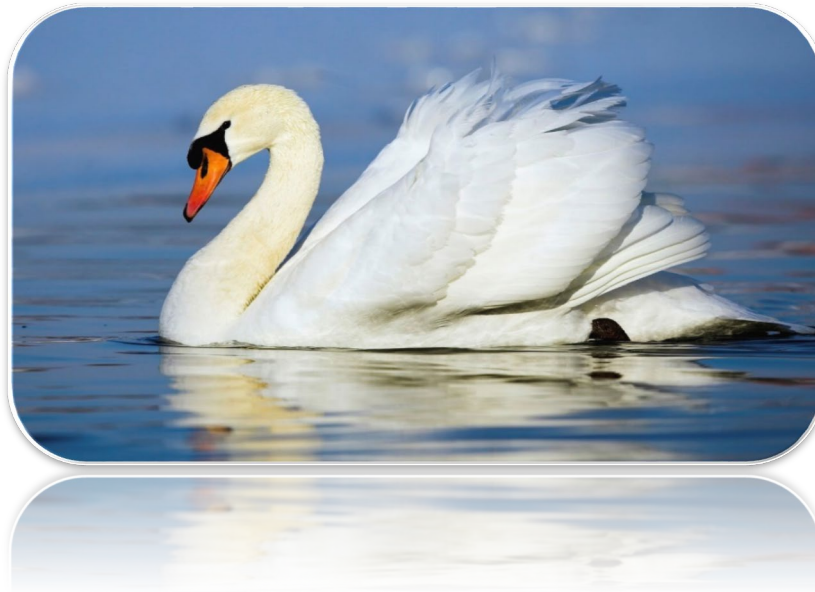
LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2020

Description	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income											
Interest Account									-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	-	24	61	50	23	4	4	2	167	-	N/A
Prepayment Account	-								-	-	N/A
Revenue Account	-								-	-	N/A
Capitalized Interest Account	-	27	70	58	26	5	3	2	191	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	-								-	-	N/A
Special Assessments - Off Roll	-								-	-	N/A
Special Assessments - Prepayments	-								-	-	N/A
Debt Proceeds	1,030,482								1,030,482	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,030,482	\$ 51	\$ 131	\$ 108	\$ 49	\$ 8	\$ 7	\$ 4	\$ 1,030,840	\$ -	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2019	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions											
Series 2019	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2019	-	-	-	-	-	233,202	-	-	233,202	-	N/A
Operating Transfers Out (To Other Funds)											
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,202	\$ -	\$ -	\$ 233,202	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,030,482	51	131	108	49	(233,193)	7	4	797,638	-	
Fund Balance - Beginning	-	1,030,482	1,030,533	1,030,664	1,030,772	1,030,821	797,627	797,634	-	-	
Fund Balance - Ending	\$ 1,030,482	\$ 1,030,533	\$ 1,030,664	\$ 1,030,772	\$ 1,030,821	\$ 797,627	\$ 797,634	\$ 797,638	\$ 797,638	\$ -	

LT Ranch Community Development District
 Capital Projects Fund - Series 2019
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through July 31, 2020

Description	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Income											
Construction Account	-	213	87	72	33	6	6	3	420	\$ -	N/A
Cost of Issuance	-	1	2	2	1	0	0	-	6	\$ -	N/A
Debt Proceeds	15,423,830	-	-	-	-	-	-	-	15,423,830	\$ -	N/A
Developer Contributions										\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 15,423,830	\$ 214	\$ 90	\$ 74	\$ 33	\$ 6	\$ 6	\$ 3	\$ 15,424,256	\$ -	N/A
Expenditures and Other Uses											
Executive											
Professional Management	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	N/A
Other Contractual Services											
Trustee Services	\$ 7,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,025	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ -	N/A
Capital Outlay											
Water-Sewer Combination	\$ 5,662,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,662,918	\$ -	N/A
Stormwater Management	\$ 6,752,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,752,433	\$ -	N/A
Landscaping	\$ 120,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,577	\$ -	N/A
Roadway Improvement	\$ 1,965,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,721	\$ -	N/A
Cost of Issuance											
Legal - Series 2019 Bonds	\$ 159,750	\$ -	\$ 517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,267	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ 14,718,424	\$ -	\$ 2,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,720,691	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 705,406	\$ 214	\$ (2,177)	\$ 74	\$ 33	\$ 6	\$ 6	\$ 3	\$ 703,565	-	
Fund Balance - Beginning	\$ -	\$ 705,406	\$ 705,620	\$ 703,443	\$ 703,517	\$ 703,550	\$ 703,556	\$ 703,562	\$ -	\$ -	
Fund Balance - Ending	\$ 705,406	\$ 705,620	\$ 703,443	\$ 703,517	\$ 703,550	\$ 703,556	\$ 703,562	\$ 703,565	\$ 703,565	\$ -	

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST, 2020

FISCAL YEAR 2020

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

LT Ranch Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>
<i>Debt Service Fund</i>	<i>5</i>
<i>Capital Projects Fund</i>	<i>6</i>

JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

**LT Ranch Community Development District
Balance Sheet
for the Period Ending August 31, 2020**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund			
	General Fund	Series 2019	Series 2019			
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 2,513	\$ -	\$ -	\$ -	\$ 2,513	
Debt Service Fund						
Interest Account		-			\$ -	
Sinking Account					\$ -	
Reserve Account		476,850			\$ 476,850	
Revenue Account					\$ -	
Capitalized Interest		320,792			\$ 320,792	
Prepayment Account					\$ -	
Construction Account				703,569	\$ 703,569	
Cost of Issuance Account				-	\$ -	
Due from Other Funds						
General Fund	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	
Accounts Receivable						
	-	-	-	-	-	
Assessments Receivable						
	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	797,642	797,642	
Amount to be Provided by Debt Service Funds	-	-	-	15,937,358	15,937,358	
Total Assets	\$ 2,513	\$ 797,642	\$ 703,569	\$ 16,735,000	\$ 18,238,723	

**LT Ranch Community Development District
Balance Sheet
for the Period Ending August 31, 2020**

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund		Account Groups	
	General Fund	Series 2019	Series 2019	Series 2019	General Long Term Debt	
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Fiscal Agent						
Due to Other Funds	-					-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Bonds Payable						
Current Portion						
Long Term						
Series 2019				\$16,735,000		16,735,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 16,735,000	\$ 16,735,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	-	-
Fund Balance						
Restricted						
Beginning: October 1, 2019 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	-	797,642	703,569	-	-	1,501,210
Unassigned						
Beginning: October 1, 2019 (Unaudited)	18,649	-	-	-	-	18,649
Results from Current Operations	(16,137)	-	-	-	-	(16,137)
Total Fund Equity and Other Credits	\$ 2,513	\$ 797,642	\$ 703,569	\$ -	\$ -	\$ 1,503,723
Total Liabilities, Fund Equity and Other Credits	\$ 2,513	\$ 797,642	\$ 703,569	\$ 16,735,000	\$ -	\$ 18,238,723

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution			35,000			30,000	-	-	-	-	-	65,000	95,850	68%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	65,000	\$ 95,850	N/A
Expenditures and Other Uses														
Executive														
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	36,667	40,000	92%
Financial and Administrative														
Audit Services	-	-	-	-	-	-	-	-	-	-	-	-	4,500	0%
Accounting Services	667	667	667	667	667	667	667	667	667	667	667	7,333	8,000	92%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services														
Legal Advertising	204	-	7,783	-	-	-	-	-	5,299	-	-	13,285	3,000	443%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	5,725	0%
Dissemination Agent Services	-	-	-	5,000	-	-	-	-	-	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	23	23	25	23	24	24	24	22	24	24	24	261	250	104%
Communications & Freight Services														
Postage, Freight & Messenger	9	45	83	-	-	-	34	32	40	-	39	284	500	57%
Computer Services - Website Development	50	50	50	50	50	50	50	50	50	50	650	1,150	2,000	58%
Insurance	-	5,000	-	-	-	-	-	-	-	-	-	5,000	5,200	96%
Printing & Binding		225	279	-	-	-	-	74	194	-	198	970	1,500	65%
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	-	3,151	-	5,389	333	69	986	211	-	358	10,495	15,000	70%
Legal - Series 2019 Bonds	-	-	-	-	-	517	-	-	-	-	-	517	-	N/A
Other General Government Services														
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total:	4,461	9,344	15,370	9,073	9,462	4,924	4,177	5,164	9,818	4,074	5,269	81,137	95,850	85%
Total Expenditures and Other Uses:	\$ 4,461	\$ 9,344	\$ 15,370	\$ 9,073	\$ 9,462	\$ 4,924	\$ 4,177	\$ 5,164	\$ 9,818	\$ 4,074	\$ 5,269	\$ 81,137	\$ 95,850	85%
Net Increase/ (Decrease) in Fund Balance	(4,461)	(9,344)	19,630	(9,073)	(9,462)	25,076	(4,177)	(5,164)	(9,818)	(4,074)	(5,269)	(16,137)	-	
Fund Balance - Beginning	18,649	14,188	4,845	24,474	15,402	5,939	31,015	26,838	21,674	11,856	7,781	18,649	-	
Fund Balance - Ending	\$ 14,188	\$ 4,845	\$ 24,474	\$ 15,402	\$ 5,939	\$ 31,015	\$ 26,838	\$ 21,674	\$ 11,856	\$ 7,781	\$ 2,513	2,513	\$ -	

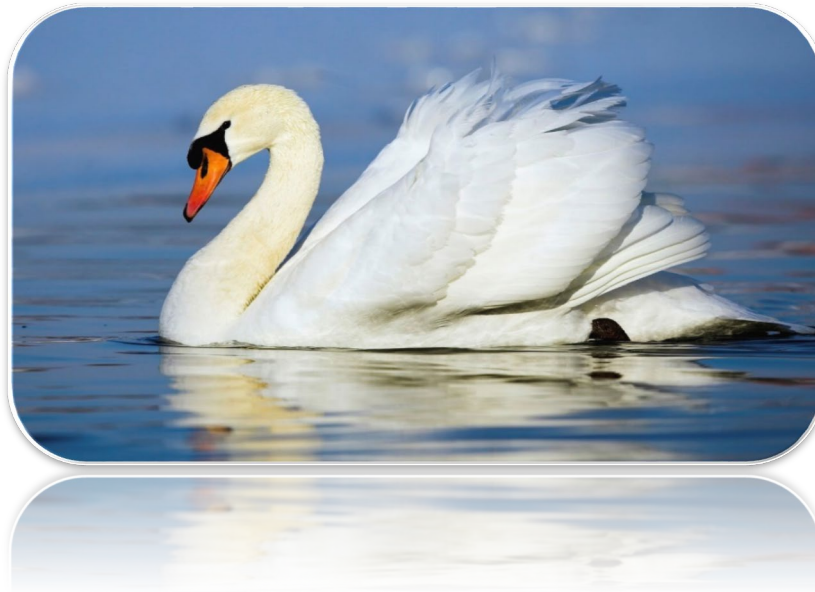
LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2020

Description	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	-	24	61	50	23	4	4	2	2	169	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Capitalized Interest Account	-	27	70	58	26	5	3	2	1	192	-	N/A
Special Assessments - Prepayments												
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	1,030,482	-	-	-	-	-	-	-	-	1,030,482	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,030,482	\$ 51	\$ 131	\$ 108	\$ 49	\$ 8	\$ 7	\$ 4	\$ 4	\$ 1,030,844	\$ -	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2019	-	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions												
Series 2019	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2019	-	-	-	-	-	233,202	-	-	-	233,202	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,202	\$ -	\$ -	\$ -	\$ 233,202	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,030,482	51	131	108	49	(233,193)	7	4	4	797,642	-	
Fund Balance - Beginning	-	1,030,482	1,030,533	1,030,664	1,030,772	1,030,821	797,627	797,634	797,638	-	-	
Fund Balance - Ending	\$ 1,030,482	\$ 1,030,533	\$ 1,030,664	\$ 1,030,772	\$ 1,030,821	\$ 797,627	\$ 797,634	\$ 797,638	\$ 797,642	\$ 797,642	\$ -	

LT Ranch Community Development District
 Capital Projects Fund - Series 2019
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through August 31, 2020

Description	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Income												
Construction Account	-	213	87	72	33	6	6	3	3	423	\$ -	N/A
Cost of Issuance	-	1	2	2	1	0	0	-	-	6	\$ -	N/A
Debt Proceeds	15,423,830	-	-	-	-	-	-	-	-	15,423,830	\$ -	N/A
Developer Contributions	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 15,423,830	\$ 214	\$ 90	\$ 74	\$ 33	\$ 6	\$ 6	\$ 3	\$ 3	\$ 15,424,259	\$ -	N/A
Expenditures and Other Uses												
Executive												
Professional Management	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	N/A
Other Contractual Services												
Trustee Services	\$ 7,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,025	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ -	N/A
Capital Outlay												
Water-Sewer Combination	\$ 5,662,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,662,918	\$ -	N/A
Stormwater Management	\$ 6,752,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,752,433	\$ -	N/A
Landscaping	\$ 120,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,577	\$ -	N/A
Roadway Improvement	\$ 1,965,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,721	\$ -	N/A
Cost of Issuance												
Legal - Series 2019 Bonds	\$ 159,750	\$ -	\$ 517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,267	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ 14,718,424	\$ -	\$ 2,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,720,691	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 705,406	\$ 214	\$ (2,177)	\$ 74	\$ 33	\$ 6	\$ 6	\$ 3	\$ 3	\$ 703,569	-	
Fund Balance - Beginning	\$ -	\$ 705,406	\$ 705,620	\$ 703,443	\$ 703,517	\$ 703,550	\$ 703,556	\$ 703,562	\$ 703,565	\$ -	\$ -	
Fund Balance - Ending	\$ 705,406	\$ 705,620	\$ 703,443	\$ 703,517	\$ 703,550	\$ 703,556	\$ 703,562	\$ 703,565	\$ 703,569	\$ 703,569	\$ -	

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER, 2020

FISCAL YEAR 2020

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

LT Ranch Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
 <i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>
<i>Debt Service Fund</i>	<i>5</i>
<i>Capital Projects Fund</i>	<i>6</i>

JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

**LT Ranch Community Development District
Balance Sheet
for the Period Ending September 30, 2020**

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund		Account Groups	
	General Fund	Series 2019	Series 2019		General Long Term Debt	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 25,789	\$ -	\$ -	\$ -	\$ -	\$ 25,789
Debt Service Fund						
Interest Account		-				\$ -
Sinking Account						\$ -
Reserve Account		476,850				\$ 476,850
Revenue Account						\$ -
Capitalized Interest		320,795				\$ 320,795
Prepayment Account						\$ -
Construction Account				703,572		\$ 703,572
Cost of Issuance Account						\$ -
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Accounts Receivable						
Assessments Receivable						
Amount Available in Debt Service Funds	-	-	-		797,645	797,645
Amount to be Provided by Debt Service Funds	-	-	-		15,937,355	15,937,355
Total Assets	\$ 25,789	\$ 797,645	\$ 703,572	\$ 16,735,000		\$ 18,262,005

**LT Ranch Community Development District
Balance Sheet
for the Period Ending September 30, 2020**

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund		Account Groups	
	General Fund	Series 2019	Series 2019	Series 2019	General Long Term Debt	
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Fiscal Agent						
Due to Other Funds	-					-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Bonds Payable						
Current Portion						
Long Term						
Series 2019				\$16,735,000		16,735,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 16,735,000	\$ 16,735,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	-	-
Fund Balance						
Restricted						
Beginning: October 1, 2019 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	-	797,645	703,572	-	-	1,501,217
Unassigned						
Beginning: October 1, 2019 (Unaudited)	18,649	-	-	-	-	18,649
Results from Current Operations	7,139	-	-	-	-	7,139
Total Fund Equity and Other Credits	\$ 25,789	\$ 797,645	\$ 703,572	\$ -	\$ -	\$ 1,527,005
Total Liabilities, Fund Equity and Other Credits	\$ 25,789	\$ 797,645	\$ 703,572	\$ 16,735,000	\$ -	\$ 18,262,005

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution			35,000			30,000	-	-	-	-	-	-	65,000	95,850	68%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	30,000	30,000	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	95,000	\$ 95,850	N/A
Expenditures and Other Uses															
Executive															
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000	40,000	100%
Financial and Administrative															
Audit Services	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500	0%
Accounting Services	667	667	667	667	667	667	667	667	667	667	667	667	8,000	8,000	100%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Legal Advertising	204	-	7,783	-	-	-	-	-	5,299	-	-	-	13,285	3,000	443%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	5,725	0%
Dissemination Agent Services	-	-	-	5,000	-	-	-	-	-	-	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	23	23	25	23	24	24	24	22	24	24	24	54	314	250	126%
Communications & Freight Services															
Postage, Freight & Messenger	9	45	83	-	-	-	34	32	40	-	39	-	284	500	57%
Computer Services - Website Development															
Computer Services - Website Development	50	50	50	50	50	50	50	50	50	50	650	50	1,200	2,000	60%
Insurance															
Insurance	-	5,000	-	-	-	-	-	-	-	-	-	-	5,000	5,200	96%
Printing & Binding															
Printing & Binding	-	225	279	-	-	-	-	74	194	-	198	-	970	1,500	65%
Subscription & Memberships															
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	3,151	-	5,389	333	69	986	211	-	358	2,620	13,116	15,000	87%
Legal - Series 2019 Bonds	-	-	-	-	-	517	-	-	-	-	-	-	517	-	N/A
Other General Government Services															
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget	
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total:	4,461	9,344	15,370	9,073	9,462	4,924	4,177	5,164	9,818	4,074	5,269	6,724	87,861	95,850	92%	
 Total Expenditures and Other Uses:	 \$ 4,461	 \$ 9,344	 \$ 15,370	 \$ 9,073	 \$ 9,462	 \$ 4,924	 \$ 4,177	 \$ 5,164	 \$ 9,818	 \$ 4,074	 \$ 5,269	 \$ 6,724	 \$ 87,861	 \$ 95,850	92%	
 Net Increase/ (Decrease) in Fund Balance	 (4,461)	 (9,344)	 19,630	 (9,073)	 (9,462)	 25,076	 (4,177)	 (5,164)	 (9,818)	 (4,074)	 (5,269)	 23,276	 7,139	 -		
Fund Balance - Beginning	18,649	14,188	4,845	24,474	15,402	5,939	31,015	26,838	21,674	11,856	7,781	2,513	18,649	-		
Fund Balance - Ending	\$ 14,188	\$ 4,845	\$ 24,474	\$ 15,402	\$ 5,939	\$ 31,015	\$ 26,838	\$ 21,674	\$ 11,856	\$ 7,781	\$ 2,513	\$ 25,789	25,789	\$ -		

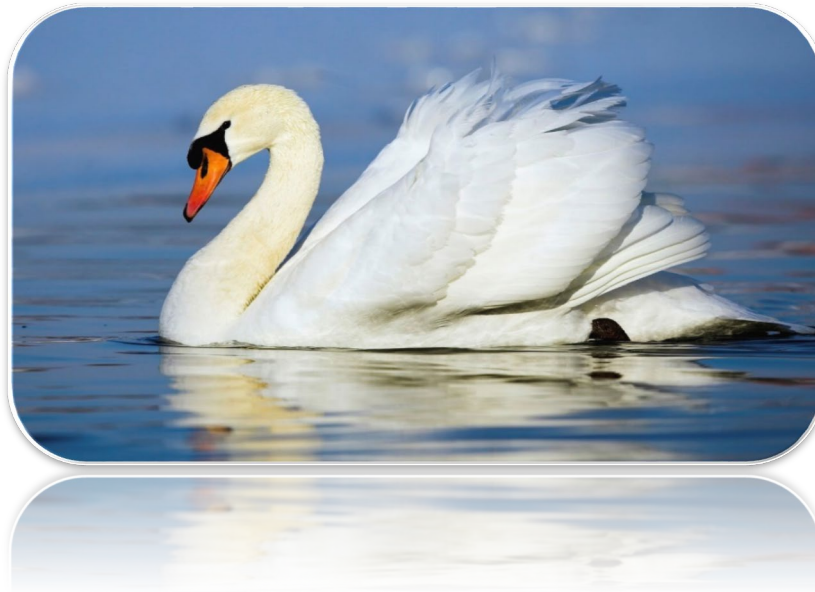
LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	-	24	61	50	23	4	4	2	2	2	171	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capitalized Interest Account	-	27	70	58	26	5	3	2	1	1	194	-	N/A
Special Assessments - Prepayments													
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	1,030,482	-	-	-	-	-	-	-	-	-	1,030,482	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,030,482	\$ 51	\$ 131	\$ 108	\$ 49	\$ 8	\$ 7	\$ 4	\$ 4	\$ 3	\$ 1,030,847	\$ -	N/A
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2019	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions													
Series 2019	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2019	-	-	-	-	-	233,202	-	-	-	-	233,202	-	N/A
Operating Transfers Out (To Other Funds)													
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,202	\$ -	\$ -	\$ -	\$ -	\$ 233,202	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,030,482	51	131	108	49	(233,193)	7	4	4	3	797,645	-	
Fund Balance - Beginning	-	1,030,482	1,030,533	1,030,664	1,030,772	1,030,821	797,627	797,634	797,638	797,642	-	-	
Fund Balance - Ending	\$ 1,030,482	\$ 1,030,533	\$ 1,030,664	\$ 1,030,772	\$ 1,030,821	\$ 797,627	\$ 797,634	\$ 797,638	\$ 797,642	\$ 797,645	\$ 797,645	\$ -	

LT Ranch Community Development District
 Capital Projects Fund - Series 2019
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2020

Description	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Income													
Construction Account	-	213	87	72	33	6	6	3	3	3	426	\$ -	N/A
Cost of Issuance	-	1	2	2	1	0	0	-	-	-	6	\$ -	N/A
Debt Proceeds	15,423,830	-	-	-	-	-	-	-	-	-	15,423,830	\$ -	N/A
Developer Contributions													
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 15,423,830	\$ 214	\$ 90	\$ 74	\$ 33	\$ 6	\$ 6	\$ 3	\$ 3	\$ 3	\$ 15,424,262	\$ -	N/A
Expenditures and Other Uses													
Executive													
Professional Management	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	N/A
Other Contractual Services													
Trustee Services	\$ 7,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,025	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ -	N/A
Capital Outlay													
Water-Sewer Combination	\$ 5,662,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,662,918	\$ -	N/A
Stormwater Management	\$ 6,752,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,752,433	\$ -	N/A
Landscaping	\$ 120,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,577	\$ -	N/A
Roadway Improvement	\$ 1,965,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,721	\$ -	N/A
Cost of Issuance													
Legal - Series 2019 Bonds	\$ 159,750	\$ -	\$ 517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,267	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ 14,718,424	\$ -	\$ 2,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,720,691	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 705,406	\$ 214	\$ (2,177)	\$ 74	\$ 33	\$ 6	\$ 6	\$ 3	\$ 3	\$ 3	\$ 703,572	\$ -	-
Fund Balance - Beginning	\$ -	\$ 705,406	\$ 705,620	\$ 703,443	\$ 703,517	\$ 703,550	\$ 703,556	\$ 703,562	\$ 703,565	\$ 703,569	\$ -	\$ -	-
Fund Balance - Ending	\$ 705,406	\$ 705,620	\$ 703,443	\$ 703,517	\$ 703,550	\$ 703,556	\$ 703,562	\$ 703,565	\$ 703,569	\$ 703,572	\$ 703,572	\$ -	-

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2020

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

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LT Ranch Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
 <i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-5</i>
<i>Debt Service Fund</i>	<i>6</i>
<i>Capital Projects Fund</i>	<i>7</i>

JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

**LT Ranch Community Development District
Balance Sheet
for the Period Ending October 31, 2020**

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund		Account Groups	
	General Fund	Series 2019	Series 2019	Series 2019	General Long Term Debt	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 14,789	\$ -	\$ -	\$ -	\$ -	\$ 14,789
Debt Service Fund						
Interest Account		320,430				\$ 320,430
Sinking Account						\$ -
Reserve Account		476,850				\$ 476,850
Revenue Account						\$ -
Capitalized Interest		369				\$ 369
Prepayment Account						\$ -
Construction Account				-		\$ -
Cost of Issuance Account				-		\$ -
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Accounts Receivable						
	-	-	-	-	-	-
Assessments Receivable						
	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	797,649		797,649
Amount to be Provided by Debt Service Funds	-	-	-	15,622,352		15,622,352
Total Assets	\$ 14,789	\$ 797,649	\$ -	\$ 16,420,000		\$ 17,232,437

**LT Ranch Community Development District
Balance Sheet
for the Period Ending October 31, 2020**

	Governmental Funds					
	Debt Service Funds		Capital Project Fund		Account Groups	Totals (Memorandum Only)
	General Fund	Series 2019	Series 2019	Series 2019	General Long Term Debt	
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer				\$ 307,756		\$ 307,756
Due to Other Funds	-					-
General Fund	-	-		-	-	-
Debt Service Fund(s)	-	-		-	-	-
Bonds Payable						
Current Portion					\$315,000	\$ 315,000
Long Term						
Series 2019					\$16,105,000	16,105,000
Total Liabilities	\$ -	\$ -	\$ 307,756	\$ 16,420,000		\$ 16,727,756
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	-	-
Fund Balance						
Restricted						
Beginning: October 1, 2020 (Unaudited)	-	797,645	703,572	-	-	1,501,217
Results from Current Operations	-	3	(1,011,327)	-	-	(1,011,324)
Unassigned						
Beginning: October 1, 2020 (Unaudited)	25,789	-	-	-	-	25,789
Results from Current Operations	(11,000)	-	-	-	-	(11,000)
Total Fund Equity and Other Credits	\$ 14,789	\$ 797,649	\$ (307,756)	\$ -		\$ 504,681
Total Liabilities, Fund Equity and Other Credits	\$ 14,789	\$ 797,649	\$ -	\$ 16,420,000		\$ 17,232,437

**LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020**

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest				
Interest - General Checking	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	437,215	0%
Special Assessments - Off-Roll	-	-	-	N/A
Developer Contribution		-	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 437,215</u>	<u>N/A</u>
Expenditures and Other Uses				
Executive				
Professional Management	3,333	3,333	40,000	8%
Financial and Administrative				
Audit Services	-	-	4,500	0%
Accounting Services	1,333	1,333	16,000	8%
Assessment Roll Services	833	833	8,000	10%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	2,000	0%
Trustee Services	-	-	6,695	0%
Dissemination Agent Services	-	-	5,000	0%
Property Appraiser Fees	-	-	-	N/A
Bank Service Fees	24	24	250	10%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	750	0%

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	50	50	2,000	3%
Insurance	5,251	5,251	6,000	88%
Printing & Binding		-	1,500	0%
Subscription & Memberships	175	175	175	100%
Legal Services				
Legal - General Counsel	-	-	15,000	0%
Legal - Series 2019 Bonds	-	-	-	N/A
Other General Government Services				
Engineering Services	-	-	35,000	0%
Contingencies	-	-	-	N/A
Other Current Charges	-	-	-	N/A
Field Operations				
Grounds Contract	-	-	161,352	0%
Grounds - Sod/Seed/Plant/Shrub	-	-	5,000	0%
Grounds - Mulch	-	-	5,000	0%
Supplies/Tools	-	-	2,500	0%
Wetland Preservation Maintenance	-	-	39,000	0%
Lake Maintenance	-	-	20,000	0%
Path Mowing	-	-	12,000	0%
Path Shell	-	-	2,000	0%
Grounds - Community Park Mow	-	-	24,000	0%
Irrigation Maintenance & Repair	-	-	1,000	0%
Snack Shack/Maintenance Building	-	-	1,000	0%
Playground/Dog Park/Shelter Maint.	-	-	1,000	0%
Outdoor Sport Courts Maintenance	-	-	1,000	0%
Electric (Irrigation, Snack/Maint Bldg)	-	-	3,000	0%
Water/Sewer Park	-	-	2,000	0%
Contingencies (5% of Field Operations)	-	-	13,993	0%

Prepared by:

JPWARD and Associates, LLC

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Total Annual Budget	% of Budget
Reserves				
Operational Reserve (Future Years)	-	-	-	N/A
Other Fees and Charges	-	-	-	N/A
Discounts/Collection Fees		-	-	
Sub-Total:	11,000	11,000	437,215	3%
Total Expenditures and Other Uses:	\$ 11,000	\$ 11,000	\$ 437,215	3%
Net Increase/ (Decrease) in Fund Balance	(11,000)	(11,000)	-	
Fund Balance - Beginning	25,789	25,789	-	
Fund Balance - Ending	\$ 14,789	\$ 14,789	\$ -	

LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Fund Account	-	-	-	N/A
Reserve Account	2	2	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	-	-	-	N/A
Capitalized Interest Account	1	1	-	N/A
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	954,397	N/A
Special Assessments - Off Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
Debt Proceeds				
	-	-	-	N/A
Intragovernmental Transfer In				
	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 3	\$ 954,397	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2019	-	-	315,000	N/A
Principal Debt Service - Early Redemptions				
Series 2019	-	-	-	N/A
Interest Expense				
Series 2019	-	-	640,860	N/A
Operating Transfers Out (To Other Funds)				
	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 955,860	N/A
Net Increase/ (Decrease) in Fund Balance	3	3	(1,463)	
Fund Balance - Beginning	797,645	797,645	-	
Fund Balance - Ending	\$ 797,649	\$ 797,649	\$ (1,463)	

Prepared by:

JPWARD and Associates, LLC

LT Ranch Community Development District
Capital Projects Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	-	-	\$ -	N/A
Interest Income				
Construction Account	3	3	\$ -	N/A
Cost of Issuance	-	-	\$ -	N/A
Debt Proceeds	-	-	\$ -	N/A
Developer Contributions	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 3	\$ 3	\$ -	N/A
Expenditures and Other Uses				
Executive				
Professional Management	\$ -	-	-	N/A
Other Contractual Services				
Trustee Services	\$ -	-	-	N/A
Printing & Binding	\$ -	-	-	N/A
Capital Outlay				
Water-Sewer Combination	\$ 819,454	819,454	-	N/A
Stormwater Management	\$ 191,876	191,876	-	N/A
Landscaping	\$ -	-	-	N/A
Roadway Improvement	\$ -	-	-	N/A
Cost of Issuance				
Legal - Series 2019 Bonds	\$ -	-	-	N/A
Underwriter's Discount	\$ -	-	-	N/A
Operating Transfers Out (To Other Funds)	\$ -	-	-	N/A
Total Expenditures and Other Uses:	\$ 1,011,330	\$ 1,011,330	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ (1,011,327)	\$ (1,011,327)	\$ -	
Fund Balance - Beginning	\$ 703,572	\$ 703,572	\$ -	
Fund Balance - Ending	\$ (307,756)	\$ (307,756)	\$ -	

Prepared by:

JPWARD and Associates, LLC