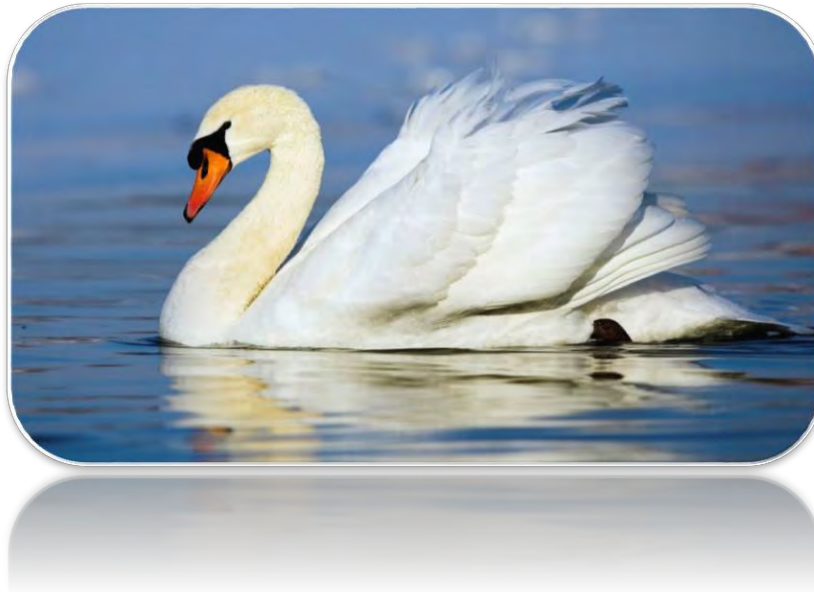


LT RANCH COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

NOVEMBER 12, 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37th STREET, FORT LAUDERDALE, FL 33308

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

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

November 5, 2024

Board of Supervisors

LT Ranch Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the LT Ranch Community Development District will be held on **Tuesday, November 12, 2024**, at **1:00 P.M.** at the offices of **Taylor Morrison, 551 Cattlemen Road, Suite 200, Sarasota, Florida 34232.**

The following Webex link and telephone number are provided to join/watch the meeting remotely:

<https://districts.webex.com/districts/j.php?MTID=mbd2a5c5faf644c327962d11c95129024>

Access Code: **2346 719 5802** Event password: **Jpward**

Or Phone: **408-418-9388** enter the access code **2346 719 5802**, password: **Jpward** to join the meeting.

The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

Agenda

1. Call to Order & Roll Call.
 2. Notice of Advertisement of Landowners' and Regular Meetings.
-

ORGANIZATIONAL MATTERS FOR THE DISTRICT

3. Administration of Oath of Office for the Individual elected to Seat 3 from the Landowner's Meeting of November 12, 2024.
 - I. Oath of Office.
 - II. Guide to the Sunshine Amendment and Code of Ethics.
 - III. Sample of E-filed Form 1 – Statement of Financial Interests. (Changes to the Law and filing requirements as of January 1, 2024)

4. Consideration of **Resolution 2025-1**, a Resolution of the Board of Supervisors canvassing and certifying the results of the landowner's election of Supervisors held pursuant to Section 190.006(2) Florida Statutes; and providing for an effective date.

ADMINISTRATIVE MATTERS FOR THE DISTRICT

5. Acceptance of the Resignations of Ms. Karen Goldstein from Seat 1 [effective September 10, 2024] whose term is set to expire November 2026, and Ms. Christy Zelaya from Seat 2 [effective September 10, 2024] whose term is set to expire November 2026.
 - I. Appointment of individual to fill Seats 1 and 2.
 - II. Oath of Office.
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - IV. Sample of E-filed Form 1 – Statement of Financial Interests. (Changes to the Law and filing requirements as of January 1, 2024)
6. Consideration of **Resolution 2025-2**, a Resolution of the Board of Supervisor's re-designating the Officers of the District.
7. Consideration of **Resolution 2025-3**, a Resolution of the Board of Supervisors Declaring a vacancy in Seat 4 and Seat 5 on the Board of Supervisors Pursuant to Section 190.006(3)(B), Florida Statutes; providing for severability, conflicts and an effective date.
8. Consideration of Minutes:
 - I. July 9, 2024 –Regular Meeting Minutes.
9. Consideration of **Resolution 2025-4**, a resolution of the Board of Supervisors Addressing Real Estate conveyances and permits; Accepting a certificate of the District Engineer and declaring the 2019 Project complete; Addressing contribution requirements; Providing Direction to the Trustee; finalizing the 2019 Assessments; Authorizing conveyances; Providing for a Supplement to the Improvement Lien Book; providing for severability, conflicts, and an effective date.
10. Consideration of **Resolution 2025-5**, a Resolution of the Board of Supervisors Addressing Real Estate conveyances and permits; Accepting a certificate of the District Engineer and declaring the 2022-1 Project complete; Addressing contribution requirements; Providing Direction To The Trustee; finalizing the 2022-1 Assessments; Authorizing conveyances; Authorizing a mutual release; Providing for a Supplement to the Improvement Lien Book; providing for severability, conflicts, and an effective date.
11. Consideration of **Resolution 2025-6**, a Resolution of the Board of Supervisors Authorizing District staff to confirm the satisfaction of the release conditions of the Capital Improvement Revenue Bonds, Series 2022-1 (Phase I Assessment Area) and, upon satisfaction, Authorizing the release of the Debt Service Reserve Funds into the Series 2022-1 Acquisition and Construction account; Authorizing a requisition for payment of the balance of the Series 2022-1 Acquisition and

Construction account; Providing additional authorization; and providing for severability, conflicts, and an effective date.

12. Consideration of **Resolution 2025-7**, a Resolution of the Board of Supervisors Addressing Real Estate conveyances and permits; Accepting a certificate of the District Engineer and declaring the 2022-2 Project complete; Addressing contribution requirements; Providing direction to the Trustee; finalizing the 2022-2 Assessments; Authorizing conveyances; Authorizing a mutual release; Providing for a Supplement to the Improvement Lien Book; providing for severability, conflicts, and an effective date.

13. Consideration of **Resolution 2025-8**, a Resolution of the Board of Supervisor Authorizing District staff to confirm the satisfaction of the release conditions of the Capital Improvement Revenue Bonds, Series 2022-2 (Phase IIA Assessment Area) and, upon satisfaction, Authorizing the release of the debt service Reserve Funds into the Series 2022-2 Acquisition and Construction account; Authorizing a requisition for payment of the balance of the Series 2022-2 Acquisition and Construction account; Providing additional authorization; and providing for severability, conflicts, and an effective date.

14. Consideration of **Resolution 2025-9**, a Resolution of the Board of Supervisor Addressing Real Estate conveyances and permits; Accepting a certificate of the District Engineer and declaring the 2024 Project complete; Addressing contribution requirements; Providing direction to the Trustee; finalizing the 2024 Assessments; Authorizing conveyances; Providing for a supplement to the Improvement Lien Book; Providing for severability, conflicts, and an effective date.

15. Consideration of **Resolution 2025-10**, a Resolution of the Board of Supervisors Authorizing District staff to confirm the satisfaction of the release conditions of the Capital Improvement Revenue Bonds, Series 2024 (Phase IIB Assessment Area) and, upon satisfaction, Authorizing the release of the debt service Reserve Funds into the Series 2024 Acquisition and Construction account; authorizing a requisition for payment of the balance of the Series 2024 Acquisition and Construction Account; Providing additional authorization; and providing for severability, conflicts, and an effective date.

16. Staff Reports.

- I. District Attorney.
- II. District Engineer.
- III. District Asset Manager.
 - a) Field Operations Report October 1, 2024.
 - b) Field Operations Report November 1, 2024.
- IV. District Manager.
 - a) Goals and objectives reporting requirements for CDD's.
 - b) **Important Board Meeting Dates for Balance of Fiscal Year 2025.**
 - c) Financial Statement for period ending August 31, 2024 (unaudited).
 - d) Financial Statement for period ending September 30, 2024 (unaudited).

17. Supervisor's Requests.

18. Public Comments.

Public comment period is for items NOT listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

19. Adjournment.

Staff Review

The first order of business is to call to order the meeting and conduct the roll call.

The second order of business is the Notice of Advertisement of the Landowners' agenda and Regular meeting.

The third order of business is administrative in nature and is the administration of the oath of office for the Individual elected to Seat 3 of the Board of Supervisors.

Where applicable, the newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the State Commission on Ethics within thirty (30) days of being seated on this Board.

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

The fourth order of business is the consideration of **Resolution 2025-1**, a Resolution of the Board of Supervisors canvassing and certifying the results of the Landowners' election of Supervisors held pursuant to Section 190.006(2), *Florida Statutes*.

The fifth order of business is administrative in nature and is to accept the Resignations of Ms. Karen Goldstein from Seat 1 effective September 10, 2024, whose term is set to expire November 2026, and Ms. Christy Zelaya from Seat 2 effective. September 10, 2024, whose term is set to expire November 2026.

The next item deals with the replacement of Ms. Goldstein and Ms. Zelaya. The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member who has resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for

filling the unexpired term of office of the resigning member. Once the Board appoints an individual to fill the seat, I will take the opportunity to swear those individuals into office.

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Supervisor of Elections in the County in which he/she resides within thirty (30) days of being seated on this Board.

Additionally, if any of the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 – Statement of Financial Interests to now include the LT Ranch Community Development District. The amended form must be filed with the Supervisor of Elections in the County in which you reside within thirty (30) days of being seated on this Board of Supervisors.

The sixth order of business is the consideration of **Resolution 2025-2**, a Resolution of the Board of Supervisors which designates the officers of the LT Ranch Community Development District after the outcome of the Landowners’ Election which was held on November 12, 2024. Below are the current officers for the District.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	JOHN WOLLARD
VICE-CHAIRPERSON	VACANT
ASSISTANT SECRETARY	VACANT
ASSISTANT SECRETARY	CHRISTIAN COTTER
ASSISTANT SECRETARY	SCOTT TURNER
SECRETARY & TREASURER	JAMES P. WARD

The seventh order of business is the consideration of **Resolution 2025-3**, a Resolution of the Board of Supervisors Declaring a vacancy in Seat 4 and Seat 5 on the Board of Supervisors Pursuant to Section 190.006(3)(B), Florida Statutes; providing for severability, conflicts and an effective date.

The eighth order of business is the consideration of the Minutes from the July 9, 2024, Regular Meeting.

The ninth order of business is the consideration of **Resolution 2025-4**, a Resolution of the Board of Supervisor Addressing Real Estate conveyances and permits; Accepting a certificate of the District Engineer and declaring the 2019 Project complete; Addressing contribution requirements; Providing Direction to the Trustee; finalizing the 2019 Assessments; Authorizing conveyances; Providing for a Supplement to the Improvement Lien Book; providing for severability, conflicts, and an effective date.

The tenth order of business is the consideration of **Resolution 2025-5**, a Resolution of the Board of Supervisors Addressing Real Estate conveyances and permits; Accepting a certificate of the District Engineer and declaring the 2022-1 Project complete; Addressing contribution requirements; Providing Direction To The Trustee; finalizing the 2022-1 Assessments; Authorizing conveyances; Authorizing a

mutual release; Providing for a Supplement to the Improvement Lien Book; providing for severability, conflicts, and an effective date.

The eleventh order of business is the consideration of **Resolution 2025-6**, a Resolution of the Board of Supervisors Authorizing District staff to confirm the satisfaction of the release conditions of the Capital Improvement Revenue Bonds, Series 2022-1 (Phase I Assessment Area) and, upon satisfaction, Authorizing the release of the Debt Service Reserve Funds into the Series 2022-1 Acquisition and Construction account; Authorizing a requisition for payment of the balance of the Series 2022-1 Acquisition and Construction account; Providing additional authorization; and providing for severability, conflicts, and an effective date.

The twelfth order of business is the consideration of **Resolution 2025-7**, a Resolution of the Board of Supervisors Addressing Real Estate conveyances and permits; Accepting a certificate of the District Engineer and declaring the 2022-2 Project complete; Addressing contribution requirements; Providing direction to the Trustee; finalizing the 2022-2 Assessments; Authorizing conveyances; Authorizing a mutual release; Providing for a Supplement to the Improvement Lien Book; providing for severability, conflicts, and an effective date.

The thirteenth order of business is the consideration of **Resolution 2025-8**, a Resolution of the Board of Supervisor Authorizing District staff to confirm the satisfaction of the release conditions of the Capital Improvement Revenue Bonds, Series 2022-2 (Phase IIA Assessment Area) and, upon satisfaction, Authorizing the release of the debt service Reserve Funds into the Series 2022-2 Acquisition and Construction account; Authorizing a requisition for payment of the balance of the Series 2022-2 Acquisition and Construction account; Providing additional authorization; and providing for severability, conflicts, and an effective date.

The fourteenth order of business is the consideration of **Resolution 2025-9**, a Resolution of the Board of Supervisor Addressing Real Estate conveyances and permits; Accepting a certificate of the District Engineer and declaring the 2024 Project complete; Addressing contribution requirements; Providing direction to the Trustee; finalizing the 2024 Assessments; Authorizing conveyances; Providing for a supplement to the Improvement Lien Book; Providing for severability, conflicts, and an effective date.

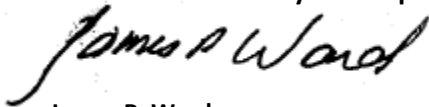
The fifteenth order of business is the consideration of **Resolution 2025-10**, a Resolution of the Board of Supervisors Authorizing District staff to confirm the satisfaction of the release conditions of the Capital Improvement Revenue Bonds, Series 2024 (Phase IIB Assessment Area) and, upon satisfaction, Authorizing the release of the debt service Reserve Funds into the Series 2024 Acquisition and Construction account; authorizing a requisition for payment of the balance of the Series 2024 Acquisition and Construction Account; Providing additional authorization; and providing for severability, conflicts, and an effective date.

The sixteenth order of business are staff reports by the District Attorney, District Engineer, and the District Manager will report on the Financial Statements for the period ending August 31, 2024, and September 30, 2024 (unaudited).

The remainder of the agenda is standard in nature, and I look forward to seeing you at the meeting. If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Sincerely,

LT Ranch Community Development District



James P. Ward
District Manager

The Fiscal Year 2025 Meetings schedule is as follows:

October 8, 2024	November 12, 2024 – Landowners
December 10, 2024	January 14, 2025
February 11, 2025	March 11, 2025
April 8, 2025	May 13, 2025
June 10, 2025	July 8, 2025
August 12, 2025	September 9, 2025



Order Confirmation

Not an Invoice

Account Number:	529900
Customer Name:	Lt Ranches Cdd/Jp Ward &
Customer Address:	Lt Ranches Cdd/Jp Ward & 2301 NE 37Th ST Fort Lauderdale FL 33308-6242
Contact Name:	Katey Selchan
Contact Phone:	9546584900
Contact Email:	katherineselchan@jpwardassociates.com
PO Number:	

Date:	09/23/2024
Order Number:	10601386
Prepayment Amount:	\$ 0.00

Column Count:	1.0000
Line Count:	108.0000
Height in Inches:	0.0000

Print

Product	#Insertions	Start - End	Category
SAR Herald-Tribune	2	10/20/2024 - 10/27/2024	Public Notices
SAR heraldtribune.com	2	10/20/2024 - 10/27/2024	Public Notices

As an incentive for customers, we provide a discount off the total order cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and save!

Total Cash Order Confirmation Amount Due	\$551.72
Tax Amount	\$0.00
Service Fee 3.99%	\$22.01
Cash/Check/ACH Discount	-\$22.01
Payment Amount by Cash/Check/ACH	\$551.72
Payment Amount by Credit Card	\$573.73

Order Confirmation Amount	\$551.72
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Ad Preview

NOTICE OF LANDOWNERS MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within LT Ranch Community Development District ("District") the location of which is generally described as comprising a parcel or parcels of land containing approximately 1,003.10 acres, located east of Interstate 75, south of State Road 72, and west of Veteran's Boulevard, in Sarasota County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors ("Board", and individually, "Supervisor"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 12, 2024

TIME: 1:00pm

PLACE: Taylor Morrison
551 Cattleman Road, Suite 200,
Sarasota, Florida, 34232

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o JPWard and Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900.

E-Mail:
JimWard@JPWardAssociates.com
("District Manager's Office").

At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record of such meetings. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodation to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

LT Ranch Community Development
District

James P. Ward

District Manager

Pub: 10/20 & 10/27/24; #10601386

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**, Collier County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) before me by means of Physical presence or online notarization this ___ day of _____, 2024, 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

2024

State of Florida
COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use 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. *Abuse of Public Position*

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

5. *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.]

6. *Solicitation or Acceptance of Honoraria*

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

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

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

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

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

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

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

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

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

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

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

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

7. *Employees Holding Office*

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

8. *Professional and Occupational Licensing Board Members*

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

9. *Contractual Services: Prohibited Employment*

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

10. *Local Government Attorneys*

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

11. *Dual Public Employment*

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

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. Anti-Nepotism Law

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

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

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

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

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

3. *6-Year Lobbying Ban*

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

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

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

4. *Additional Restrictions on Former State Employees*

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

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

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

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

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

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: 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 who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

Where to File:

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

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

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:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices; 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:

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

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

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics 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

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

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

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.

*Conduct occurring after May 11, 2023, will be subject to a recommended civil penalty of up to \$20,000. [Ch. 2023-49, Laws of Florida.]

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

B. *Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. 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: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), and commissioners of community development districts are required to receive a total of four hours training, per calendar year, in the area of ethics, public

records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

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

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2023 .

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500). (Major sources of income to the reporting person)
(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

Secondary Sources of Income

SECONDARY SOURCES OF INCOME (Major customers, clients, and other sources of income to businesses owned by the reporting person) (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

Real Property

REAL PROPERTY (Land, buildings owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Location/Description

Intangible Personal Property

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over \$10,000) (If you have nothing to report, write "none" or "n/a")

Type of Intangible	Business Entity to Which the Property Relates

E-FILED SAMPLE

2023 Form 1 - Statement of Financial Interests

Liabilities

LIABILITIES (Major debts valued over \$10,000):
(If you have nothing to report, write "none" or "n/a")

Name of Creditor	Address of Creditor

Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)
(If you have nothing to report, write "none" or "n/a")

Business Entity # 1

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

E-FILED SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, 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.]

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, 2023.

Who Must File Form 1

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

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

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

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

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

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

Instructions for Completing Form 1

Primary Sources of Income

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

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

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

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

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

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

Secondary Sources of Income

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

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

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

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

Examples:

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

Real Property

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

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

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

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

Intangible Personal Property

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership

interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

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

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

Interests in Specified Businesses

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

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

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

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

Training Certification

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

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

MEMO

To: Board of Supervisors

From: James P. Ward

Date: September 3, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, Required Ethics Training, and Legislative Updates from 2024 Session

Form 1 Reporting Requirements:

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Ethics Training Requirements:

Beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

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

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2024 FOR THE FORM 1 THAT IS FILED IN 2025.

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

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

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

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

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

Florida Law Changes from the 2024 Legislative Session:

Chapter 2024-136 – Performance Measures and Standards

The legislation mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024 and to report annually on their achievements and performance. Further, by December 1st of each year, the District must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives there were not met. The annual report must be posted on the District’s web site.

The District Manager will prepare and these goals and objectives for the Board to review and approve in September, 2024.

Chapter 2024-184 – Non Coercion Certificate

This legislation, among other things, amends Section 787.06, F.S. to require non governmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the non-governmental entity under penalty of perjury, attesting that the non-governmental entity does not use coercion for labor or services.

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

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

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

WHEREAS, such landowners meeting was held on November 8, 2022, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desire to canvas the votes and declare and certify the results of said election.

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

SECTION 1. 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 their favor as shown:

NAME OF INDIVIDUAL ELECTED	SEAT NUMBER	NUMBER OF VOTES
	3	

SECTION 2. TERMS. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisors, the above-named persons are declared to have been elected for the following terms of office:

NAME OF INDIVIDUAL ELECTED	TERM OF OFFICE	TERM UP FOR ELECTION
	FOUR (4)	November, 2028

SECTION 3. 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

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 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.

PASSED AND ADOPTED by the Board of Supervisors of the LT Ranch Community Development District this 12th day of November 2024.

ATTEST:

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

Cori Dissinger

From: James Ward
Sent: Tuesday, September 10, 2024 2:22 PM
To: Cori Dissinger
Subject: Fwd: Resignation from Skye Ranch CDD Board

James P. Ward
JPWard & Associates, LLC
2301 N.E. 37 Street
Fort Lauderdale, Florida 33308

Cell - (954) 658.4900

From: Christy Zelaya <czelaya@taylormorrison.com>
Sent: Tuesday, September 10, 2024 9:53:51 AM
To: James Ward <jimward@jowardassociates.com>
Cc: John Wollard <jwollard@taylormorrison.com>; Eric van Schaik <EvanSchaik@taylormorrison.com>
Subject: Resignation from Skye Ranch CDD Board

Hi Jim,

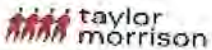
I hope you are doing well. Please accept this resignation from the CDD Board effective immediately.

Thank you and I have enjoyed working with you,

Christy Zelaya

Assistant Controller | Sarasota Division

T: +12396763719 czelaya@taylormorrison.com
www.taylormorrison.com



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*Taylor Morrison received the highest numerical score in the proprietary Lifestory Research 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, and 2024 America's Most trusted® Home Builder study. Your experiences may vary. Visit www.lifestoryresearch.com for details.

Cori Dissinger

From: James Ward
Sent: Tuesday, September 10, 2024 2:23 PM
To: Cori Dissinger
Subject: Fwd: Karen Goldstein's resignation

James P. Ward
JPWard & Associates, LLC
2301 N.E. 37 Street
Fort Lauderdale, Florida 33308

Cell - (954) 658.4900

From: Karen Goldstein <sprint2525@aol.com>
Sent: Tuesday, September 10, 2024 11:11:31 AM
To: James Ward <jimward@jpwardassociates.com>
Subject: Karen Goldstein's resignation

Hello Jim,

Please accept this email as my resignation from the LT Ranch CDD board.

Thank you,
Karen Goldstein
Sent from my iPhone

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**, Collier County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) before me by means of Physical presence or online notarization this ___ day of _____, 2024, 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

2024

State of Florida
COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use 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. *Abuse of Public Position*

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

5. *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.]

6. *Solicitation or Acceptance of Honoraria*

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

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

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

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

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

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

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

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

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

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

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

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

7. *Employees Holding Office*

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

8. *Professional and Occupational Licensing Board Members*

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

9. *Contractual Services: Prohibited Employment*

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

10. *Local Government Attorneys*

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

11. *Dual Public Employment*

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

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. Anti-Nepotism Law

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

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

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

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

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

3. *6-Year Lobbying Ban*

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

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

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

4. *Additional Restrictions on Former State Employees*

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

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

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

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

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

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: 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 who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

Where to File:

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

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

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:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices; 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:

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

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

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics 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

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

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

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.

*Conduct occurring after May 11, 2023, will be subject to a recommended civil penalty of up to \$20,000. [Ch. 2023-49, Laws of Florida.]

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

B. *Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. 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: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), and commissioners of community development districts are required to receive a total of four hours training, per calendar year, in the area of ethics, public

records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

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

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2023 .

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person)
(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

Secondary Sources of Income

SECONDARY SOURCES OF INCOME (Major customers, clients, and other sources of income to businesses owned by the reporting person) (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

Real Property

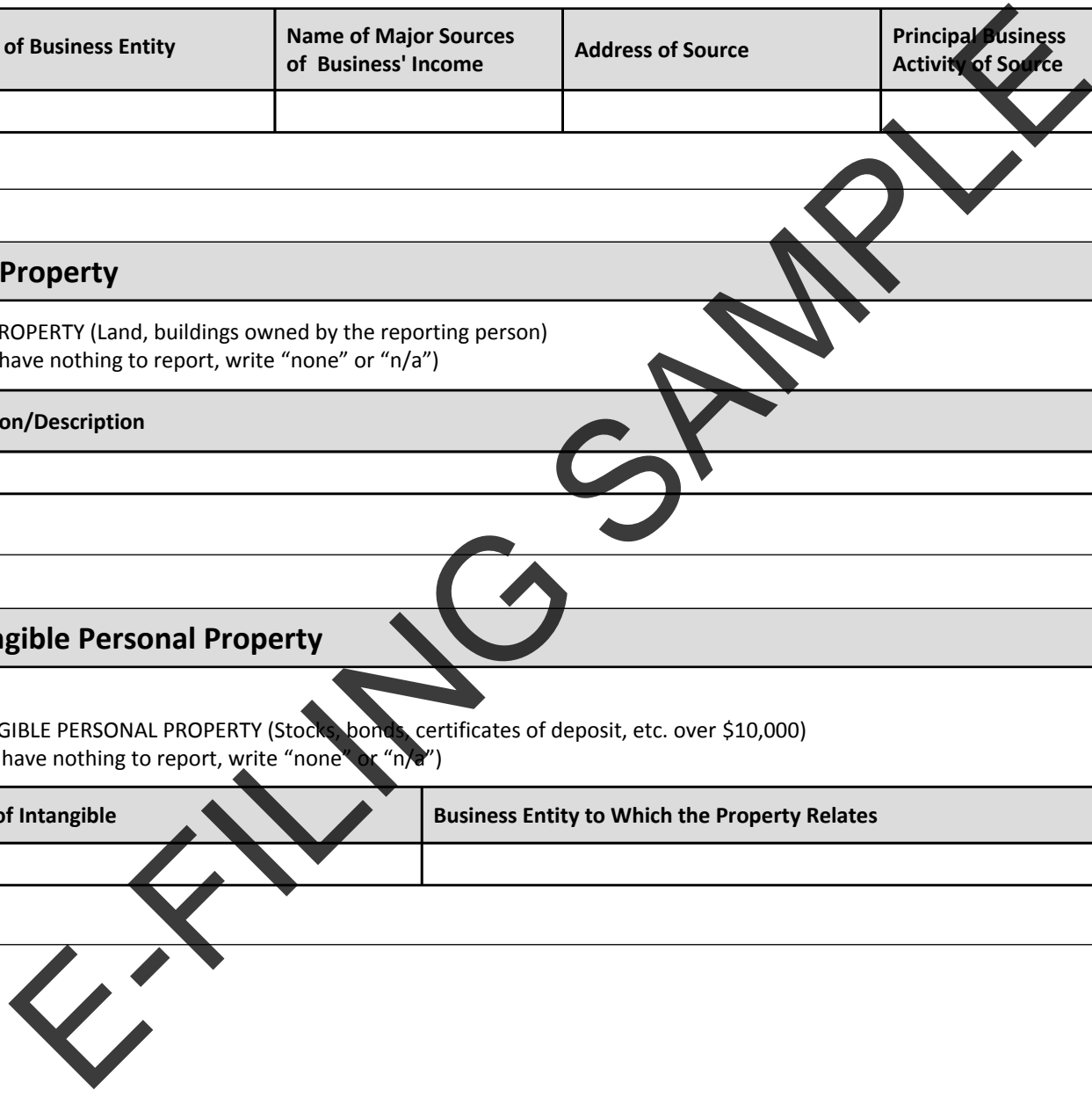
REAL PROPERTY (Land, buildings owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Location/Description

Intangible Personal Property

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over \$10,000) (If you have nothing to report, write "none" or "n/a")

Type of Intangible	Business Entity to Which the Property Relates



2023 Form 1 - Statement of Financial Interests

Liabilities

LIABILITIES (Major debts valued over \$10,000):
(If you have nothing to report, write "none" or "n/a")

Name of Creditor	Address of Creditor

Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)
(If you have nothing to report, write "none" or "n/a")

Business Entity # 1

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

E-FILED SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, 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.]

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, 2023.

Who Must File Form 1

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

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

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

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

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

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

Instructions for Completing Form 1

Primary Sources of Income

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

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

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

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

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

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

Secondary Sources of Income

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

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

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

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

Examples:

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

Real Property

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

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

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

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

Intangible Personal Property

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership

interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

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

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

Interests in Specified Businesses

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

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

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

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

Training Certification

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

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

MEMO

To: Board of Supervisors

From: James P. Ward

Date: September 3, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, Required Ethics Training, and Legislative Updates from 2024 Session

Form 1 Reporting Requirements:

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Ethics Training Requirements:

Beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

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

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2024 FOR THE FORM 1 THAT IS FILED IN 2025.

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

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

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

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

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

Florida Law Changes from the 2024 Legislative Session:

Chapter 2024-136 – Performance Measures and Standards

The legislation mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024 and to report annually on their achievements and performance. Further, by December 1st of each year, the District must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives there were not met. The annual report must be posted on the District’s web site.

The District Manager will prepare and these goals and objectives for the Board to review and approve in September, 2024.

Chapter 2024-184 – Non Coercion Certificate

This legislation, among other things, amends Section 787.06, F.S. to require non governmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the non-governmental entity under penalty of perjury, attesting that the non-governmental entity does not use coercion for labor or services.

RESOLUTION 2025-2

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.

RECITALS

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

WHEREAS, pursuant to Chapter 190, 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	
VICE-CHAIRPERSON	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
SECRETARY & TREASURER	JAMES P. WARD

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

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

RESOLUTION 2025-2

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.

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

PASSED AND ADOPTED by the Board of Supervisors of the LT Ranch Community Development District this 12th day of November 2024.

ATTEST:

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

RESOLUTION 2025-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LT RANCH COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT 4 AND SEAT 5 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, LT Ranch Community Development District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on November 12, 2024, two (2) members of the Board of Supervisors (the "Board") were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, pursuant to Florida law, prior to the general election, there was a qualifying period for candidates intending to run for the seats on the Board up for election; and

WHEREAS, the seats up for election were Seats 4 and 5; and

WHEREAS, the Sarasota County Supervisor of Elections has confirmed that at the close of the qualifying period no Qualified Elector qualified to run for Seat 4 or Seat 5 for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare such unfilled seat as vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to the vacant seats within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seats 4 and 5 vacant as of November 19, 2024.

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

SECTION 1. DECLARATION OF VACANCIES. The following seats are hereby declared vacant effective as of November 19, 2024:

Seat #4 (currently held by Christian Cotter)

Seat #5 (currently held by Scott Turner)

RESOLUTION 2025-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LT RANCH COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT 4 AND SEAT 5 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

SECTION 2. APPOINTMENT/INCUMBENT. Pursuant to Section 190.006(3)(b), Florida Statutes the Board shall appoint a Qualified Elector to fill each vacancy stated in Section 1 on or before February 18, 2025. Until such time as the Board nominates a Qualified Elector to fill the vacancy declared in Section 1 above, the incumbent Board member in the applicable seat shall remain in office.

SECTION 3. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 4. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 12th day of November 2024.

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

ATTEST:

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

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

10 The Regular Meeting of the Board of Supervisors of the LT Ranch Community Development District was
11 held on Tuesday, July 9, 2024, at 1:00 P.M. at the offices of Taylor Morrison, 551 Cattlemen Road, Suite
12 200, Sarasota Florida 34232.
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Present and constituting a quorum:

19 John Wollard	Chairperson
20 Christy Zelaya	Assistant Secretary
21 Scott Turner	Assistant Secretary
22 Karen Goldstein	Assistant Secretary

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24

Absent:

25 Christian Cotter	Assistant Secretary
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Also present were:

28 James P. Ward	District Manager
29 Jere Earlywine	District Attorney

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Audience:

32 All residents' names were not included with the minutes. If a resident did not identify
33 themselves or the audio file did not pick up the name, the name was not recorded in these
34 minutes.
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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE
TRANSCRIBED IN *ITALICS*.**

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

44 Mr. James P. Ward called the meeting to order at approximately 1:00 p.m. He conducted roll call; all
45 Members of the Board were present, with the exception of Supervisor Cotter, constituting a quorum.
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SECOND ORDER OF BUSINESS

Notice of Advertisement

Notice of Advertisement of Public Hearings

THIRD ORDER OF BUSINESS

Consideration of Minutes

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May 14, 2024 - Regular Meeting Minutes

51 Mr. Ward asked if there were any corrections or deletions to the Regular Meeting Minutes; hearing
52 none, he called for a motion.
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On MOTION made by John Wollard, seconded by Scott Turner, and with all in favor, the May 14, 2024 Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS **Public Hearing**

PUBLIC HEARINGS – FY 2025 BUDGET AND SPECIAL ASSESSMENTS

Mr. Ward explained the Public Hearing process noting there were two public hearings, both related to the adoption of the FY 2025 Budget.

a) FISCAL YEAR 2025 BUDGET

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by John Wollard, seconded by Karen Goldstein, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if there were any members of the public present via audio or video with any comments or questions with respect to the Fiscal Year 2025 Budget; there were none. He noted there were no members of the public present in person. He called for a motion to close the Public Hearing.

On MOTION made by John Wollard, seconded by Christy Zelaya, and with all in favor, the Public Hearing was closed.

II. Board Comment and Consideration

Mr. Ward: Between when you approved your proposed budget and the budget that we have in your Agenda Package today, we did make some changes to that budget from an operational perspective which did lower the assessment rates from what was proposed to you in April or May. They are over what you were in FY 2024, anywhere between \$15.82 per unit per year, up to \$27.13 per unit per year. So, it's a pretty minimal change in the assessments. I did correct the unit counts that were in the proposed budget. He asked if there were any questions or comments from the Board; there were none.

III. Consideration of Resolution 2024-14, a resolution of the Board of Supervisors adopting the Annual Appropriation and Budget for Fiscal Year 2025

Mr. Ward called for a motion to approve the budget beginning October 1, 2024 and ending on September 30, 2025.

On MOTION made by John Wollard, seconded by Scott Turner, and with all in favor, Resolution 2024-14 was adopted, and the Chair was authorized to sign.

b) FISCAL YEAR 2025 IMPOSING SPECIAL ASSESSMENTS; ADOPTING THE ASSESSMENT ROLL AND SETTING AN OPERATION AND MAINTENANCE CAP FOR NOTICE PURPOSES ONLY

Mr. Ward indicated this public hearing was related to the imposition of the special assessments for the general fund, it adopted the assessment roll and set an operations and maintenance cap rate for the last phase of development.

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by John Wollard, seconded by Christy Zelaya, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if there were any members of the public present via audio or video with any comments or questions; there were none. He noted there were no members of the public present in person. He called for a motion to close the Public Hearing.

On MOTION made by John Wollard, seconded by Christy Zelaya, and with all in favor, the Public Hearing was closed.

II. Board Comment and Consideration

Mr. Ward noted the first resolution adopted the assessment rates, and the second resolution set the cap rate for the final phase. He noted there was a cap rate already in place for phases 1 through 4. He stated the cap rates matched for all phases. He asked if there were any questions or comments from the Board; there were none.

III. Consideration of Resolution 2024-15, a resolution of the Board of Supervisors imposing special assessments, and adopting an assessment roll

Mr. Ward called for a motion.

On MOTION made by John Wollard, seconded by Karen Goldstein, and with all in favor, Resolution 2024-15 was adopted, and the Chair was authorized to sign.

IV. Consideration of Resolution 2024-16, a Resolution of the Board of Supervisors setting an operations and maintenance cap for notice purposes only

Mr. Ward called for a motion.

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On MOTION made by John Wollard, seconded by Scott Turner, and with all in favor, Resolution 2024-16 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS Consideration of Resolution 2024-17

Consideration of Resolution 2024-17, a Resolution of the Board of Supervisors designating the dates, time, and location for regular meetings of the Board of Supervisors of the District

Mr. Ward explained Resolution 2024-17 set the dates, time, and location of the Board’s meetings for Fiscal Year 2025 for the second Tuesday of each month at 1:00 p.m. at Taylor Morrison, 551 Cattlemen Road, Suite 200, Sarasota Florida 34232. He explained this Resolution did not bind the Board to these dates; the dates, time and location could be changed as the Board deemed appropriate. He indicated the Resolution did set the landowner’s election date for November 12, 2024 for John Wollard’s seat. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by John Wollard, seconded by Christy Zelaya, and with all in favor, Resolution 2024-17 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS Consideration of Resolution 2024-18

Consideration of Resolution 2024-18, a Resolution Ratifying, Confirming, And Approving the sale of the LT Ranch Community Development District Capital Improvement Revenue Bonds, Series 2024; Ratifying, Confirming, and Approving the actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, And All District staff regarding the sale and closing of the Bonds; Determining such actions as being in accordance with the authorization granted by the Board; Providing a severability clause; and providing an effective date

Mr. Ward: All of these remaining resolutions were confirming and approving prior actions for the acquisition of certain neighborhood facilities within the District. I will go through them with you and then go through the motions at the end. So, 2024-19 is the acquisition of certain facilities in Neighborhood 4 South, Neighborhood 5, and Neighborhood 3 Phase 5 stormwater improvements. The backup to the resolution identifies all the facilities that the District previously acquired. This resolution simply ratifies that. Resolution 2024-20 does the same thing for the acquisition of facilities in Neighborhood 3 Phase 4, Neighborhood 4 South, and Neighborhood 5 Phase 2 utilities. And the final resolution we are calling a catch-all resolution because it has a lot in it. I'm not going to read them all into the record. There is an exhibit attached to the resolution that identifies all of the facilities. There are some pretty extensive facilities, primarily drainage easements, improvements to roadways, hardscapes, landscapes, stormwater drainage, etc. He asked if there were any questions; hearing none, he called for a motion for Resolution 2024-18.

On MOTION made by John Wollard, seconded by Christy Zelaya, and with all in favor, Resolution 2024-18 was adopted, and the Chair was authorized to sign.

186 SEVENTH ORDER OF BUSINESS Consideration of Resolution 2024-19

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188 Consideration of Resolution 2024-19, a Resolution Confirming and Approving the actions of the
189 Chairman and District staff regarding the acquisition of certain Neighborhood Four South,
190 Neighborhood Five and Neighborhood Three Phase 5 Stormwater Improvements; and addressing
191 severability and an effective date

192
193 Mr. Ward called for a motion for Resolution 2024-19.

194
195 **On MOTION made by John Wollard, seconded by Scott Turner, and**
196 **with all in favor, Resolution 2024-19 was adopted, and the Chair was**
197 **authorized to sign.**

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199 EIGHTH ORDER OF BUSINESS Consideration of Resolution 2024-20

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201 Consideration of Resolution 2024-20, a Resolution Confirming and Approving the actions of the
202 Chairman and District staff regarding the acquisition of certain Neighborhood Three Phase Four,
203 Neighborhood Four South and Neighborhood Five Phase Two Utilities; and addressing severability and
204 an effective date

205
206 Mr. Ward called for a motion for Resolution 2024-20.

207
208 **On MOTION made by John Wollard, seconded by Karen Goldstein, and**
209 **with all in favor, Resolution 2024-20 was adopted, and the Chair was**
210 **authorized to sign.**

211
212 NINTH ORDER OF BUSINESS Consideration of Resolution 2024-21

213
214 Consideration of Resolution 2024-21, a Resolution Authorizing, Confirming, and Approving the
215 acceptance of Improvements; and addressing severability and an effective date

216
217 Mr. Ward called for a motion for Resolution 2024-21.

218
219 **On MOTION made by John Wollard, seconded by Scott Turner, and**
220 **with all in favor, Resolution 2024-21 was adopted, and the Chair was**
221 **authorized to sign.**

222
223 TENTH ORDER OF BUSINESS Staff Reports

224
225 I. District Attorney

226
227 *Mr. Jere Earlywine: Just with these acquisitions having been done and us finishing up this last phase,*
228 *I think it's about time for us to do our project completion process. Jim, I don't know if you want to*
229 *schedule a meeting for the September/October timeframe. Does that make sense to you?*

230
231 *Mr. Ward: That's fine.*

232

233 *Mr. Earlywine: That’s primarily what we’re working on and getting kicked off with the next project*
234 *to the south.*

235
236 **II. District Engineer**
237 No report.

238
239 **III. District Asset Manager**

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241 **a) Field Managers Report June 1, 2024**
242 No report.

243
244 **IV. District Manager**

- 245 **a) Important Board Meeting Dates for Balance of Fiscal Year 2024**
- 246 **i. Last Landowners Election – November 12, 2024 (Seat 3)**
- 247 **b) Financial Statement for period ending April 30, 2024 (unaudited)**
- 248 **c) Financial Statement for period ending May 31, 2024 (unaudited)**
- 249 **d) Financial Statement for period ending June 30, 2024 (unaudited)**

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251
252 *Mr. Ward: Just remember we have landowner meeting elections in November. The way that*
253 *works is any landowner can come to a landowner’s meeting, whoever has the most votes can*
254 *nominate an individual to serve on the Board, and they vote at the landowner’s election meeting,*
255 *and I will swear them in right after the landowner’s election. It will most likely just be Taylor*
256 *Morrison and if any other residents do come, they can vote. They get one vote per lot that they*
257 *own, so a husband and wife would get one vote for the one home. I will send a calendar invite out*
258 *to all of you, so please accept it and get it on your calendar because that’s not a date I can change*
259 *at this point.*

260
261 **ELEVENTH ORDER OF BUSINESS** **Supervisor’s Requests and Audience Comments**

262
263 Mr. Ward asked if there were any supervisor’s requests; there were none. He asked if there were any
264 audience members present in person or by audio or video with any questions or comments.

265
266 **TWELFTH ORDER OF BUSINESS** **Adjournment**

267
268 Mr. Ward adjourned the meeting at approximately 1:15 p.m.

On MOTION made by John Wollard, seconded by Scott Turner, and with all in favor, the meeting was adjourned.

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LT Ranch Community Development District

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James P. Ward, Secretary

John Wollard, Chairperson

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RESOLUTION 2025-4

[PROJECT COMPLETION RESOLUTION
FOR 2019 PROJECT]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT ADDRESSING REAL ESTATE CONVEYANCES AND PERMITS; ACCEPTING A CERTIFICATE OF THE DISTRICT ENGINEER AND DECLARING THE 2019 PROJECT COMPLETE; ADDRESSING CONTRIBUTION REQUIREMENTS; PROVIDING DIRECTION TO THE TRUSTEE; FINALIZING THE 2019 ASSESSMENTS; AUTHORIZING CONVEYANCES; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

Background

WHEREAS, the LT Ranch Community Development District (“**District**”) was established for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

WHEREAS, on December 20, 2019, the District issued its \$16,735,000 Capital Improvement Revenue Bonds, Series 2019 (“**2019 Bonds**”), to finance a portion of its “**2019 Project**;” and

WHEREAS, the 2019 Bonds were issued pursuant to that certain *Master Trust Indenture*, as supplemented by the *First Supplemental Trust Indenture*, each between the District and U.S. Bank National Association (“**Trustee**”) both dated December 1, 2019 (“**Indenture**”); and

WHEREAS, the 2019 Project is described in the *Master Engineer’s Report*, dated November 6, 2019, as subsequently supplemented and updated by the *2019 Project Supplement to the Master Engineer’s Report*, dated December 11, 2019 (together “**Engineer’s Report**”); and

WHEREAS, the 2019 Project includes, among other things, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure; and

WHEREAS, in order to secure repayment of the 2019 Bonds, and pursuant to Resolutions 2020-01 and 2020-03 (together, and among other assessment resolutions, “**2019 Assessment Resolutions**”), the District levied and imposed special assessment lien(s) (together, “**2019 Assessments**”), which are levied and imposed on certain benefitted lands (“**2019 Assessment Area**”) within the District; and

WHEREAS, the 2019 Assessments are further described in *Master Special Assessment Methodology – Phase 1 Assessment Area*, dated November 6, 2019, as revised November 16, 2019 (“**2019 Assessment Report**”); and

WHEREAS, generally stated, the 2019 Project specially benefits the assessable lands in the 2019 Assessment Area, as set forth in the 2019 Assessment Resolutions, and it is reasonable, proper, just and right to assess the costs of the 2019 Project financed with the 2019 Bonds to the specially benefited properties within the District as set forth in the 2019 Assessment Resolutions and this Resolution; and

Completion of Project

WHEREAS, the 2019 Project, and all components thereof, have been completed; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the Indenture, the District Engineer has executed and delivered an “**Engineer’s Certificate**,” attached hereto as **Exhibit A**, wherein the District Engineer certified the 2019 Project complete; and

WHEREAS, upon receipt of and in reliance upon the Engineer’s Certificate, the District’s Board desires to certify the 2019 Project complete in accordance with the Indenture and pursuant to Chapter 170, *Florida Statutes*; and

WHEREAS, the District’s Board of Supervisors further finds and determines that:

- a. The District has spent all monies from the applicable construction account for the 2019 Project, with the exception of certain nominal amounts;
- b. The Developer has satisfied any and all requirements, if any, to make contributions of infrastructure in connection with the reduction of 2019 Assessments to meet target levels, and/or to repay any impact fee credits;
- c. As of the date hereof, no rebate amount is due and owing to the federal government with respect to the 2019 Bonds;
- d. The benefit to the lands subject to the 2019 Assessments from the completed 2019 Project respectively is sufficient to support the 2019 Assessments, and the 2019 Assessments are fairly and reasonably allocated consistent with the Assessment Report;
- e. Further, the 2019 Assessments are sufficient to pay the remaining debt service on the 2019 Bonds; and
- f. Based on a review of the applicable plats for all lands within the District, no true-up is presently due and owing at this time under the Assessment Resolutions; and

WHEREAS, based on the Engineer’s Certificate, and the findings set forth herein, the Board desires to declare the 2019 Project complete for purposes of the Indenture and Chapter 170, *Florida Statutes*;

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

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

2. AUTHORITY. This Resolution is adopted pursuant the Indenture and provisions of Florida law, including Chapters 170 and 190, *Florida Statutes*.

3. ACCEPTANCE OF ENGINEER’S CERTIFICATE. The Board hereby accepts the Engineer’s Certificate, attached hereto as **Exhibit A**, and certifies the 2019 Project complete in accordance with the Assessment Resolution, the Indenture and Chapter 170 of the *Florida Statutes*. The Completion Date, as that term is defined in the Master Trust Indenture, shall be the date of the Engineer’s Certificate.

4. SATISFACTION OF CONTRIBUTION REQUIREMENTS. As noted herein, the Developer has satisfied any and all contribution requirements, and the District hereby formally recognizes the satisfaction of all contribution requirements relating to the 2019 Assessments.

5. DIRECTION TO TRUSTEE. District Staff is directed to notify the Trustee for the 2019 Bonds of the completion of the 2019 Project, effect any final transfers of funds from the Series 2019 Acquisition and Construction Account, and close the accounts.

6. FINALIZATION OF 2019 ASSESSMENTS. Pursuant to Section 170.08, *Florida Statutes*, and the 2019 Assessment Resolutions, and because the 2019 Project is complete, the 2019 Assessments are to be credited the difference in the assessment as originally made, approved, and confirmed and a proportionate part of the actual project costs of the 2019 Project. Because all of the original construction proceeds from the 2019 Bonds were used to construct the 2019 Project, and all Contribution Requirements were satisfied, no such credit is due. Accordingly, and pursuant to Section 170.08, *Florida Statutes*, and the 2019 Assessment Resolutions, the 2019 Assessments are hereby finalized in the amount of the outstanding debt due on the 2019 Bonds, and are hereby apportioned in accordance with the 2019 Assessment Report and the Final Assessment Lien Roll on file with the District Manager.

7. REAL ESTATE CONVEYANCES; PERMITS. In connection with the District's 2019 Project, the District: (i) has accepted permits, approvals, right-of-way agreements and other similar documents from governmental entities for the construction and/or operation of the improvements, and (ii) has accepted, conveyed and/or dedicated certain interests in real and personal property (e.g., roads, utilities, stormwater improvements, and other systems), and, for those purposes, has executed plats, deeds, easements, bills of sale, permit transfer documents, agreements, and other documents necessary for the conveyance and/or operation of improvements, work product and land ((i) and (ii) together, the "Conveyances"). All such Conveyances are hereby ratified, if not previously approved, and any remaining Conveyances, as identified in **Exhibit A**, are expressly authorized.

8. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, the special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

9. TRUE-UP PAYMENTS. Pursuant to the 2019 Assessment Resolutions, among other documents, there may be required from time to time certain true-up payments. Nothing herein shall be deemed to amend or alter the requirement to make true-up payments as and when due.

10. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

11. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. This Resolution is intended to supplement the 2019 Assessment Resolutions which remains in full force and effect. This Resolution and the 2019 Assessment Resolutions shall be construed to the maximum extent possible to give full force and effect to the

provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

12. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

13. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[THIS SPACE INTENTIONALLY LEFT BLANK]

PASSED AND ADOPTED this 12th day of November 2024.

ATTEST:

**LT RANCH COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, Secretary

John Wollard, Chairperson

Exhibit A: District Engineer's Certificate

EXHIBIT A

**ENGINEER'S CERTIFICATE
COMPLETION OF 2019 PROJECT**

_____, 2024

Board of Supervisors
LT Ranch Community Development District

U.S. Bank National Association, as Trustee

RE: Certificate of Completion for 2019 Project

This Certificate is furnished in accordance Chapter 170, *Florida Statutes*, and regarding the District's "**2019 Project**" as described in the *Master Engineer's Report*, dated November 6, 2019, as subsequently supplemented and updated by the *2019 Project Supplement to the Master Engineer's Report*, dated December 11, 2019. It is also furnished pursuant to *First Supplemental Trust Indenture*, dated December 1, 2019 and relating to the \$16,735,000 Capital Improvement Revenue Bonds, Series 2019 ("**2019 Bonds**"). This Certificate is intended to evidence the completion of the 2019 Project undertaken by the District. The undersigned, as an authorized representative of District Engineer, hereby makes the following certifications upon which the District may rely:

1. I have reviewed certain available documentation, including, but not limited to, agreements, invoices, plans, plats, deeds, bills of sale, and other documentation relating to the District's 2019 Project and have had an opportunity to inspect the improvements and work product comprising the 2019 Project.

2. It is my professional opinion that:

- a. The 2019 Project, and all components thereof, have been acquired, constructed and installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
- b. To the best of my knowledge and belief, and after reasonable inquiry, all labor, services, materials, and supplies used in the 2019 Project have been paid for and, where practicable, acknowledgment of such payments has been obtained from all contractors and suppliers.
- c. The purchase price paid by the District for the 2019 Project is no more than the lesser of: (1) the fair market value of such improvements and work product at the time of construction, and (2) the actual cost of construction of such improvements and creation of the work product.
- d. The 2019 Project costs at least the amount of (i) the acquisition and construction proceeds available from the 2019 Bonds respectively, plus (ii) applicable assessment contributions as set forth in the District's assessment methodologies.
- e. The 2019 Project, as completed, continues to provide sufficient benefit to support the 2019 Assessments on the 2019 Assessment Area.

3. All plans, permits and specifications necessary for the operation and maintenance of the improvements made for the 2019 Project are complete, in good standing, and on file with the District Engineer or have been transferred to the appropriate governmental entity having charge of such operation and maintenance.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the undersigned authorized representative of the District Engineer executes this Engineer's Certificate.

ATWELL, LLC

Philip Brannon, P.E.
Florida Registration No. _____
District Engineer

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by Philip Brannon, P.E., District Engineer of the LT Ranch Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

RESOLUTION 2025-5

[PROJECT COMPLETION RESOLUTION FOR 2022-1 PROJECT (PHASE 1 ASSESSMENT AREA)]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT ADDRESSING REAL ESTATE CONVEYANCES AND PERMITS; ACCEPTING A CERTIFICATE OF THE DISTRICT ENGINEER AND DECLARING THE 2022-1 PROJECT COMPLETE; ADDRESSING CONTRIBUTION REQUIREMENTS; PROVIDING DIRECTION TO THE TRUSTEE; FINALIZING THE 2022-1 ASSESSMENTS; AUTHORIZING CONVEYANCES; AUTHORIZING A MUTUAL RELEASE; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

Background

WHEREAS, the LT Ranch Community Development District (“**District**”) was established for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

WHEREAS, on December 15, 2022-1, the District issued its \$2,380,000 Capital Improvement Revenue Bonds, Series 2022-1 (Phase I Assessment Area) (collectively, the “**2022-1 Bonds**”), to finance a portion of its “**2022-1 Project**,” and

WHEREAS, the 2022-1 Bonds were issued pursuant to that certain *Master Trust Indenture*, dated December 1, 2019, as supplemented by the *Second Supplemental Trust Indenture*, and the *Third Supplemental Trust Indenture*, both dated December 1, 2022, (collectively, the “**Indenture**”), each between the District and U.S. Bank National Association (“**Trustee**”); and

WHEREAS, the 2022-1 Project is described in the *2022 Project Supplement to the Master Engineer’s Report*, dated May 2022, updated as of November 2022 (“**Engineer’s Report**”); and

WHEREAS, the 2022-1 Project includes, among other things, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure; and

WHEREAS, in order to secure repayment of the 2022-1 Bonds, and pursuant to Resolutions 2020-01, 2020-03, 2022-15, 2022-17, 2023-9, and 2023-10 (together, and among other assessment resolutions, “**2022-1 Assessment Resolution**”), the District levied and imposed special assessment lien(s) (together, “**2022-1 Assessments**”), which are levied and imposed on certain benefitted lands (i.e., the “**2022-1 Assessment Areas**”) within the District; and

WHEREAS, the 2022-1 Assessments are further described in the *Final Special Assessment Methodology Report – 2022-1 Bonds and 2022-2 Bonds*, dated November 23, 2022 (“**2022-1 Assessment Report**”); and

WHEREAS, generally stated, the 2022-1 Project specially benefits the assessable lands in the 2022-1 Assessment Areas, as set forth in the 2022-1 Assessment Resolution, and it is reasonable, proper, just

and right to assess the costs of the 2022-1 Project financed with the 2022-1 Bonds to the specially benefited properties within the District as set forth in the 2022-1 Assessment Resolution and this Resolution; and

Completion of Project

WHEREAS, the 2022-1 Project, and all components thereof, have been completed; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the Indenture, the District Engineer has executed and delivered an Engineer's Certificate ("**Engineer's Certificate**"), attached hereto as **Exhibit A**, wherein the District Engineer certified the 2022-1 Project complete; and

WHEREAS, the District's Board of Supervisors further finds and determines that:

- a. The District has spent all monies from the applicable construction account for the 2022-1 Project, with the exception of certain nominal amounts;
- b. The Developer has satisfied any and all requirements, if any, to make contributions of infrastructure in connection with the reduction of 2022-1 Assessments to meet target levels, and/or to repay any impact fee credits;
- c. As of the date hereof, no rebate amount is due and owing to the federal government with respect to the 2022-1 Bonds;
- d. The benefit to the lands subject to the 2022-1 Assessments from the completed 2022-1 Project respectively is sufficient to support the 2022-1 Assessments, and the 2022-1 Assessments are fairly and reasonably allocated consistent with the Assessment Report;
- e. Further, the 2022-1 Assessments are sufficient to pay the remaining debt service on the 2022-1 Bonds; and
- f. Based on a review of the applicable plats for all lands within the District, no true-up is presently due and owing at this time under the Assessment Resolutions; and

WHEREAS, upon receipt of and in reliance upon the Engineer's Certificate, the District's Board desires to certify the 2022-1 Project complete in accordance with the Indenture and pursuant to Chapter 170, *Florida Statutes*; and

WHEREAS, based on the Engineer's Certificate, the Board desires to declare the 2022-1 Project complete for purposes of the Indenture and Chapter 170, *Florida Statutes*;

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

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

2. AUTHORITY. This Resolution is adopted pursuant the Indenture and provisions of Florida law, including Chapters 170 and 190, *Florida Statutes*.

3. ACCEPTANCE OF ENGINEER'S CERTIFICATE. The Board hereby accepts the Engineer's Certificate, attached hereto as **Exhibit A**, and certifies the 2022-1 Project complete in accordance with the

Assessment Resolution, the Indenture and Chapter 170 of the *Florida Statutes*. The Completion Date, as that term is defined in the Indenture, shall be the date upon which the applicable reserve release condition(s) have been met for the reserve accounts for the 2022-1 Bonds, any such released reserves have been transferred into the acquisition and construction accounts, and the balance of the proceeds from the acquisition and construction accounts for the 2022-1 Bonds have been spent on the 2022-1 Project.

4. SATISFACTION OF CONTRIBUTION REQUIREMENTS. As noted herein, the Developer has satisfied any and all contribution requirements, and the District hereby formally recognizes the satisfaction of all contribution requirements relating to the 2022-1 Assessments.

5. DIRECTION TO TRUSTEE. District Staff is directed to notify the Trustee for the 2022-1 Bonds of the completion of the 2022-1 Project, and to effect any final transfers of funds from the reserve accounts and acquisition and construction accounts for the 2022-1 Bonds and close the acquisition and construction accounts upon completion of such transfers.

6. FINALIZATION OF 2022-1 ASSESSMENTS. Pursuant to Section 170.08, *Florida Statutes*, and the 2022-1 Assessment Resolution, and because the 2022-1 Project is complete, the 2022-1 Assessments are to be credited the difference in the assessment as originally made, approved, and confirmed and a proportionate part of the actual project costs of the 2022-1 Project. Because all of the original construction proceeds from the 2022-1 Bonds were used to construct the 2022-1 Project, no such credit is due. Accordingly, and pursuant to Section 170.08, *Florida Statutes*, and the 2022-1 Assessment Resolution, the 2022-1 Assessments are hereby finalized in the amount of the outstanding debt due on the 2022-1 Bonds, and are hereby apportioned in accordance with the 2022-1 Assessment Report and the Final Assessment Lien Roll on file with the District Manager.

7. REAL ESTATE CONVEYANCES; PERMITS. In connection with the District's 2022-1 Project, the District: (i) has accepted permits, approvals, right-of-way agreements and other similar documents from governmental entities for the construction and/or operation of the improvements, and (ii) has accepted, conveyed and/or dedicated certain interests in real and personal property (e.g., roads, utilities, stormwater improvements, and other systems), and, for those purposes, has executed plats, deeds, easements, bills of sale, permit transfer documents, agreements, and other documents necessary for the conveyance and/or operation of improvements, work product and land ((i) and (ii) together, the "**Conveyances**"). All such Conveyances are hereby ratified, if not previously approved, and any remaining Conveyances, as identified in **Exhibit A**, are expressly authorized.

8. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, the special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

9. TRUE-UP PAYMENTS. Pursuant to the 2022-1 Assessment Resolutions, among other documents, there may be required from time to time certain true-up payments. Nothing herein shall be deemed to amend or alter the requirement to make true-up payments as and when due.

10. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

11. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. This Resolution is intended to supplement the 2022-1 Assessment Resolutions which remains in full force and effect. This Resolution and the 2022-1 Assessment Resolutions shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

12. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

13. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[THIS SPACE INTENTIONALLY LEFT BLANK]

PASSED AND ADOPTED this 12th day of November 2024.

ATTEST:

**LT RANCH COMMUNITY DEVELOPMENT
DISTRICT**

James P, Ward, Secretary

John Wollard, Chairperson

Exhibit A: District Engineer's Certificate

EXHIBIT A

**ENGINEER'S CERTIFICATE
COMPLETION OF 2022-1 PROJECT**

_____, 2024

Board of Supervisors
LT Ranch Community Development District

U.S. Bank National Association, as Trustee

RE: Certificate of Completion for 2022-1 Project

This Certificate is furnished in accordance Chapter 170, *Florida Statutes*, and regarding the District's "**2022-1 Project**" as described in the *2022 Project Supplement to the Master Engineer's Report*, dated May 2022, updated as of November 2022. It is also furnished pursuant to the *Second Supplemental Trust Indenture*, and the *Third Supplemental Trust Indenture*, both dated December 1, 2022, and relating to the \$2,380,000 Capital Improvement Revenue Bonds, Series 2022-1 (Phase I Assessment Area), respectively (collectively, "**2022-1 Bonds**"). This Certificate is intended to evidence the completion of the 2022-1 Project undertaken by the District. The undersigned, as an authorized representative of District Engineer, hereby makes the following certifications upon which the District may rely:

1. I have reviewed certain available documentation, including, but not limited to, agreements, invoices, plans, plats, deeds, bills of sale, and other documentation relating to the District's 2022-1 Project and have had an opportunity to inspect the improvements and work product comprising the 2022-1 Project.

2. It is my professional opinion that:

- a. The 2022-1 Project, and all components thereof, have been acquired, constructed and installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
- b. To the best of my knowledge and belief, and after reasonable inquiry, all labor, services, materials, and supplies used in the 2022-1 Project have been paid for and, where practicable, acknowledgment of such payments has been obtained from all contractors and suppliers.
- c. The purchase price paid by the District for the 2022-1 Project is no more than the lesser of: (1) the fair market value of such improvements and work product at the time of construction, and (2) the actual cost of construction of such improvements and creation of the work product.
- d. The 2022-1 Project costs at least the amount of (i) the acquisition and construction proceeds available from the 2022-1 Bonds respectively, plus (ii) applicable assessment contributions as set forth in the District's assessment methodologies.
- e. The 2022-1 Project, as completed, continues to provide sufficient benefit to support the 2022-1 Assessments on the 2022-1 Assessment Area.

3. All plans, permits and specifications necessary for the operation and maintenance of the improvements made for the 2022-1 Project are complete, in good standing, and on file with the District Engineer or have been transferred to the appropriate governmental entity having charge of such operation and maintenance.

4. The Date of Completion of the 2022-1 Project shall be the date of this certificate stated above.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the undersigned authorized representative of the District Engineer executes this Engineer's Certificate.

ATWELL, LLC

Philip Brannon, P.E.
Florida Registration No. _____
District Engineer

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by Philip Brannon, P.E., District Engineer of the LT Ranch Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

RESOLUTION 2025-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT STAFF TO CONFIRM THE SATISFACTION OF THE RELEASE CONDITIONS OF THE CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2022-1 (PHASE I ASSESSMENT AREA) AND, UPON SATISFACTION, AUTHORIZING THE RELEASE OF THE DEBT SERVICE RESERVE FUNDS INTO THE SERIES 2022-1 ACQUISITION AND CONSTRUCTION ACCOUNT; AUTHORIZING A REQUISITION FOR PAYMENT OF THE BALANCE OF THE SERIES 2022-1 ACQUISITION AND CONSTRUCTION ACCOUNT; PROVIDING ADDITIONAL AUTHORIZATION; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND 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; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to construct, install, operate and/or maintain systems and facilities for certain basic infrastructure, including water and sewer, roadways, water management and utilities; and

WHEREAS, the District previously issued its Capital Improvement Revenue Bonds, Series 2022-1 (Phase I Assessment Area) ("**Bonds**") in order to finance the District's "Series 2022-1 Project" ("**Project**"); and

WHEREAS, in connection with the issuance of the Bonds, certain construction monies, in the amount of \$85,090.00 ("**Reserve Fund**"), were originally placed in the Series 2022-1 Reserve Account for the protection of the bondholders until certain Release Conditions (defined herein) are met; and

WHEREAS, the *Second Supplemental Trust Indenture* identifies the "**Release Conditions**" as:

"(i) all residential units/homes to be subject to the Series 2022-1 Assessments have been built, sold and closed with end-users, (ii) all Series 2022-1 Assessments are being collected pursuant to the Uniform Method, and (iii) there are no Events of Default occurring or continuing under the Indenture with respect to the Series 2022-1 Bonds."

WHEREAS, upon the satisfaction of the Release Conditions, \$76,581.00 of the Reserve Fund may be released into the Series 2022-1 Acquisition and Construction Account; and

WHEREAS, the District desires to authorize District Staff to confirm the satisfaction of the Release Conditions and, upon satisfaction, to release the applicable portion of the Reserve Fund from the Series 2022-1 Reserve Account into the Series 2022-1 Acquisition and Construction Account; and

WHEREAS, the District previously acquired the Improvements from Taylor Morrison of Florida, Inc., the primary developer of the lands within the District ("**Developer**") as part of the Project and in the amount of \$12,811,193.72, and has only paid to date a total of \$11,633,086.33, leaving an amount owed

to Developer of \$1,178,107.39 (“**Unpaid Amount**”), as evidenced in **Exhibit A** attached hereto, which can be paid from the released Reserve Fund; and

WHEREAS, the District desires to authorize the payment of the Requisition to the Developer in order to fund a portion of the Unpaid Amount.

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

1. RECITALS. The foregoing recitals are incorporated herein as true and correct findings of the District’s Board of Supervisors.

2. AUTHORIZATION FOR DISTRICT STAFF TO CONFIRM THE SATISFACTION OF THE RELEASE CONDITIONS OF THE CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2022-1 (PHASE I ASSESSMENT AREA) AND, UPON SATISFACTION, AUTHORIZATION FOR THE RELEASE OF THE DEBT SERVICE RESERVE FUNDS INTO THE SERIES 2022-1 ACQUISITION AND CONSTRUCTION ACCOUNT. The District hereby authorizes District Staff to confirm the satisfaction of the Release Conditions by accepting certificates from the Developer and the District Engineer, in the forms included in **Exhibit A** attached hereto. Upon satisfaction of the Release Conditions, the District hereby authorizes District Staff to request the release of the applicable Reserve Fund monies from the Series 2022-1 Reserve Account and to the 2022-1 Acquisition and Construction Account through a letter to Trustee in the form included in **Exhibit B** attached hereto.

3. AUTHORIZATION FOR REQUISITION. Once the applicable Reserve Funds have been transferred from the Series 2022-1 Reserve Account to the 2022-1 Acquisition and Construction Account, the District hereby authorizes the Requisition for payment of the Unpaid Amount to the Developer in the form attached hereto as **Exhibit C**.

4. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

5. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

6. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

[CONTINUED ON FOLLOWING PAGE]

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 12th day of November 2024.

ATTEST:

**BOARD OF SUPERVISORS OF THE
LT RANCH COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

John Wollard, Chairperson

Exhibit A: Developer's Certificate & District Engineer's Certificate

Exhibit B: Request to Trustee

Exhibit C: Requisition

EXHIBIT A

**DISTRICT ENGINEER'S JOINDER TO DISTRICT CERTIFICATE
REGARDING SATISFACTION OF RELEASE CONDITIONS**

_____, 2024

The undersigned, as a representative of the District Engineer, hereby joins in the District Certificate regarding Satisfaction of Release Conditions in order to further certify that, to the best of our knowledge and belief after reasonable inquiry, the following is true and correct:

1. All lots subject to the Series 2022-1 Assessments have been developed and platted.

ATWELL, LLC

Philip Brannon, P.E.

Florida Registration No. _____

District Engineer

**DEVELOPER'S JOINDER TO DISTRICT CERTIFICATE
REGARDING SATISFACTION OF RELEASE CONDITIONS**

_____, 2024

The undersigned, as a representative of Taylor Morrison of Florida, Inc., hereby joins in the District Certificate regarding Satisfaction of Release Conditions in order to further certify that, to the best of our knowledge and belief after reasonable inquiry, the following is true and correct:

1. All lots subject to the Series 2022-1 Assessments have been built, sold and closed with end-users.

TAYLOR MORRISON OF FLORIDA, INC.

By: _____
Its: _____

EXHIBIT B

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

c/o JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
(954) 658-4900

_____, 2024

U.S. Bank National Association

Attn: _____

E-mail: _____

VIA EMAIL

RE: LT Ranch Community Development District
Capital Improvement Revenue Bonds, Series 2022-1 (Phase I Assessment Area)
Satisfaction of Release Conditions

Dear Sir or Madam,

We are writing pursuant to the applicable supplemental trust indenture for the above-referenced bonds, and to inform you that "Release Conditions" have been satisfied. Accordingly, and based on the certificates attached hereto, please recognize the satisfaction of the release conditions, calculate the revised applicable reserve account requirements, transfer any surplus from the applicable reserve account to the applicable acquisition and construction account, and make payment for the attached requisition. Thank you for your assistance.

LT Ranch Community Development District

By: James P. Ward
Its: District Manger

Exhibit A: Applicable Supplemental Trust Indenture Provisions

Exhibit B: Developer's Certificate and District Engineer's Certificate

EXHIBIT A

The following provisions of the Second Supplemental Trust Indenture (“**Supplemental Indenture**”) are applicable:

“Series 2022-1 Reserve Account Release Conditions” shall mean, with respect to the Series 2022-1 Reserve Account, collectively, that (i) all residential units/homes to be subject to the Series 2022-1 Assessments have been built, sold and closed with end-users, (ii) all Series 2022-1 Assessments are being collected pursuant to the Uniform Method, and (iii) there are no Events of Default occurring or continuing under the Indenture with respect to the Series 2022-1 Bonds.

“Series 2022-1 Reserve Account Requirement” shall mean, until such time as the Series 2022-1 Reserve Account Release Conditions have been met, an amount equal to fifty percent (50%) of the Maximum Annual Debt Service Requirement for all Outstanding Series 2022-1 Bonds (as hereinafter determined) as of the time of any such calculation, which on the date of issuance of the Series 2022-1 Bonds is equal to \$85,090.00. Upon receipt by the Trustee of the Reserve Release Certifications and thereafter, the Series 2022-1 Reserve Account Requirement shall mean an amount equal to ten percent (10%) of the Maximum Annual Debt Service Requirement for all Outstanding Series 2022-1 Bonds (as hereinafter determined) as of the time of any such calculation. For purposes of the foregoing calculations, the determination of the “Outstanding Series 2022-1 Bonds” shall take into account any redemption of Series 2022-1 Bonds to be made on the next succeeding Redemption Date immediately following the calculation date. Excess amounts on deposit in the Series 2022-1 Reserve Account as a result of the Series 2022-1 Reserve Account Release Conditions having been met shall be transferred in accordance with Section 405 hereof. Upon the initial issuance of the Series 2022-1 Bonds, the Series 2022-1 Reserve Account Requirement does not exceed the less of (a) 125% of the average annual Debt Service for all Outstanding Series 2022-1 Bonds calculated as of the date of original issuance thereof of (b) 10% of the proceeds of the Series 2022-1 Bonds calculated as of the date of original issuance thereof.”

Section 405 of the Supplemental Indenture further provides, in pertinent part:

“Upon satisfaction of the Series 2022-1 Reserve Account Release Conditions, an Authorized Officer of the District shall provide the Reserve Release Certifications to the Trustee, upon which certifications the Trustee may conclusively rely, and thereupon an Authorized Officer of the District shall recalculate the Series 2022-1 Reserve Account Requirement and instruct the Trustee to transfer any excess as a result of having met the Series 2022-1 Reserve Account Release Conditions to the Series 2022-1 Acquisition and Construction Account to be used for the purposes of such Account unless the Series 2022-1 Acquisition and Construction Account has been closed, in which case such excess shall be transferred to the Series 2022-1 Prepayment Subaccount.”

EXHIBIT C

**LT RANCH COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR SERIES 2022-1 PROJECT**

The undersigned, an Authorized Officer of LT Ranch Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of December 1, 2019 (the "Master Indenture"), as amended and supplemented by the Second Supplemental Trust Indenture from the District to the Trustee, dated as of December 1, 2022 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **3**
- (B) Name of Payee: **Taylor Morrison of Florida, Inc.**
- (C) Amount Payable: \$_____

Note that the amount of this requisition is equal to the balance of the Series 2022-1 Acquisition and Construction Account. That said, the Improvements, referenced below, are in the greater amount of \$12,811,193.72. To the extent that additional monies are released into the Series 2024 Acquisition and Construction Account, the Trustee is directed to make payment of any remaining amounts owed by the District for the Improvements up to the full amount of \$12,811,193.72, and without further action by the District.

EVENT	AMOUNT
Acquisition of Below Referenced Improvements	\$12,811,193.72
LESS Amount Paid By Requisition #2, Series 2022-2	(\$11,633,086.33)
BALANCE Owed After Requisition #2	\$1,178,107.39

- (D) Purpose for which paid or incurred:

Acquisition of Neighborhood Four North (Phases 3 & 4) Utilities	\$642,041.05
Acquisition of Neighborhood Two Townhomes & Access Road Phase 1 Utilities	\$1,326,277.99
Acquisition of Neighborhood Two Townhomes & Access Road Drainage & Surface Water Improvements	\$876,066.88
Acquisition of Neighborhood Four Drainage & Surface Water Improvements	\$2,719,205.47
Acquisition of CP-1 & CP-2 Utilities & Irrigation	\$247,908.95
Acquisition of CP-1 & CP-2 (Phases 1, 3 & 8) Drainage & Surface Water Improvements	\$428,947.90
Acquisition of Neighborhood Two Single Family Utilities	\$2,073,662.97
Acquisition of Neighborhood Two Single Family Drainage & Surface Water Improvements	\$1,775,155.33
Acquisition of CP-1 & CP-2 (Phases 2, 4, 5, 6, 7 and 8) Drainage & Surface Water Improvements	\$523,617.75

Acquisition of Neighborhood 3 (Phases 1, 2, 3, 4, and 6) Drainage & Surface Water Improvements	\$2,198,309.43
TOTAL IMPROVEMENTS:	\$12,811,193.72

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2022-1 Acquisition and Construction Account, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2022-1 Project and each represents a Cost of the Series 2022-1 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

Check if applicable:

N/A This requisition includes disbursements related to recreational and/or community park improvements and the District has adopted written policies and procedures providing for public access to and use of such improvements, in consultation with general counsel and bond counsel to the District.

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

By: _____
Authorized Officer

**CONSULTING ENGINEERS' APPROVAL FOR
NON-COSTS OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineers hereby certify that this disbursement is for a Cost of the Series 2022-1 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the corresponding Series 2022-1 Project segment and portion of the Series 2022-1 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineers attached as an Exhibit to the Fourth Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

The undersigned further certifies that (a) the Series 2022-1 Project improvements to be acquired with this disbursement will be (1) owned by the District or another governmental entity and located on public property or within public rights of way or easements and (2) accessible by the general public and/or part of a public utility or water management system; (b) the purchase price to be paid by the District for the

Series 2022-1 Project improvements to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements; (c) the plans and specifications for the Series 2022-1 Project improvements have been approved by all regulatory bodies required to approve them or such approval can reasonably be expected to be obtained; (d) all currently required approvals and permits for the acquisition, construction, reconstruction, installation and equipping of the portion of the Series 2022-1 Project for which disbursement is made have been obtained from all applicable regulatory bodies; and (e) to the best of our knowledge based upon representations made by the seller pursuant to the Acquisition Agreement, subject to permitted retainage under the applicable contracts, the seller has paid all contractors, subcontractors, and materialmen that have provided services or materials in connection with the portions of the Series 2022-1 Project for which disbursement is made hereby, if acquisition is being made pursuant to the Acquisition Agreement.

Consulting Engineers

RESOLUTION 2025-7

[PROJECT COMPLETION RESOLUTION FOR 2022-2 PROJECT (PHASE IIA ASSESSMENT AREA)]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT ADDRESSING REAL ESTATE CONVEYANCES AND PERMITS; ACCEPTING A CERTIFICATE OF THE DISTRICT ENGINEER AND DECLARING THE 2022-2 PROJECT COMPLETE; ADDRESSING CONTRIBUTION REQUIREMENTS; PROVIDING DIRECTION TO THE TRUSTEE; FINALIZING THE 2022-2 ASSESSMENTS; AUTHORIZING CONVEYANCES; AUTHORIZING A MUTUAL RELEASE; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

Background

WHEREAS, the LT Ranch Community Development District (“**District**”) was established for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

WHEREAS, on December 15, 2022, the District issued its \$13,280,000 Capital Improvement Revenue Bonds, Series 2022-2 (Phase IIA Assessment Area) (“**2022-2 Bonds**”), to finance a portion of its “**2022-2 Project**,” and

WHEREAS, the 2022-2 Bonds were issued pursuant to that certain *Master Trust Indenture*, dated December 1, 2019, as supplemented by the *Second Supplemental Trust Indenture*, and the *Third Supplemental Trust Indenture*, both dated December 1, 2022, (collectively, “**Indenture**”), each between the District and U.S. Bank National Association (“**Trustee**”); and

WHEREAS, the 2022-2 Project is described in the *2022 Project Supplement to the Master Engineer’s Report*, dated May 2022, updated as of November 2022 (“**Engineer’s Report**”); and

WHEREAS, the 2022-2 Project includes, among other things, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure; and

WHEREAS, in order to secure repayment of the 2022-2 Bonds, and pursuant to Resolutions 2020-01, 2020-03, 2022-15, 2022-17, 2023-9, and 2023-10 (together, and among other assessment resolutions, “**2022-2 Assessment Resolution**”), the District levied and imposed special assessment lien(s) (together, “**2022-2 Assessments**”), which are levied and imposed on certain benefitted lands (i.e., the “**2022-2 Assessment Areas**”) within the District; and

WHEREAS, the 2022-2 Assessments are further described in the *Final Special Assessment Methodology Report – 2022-1 Bonds and 2022-2 Bonds*, dated November 23, 2022 (“**2022-2 Assessment Report**”); and

WHEREAS, generally stated, the 2022-2 Project specially benefits the assessable lands in the 2022-2 Assessment Areas, as set forth in the 2022-2 Assessment Resolution, and it is reasonable, proper, just

and right to assess the costs of the 2022-2 Project financed with the 2022-2 Bonds to the specially benefited properties within the District as set forth in the 2022-2 Assessment Resolution and this Resolution; and

Completion of Project

WHEREAS, the 2022-2 Project, and all components thereof, have been completed; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the Indenture, the District Engineer has executed and delivered an Engineer's Certificate ("**Engineer's Certificate**"), attached hereto as **Exhibit A**, wherein the District Engineer certified the 2022-2 Project complete; and

WHEREAS, the District's Board of Supervisors further finds and determines that:

- a. The District has spent all monies from the applicable construction account for the 2022-2 Project, with the exception of certain nominal amounts;
- b. The Developer has satisfied any and all requirements, if any, to make contributions of infrastructure in connection with the reduction of 2022-2 Assessments to meet target levels, and/or to repay any impact fee credits;
- c. As of the date hereof, no rebate amount is due and owing to the federal government with respect to the 2022-2 Bonds;
- d. The benefit to the lands subject to the 2022-2 Assessments from the completed 2022-2 Project respectively is sufficient to support the 2022-2 Assessments, and the 2022-2 Assessments are fairly and reasonably allocated consistent with the Assessment Report;
- e. Further, the 2022-2 Assessments are sufficient to pay the remaining debt service on the 2022-2 Bonds; and
- f. Based on a review of the applicable plats for all lands within the District, no true-up is presently due and owing at this time under the Assessment Resolutions; and

WHEREAS, upon receipt of and in reliance upon the Engineer's Certificate, the District's Board desires to certify the 2022-2 Project complete in accordance with the Indenture and pursuant to Chapter 170, *Florida Statutes*; and

WHEREAS, based on the Engineer's Certificate, the Board desires to declare the 2022-2 Project complete for purposes of the Indenture and Chapter 170, *Florida Statutes*;

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

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

2. AUTHORITY. This Resolution is adopted pursuant the Indenture and provisions of Florida law, including Chapters 170 and 190, *Florida Statutes*.

3. ACCEPTANCE OF ENGINEER'S CERTIFICATE. The Board hereby accepts the Engineer's Certificate, attached hereto as **Exhibit A**, and certifies the 2022-2 Project complete in accordance with the

Assessment Resolution, the Indenture and Chapter 170 of the *Florida Statutes*. The Completion Date, as that term is defined in the Indenture, shall be the date upon which the applicable reserve release condition(s) have been met for the reserve accounts for the 2022-2 Bonds, any such released reserves have been transferred into the acquisition and construction accounts, and the balance of the proceeds from the acquisition and construction accounts for the 2022-2 Bonds have been spent on the 2022-2 Project.

4. SATISFACTION OF CONTRIBUTION REQUIREMENTS. As noted herein, the Developer has satisfied any and all contribution requirements, and the District hereby formally recognizes the satisfaction of all contribution requirements relating to the 2022-2 Assessments.

5. DIRECTION TO TRUSTEE. District Staff is directed to notify the Trustee for the 2022-2 Bonds of the completion of the 2022-2 Project, and to effect any final transfers of funds from the reserve accounts and acquisition and construction accounts for the 2022-2 Bonds and close the acquisition and construction accounts upon completion of such transfers.

6. FINALIZATION OF 2022-2 ASSESSMENTS. Pursuant to Section 170.08, *Florida Statutes*, and the 2022-2 Assessment Resolution, and because the 2022-2 Project is complete, the 2022-2 Assessments are to be credited the difference in the assessment as originally made, approved, and confirmed and a proportionate part of the actual project costs of the 2022-2 Project. Because all of the original construction proceeds from the 2022-2 Bonds were used to construct the 2022-2 Project, no such credit is due. Accordingly, and pursuant to Section 170.08, *Florida Statutes*, and the 2022-2 Assessment Resolution, the 2022-2 Assessments are hereby finalized in the amount of the outstanding debt due on the 2022-2 Bonds, and are hereby apportioned in accordance with the 2022-2 Assessment Report and the Final Assessment Lien Roll on file with the District Manager.

7. REAL ESTATE CONVEYANCES; PERMITS. In connection with the District's 2022-2 Project, the District: (i) has accepted permits, approvals, right-of-way agreements and other similar documents from governmental entities for the construction and/or operation of the improvements, and (ii) has accepted, conveyed and/or dedicated certain interests in real and personal property (e.g., roads, utilities, stormwater improvements, and other systems), and, for those purposes, has executed plats, deeds, easements, bills of sale, permit transfer documents, agreements, and other documents necessary for the conveyance and/or operation of improvements, work product and land ((i) and (ii) together, the "**Conveyances**"). All such Conveyances are hereby ratified, if not previously approved, and any remaining Conveyances, as identified in **Exhibit A**, are expressly authorized.

8. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, the special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

9. TRUE-UP PAYMENTS. Pursuant to the 2022-2 Assessment Resolutions, among other documents, there may be required from time to time certain true-up payments. Nothing herein shall be deemed to amend or alter the requirement to make true-up payments as and when due.

10. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

11. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. This Resolution is intended to supplement the 2022-2 Assessment Resolutions which remains in full force and effect. This Resolution and the 2022-2 Assessment Resolutions shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

12. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

13. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[THIS SPACE INTENTIONALLY LEFT BLANK]

PASSED AND ADOPTED this 12th day of November 2024.

ATTEST:

**LT RANCH COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, Secretary

John Wollard, Chairperson

Exhibit A: District Engineer's Certificate

EXHIBIT A

**ENGINEER'S CERTIFICATE
COMPLETION OF 2022-2 PROJECT**

_____, 2024

Board of Supervisors
LT Ranch Community Development District

U.S. Bank National Association, as Trustee

RE: Certificate of Completion for 2022-2 Project

This Certificate is furnished in accordance Chapter 170, *Florida Statutes*, and regarding the District's "**2022-2 Project**" as described in the *2022 Project Supplement to the Master Engineer's Report*, dated May 2022, updated as of November 2022. It is also furnished pursuant to the *Second Supplemental Trust Indenture*, and the *Third Supplemental Trust Indenture*, both dated December 1, 2022, and relating to the \$13,280,000 Capital Improvement Revenue Bonds, Series 2022-2 (Phase IIA Assessment Area), respectively ("**2022-2 Bonds**"). This Certificate is intended to evidence the completion of the 2022-2 Project undertaken by the District. The undersigned, as an authorized representative of District Engineer, hereby makes the following certifications upon which the District may rely:

1. I have reviewed certain available documentation, including, but not limited to, agreements, invoices, plans, plats, deeds, bills of sale, and other documentation relating to the District's 2022-2 Project and have had an opportunity to inspect the improvements and work product comprising the 2022-2 Project.

2. It is my professional opinion that:

- a. The 2022-2 Project, and all components thereof, have been acquired, constructed and installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
- b. To the best of my knowledge and belief, and after reasonable inquiry, all labor, services, materials, and supplies used in the 2022-2 Project have been paid for and, where practicable, acknowledgment of such payments has been obtained from all contractors and suppliers.
- c. The purchase price paid by the District for the 2022-2 Project is no more than the lesser of: (1) the fair market value of such improvements and work product at the time of construction, and (2) the actual cost of construction of such improvements and creation of the work product.
- d. The 2022-2 Project costs at least the amount of (i) the acquisition and construction proceeds available from the 2022-2 Bonds respectively, plus (ii) applicable assessment contributions as set forth in the District's assessment methodologies.
- e. The 2022-2 Project, as completed, continues to provide sufficient benefit to support the 2022-2 Assessments on the 2022-2 Assessment Area.

3. All plans, permits and specifications necessary for the operation and maintenance of the improvements made for the 2022-2 Project are complete, in good standing, and on file with the District Engineer or have been transferred to the appropriate governmental entity having charge of such operation and maintenance.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the undersigned authorized representative of the District Engineer executes this Engineer's Certificate.

ATWELL, LLC

Philip Brannon, P.E.
Florida Registration No. _____
District Engineer

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by Philip Brannon, P.E., District Engineer of the LT Ranch Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

RESOLUTION 2025-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT STAFF TO CONFIRM THE SATISFACTION OF THE RELEASE CONDITIONS OF THE CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2022-2 (PHASE IIA ASSESSMENT AREA) AND, UPON SATISFACTION, AUTHORIZING THE RELEASE OF THE DEBT SERVICE RESERVE FUNDS INTO THE SERIES 2022-2 ACQUISITION AND CONSTRUCTION ACCOUNT; AUTHORIZING A REQUISITION FOR PAYMENT OF THE BALANCE OF THE SERIES 2022-2 ACQUISITION AND CONSTRUCTION ACCOUNT; PROVIDING ADDITIONAL AUTHORIZATION; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND 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; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to construct, install, operate and/or maintain systems and facilities for certain basic infrastructure, including water and sewer, roadways, water management and utilities; and

WHEREAS, the District previously issued its Capital Improvement Revenue Bonds, Series 2022-2 (Phase IIA Assessment Area) ("**Bonds**") in order to finance the District's "Series 2022-2 Project" ("**Project**"); and

WHEREAS, in connection with the issuance of the Bonds, certain construction monies, in the amount of \$459,172.50 ("**Reserve Fund**"), were originally placed in the Series 2022-2 Reserve Account for the protection of the bondholders until certain Release Conditions (defined herein) are met; and

WHEREAS, the *Third Supplemental Trust Indenture* identifies the "**Release Conditions**" as:

"(i) all residential units/homes to be subject to the Series 2022-2 Assessments have been built, sold and closed with end-users, (ii) all Series 2022-2 Assessments are being collected pursuant to the Uniform Method, and (iii) there are no Events of Default occurring or continuing under the Indenture with respect to the Series 2022-2 Bonds."

WHEREAS, upon the satisfaction of the Release Conditions, \$413,255.25 of the Reserve Fund may be released into the Series 2022-2 Acquisition and Construction Account; and

WHEREAS, the District desires to authorize District Staff to confirm the satisfaction of the Release Conditions and, upon satisfaction, to release the applicable portion of the Reserve Fund from the Series 2022-2 Reserve Account into the Series 2022-2 Acquisition and Construction Account; and

WHEREAS, the District previously acquired the Improvements from Taylor Morrison of Florida, Inc., the primary developer of the lands within the District ("**Developer**") as part of the Project and in the amount of \$12,811,193.72, and has only paid to date a total of \$11,633,086.33, leaving an amount owed

to Developer of \$1,178,107.39 (“**Unpaid Amount**”), as evidenced in **Exhibit A** attached hereto, which can be paid from the released Reserve Fund; and

WHEREAS, the District desires to authorize the payment of the Requisition to the Developer in order to fund a portion of the Unpaid Amount.

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

1. RECITALS. The foregoing recitals are incorporated herein as true and correct findings of the District’s Board of Supervisors.

2. AUTHORIZATION FOR DISTRICT STAFF TO CONFIRM THE SATISFACTION OF THE RELEASE CONDITIONS OF THE CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2022-2 (PHASE IIA ASSESSMENT AREA) AND, UPON SATISFACTION, AUTHORIZATION FOR THE RELEASE OF THE DEBT SERVICE RESERVE FUNDS INTO THE SERIES 2022-2 ACQUISITION AND CONSTRUCTION ACCOUNT. The District hereby authorizes District Staff to confirm the satisfaction of the Release Conditions by accepting certificates from the Developer and the District Engineer, in the forms included in **Exhibit A** attached hereto. Upon satisfaction of the Release Conditions, the District hereby authorizes District Staff to request the release of the applicable Reserve Fund monies from the Series 2022-2 Reserve Account and to the 2022-2 Acquisition and Construction Account through a letter to Trustee in the form included in **Exhibit B** attached hereto.

3. AUTHORIZATION FOR REQUISITION. Once the applicable Reserve Funds have been transferred from the Series 2022-2 Reserve Account to the 2022-2 Acquisition and Construction Account, the District hereby authorizes the Requisition for payment of the Unpaid Amount to the Developer in the form attached hereto as **Exhibit C**.

4. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

5. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

6. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

[CONTINUED ON FOLLOWING PAGE]

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 12th day of November 2024.

ATTEST:

**BOARD OF SUPERVISORS OF THE
LT RANCH COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

John Wollard, Chairperson

Exhibit A: Developer's Certificate & District Engineer's Certificate

Exhibit B: Request to Trustee

Exhibit C: Requisition

EXHIBIT A

**DISTRICT ENGINEER'S JOINDER TO DISTRICT CERTIFICATE
REGARDING SATISFACTION OF RELEASE CONDITIONS**

_____, 2024

The undersigned, as a representative of the District Engineer, hereby joins in the District Certificate regarding Satisfaction of Release Conditions in order to further certify that, to the best of our knowledge and belief after reasonable inquiry, the following is true and correct:

1. All lots subject to the Series 2022-2 Assessments have been developed and platted.

ATWELL, LLC

Philip Brannon, P.E.

Florida Registration No. _____

District Engineer

**DEVELOPER'S JOINDER TO DISTRICT CERTIFICATE
REGARDING SATISFACTION OF RELEASE CONDITIONS**

_____, 2024

The undersigned, as a representative of Taylor Morrison of Florida, Inc., hereby joins in the District Certificate regarding Satisfaction of Release Conditions in order to further certify that, to the best of our knowledge and belief after reasonable inquiry, the following is true and correct:

1. All lots subject to the Series 2022-2 Assessments have been built, sold and closed with end-users.

TAYLOR MORRISON OF FLORIDA, INC.

By: _____
Its: _____

EXHIBIT B

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

c/o JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
(954) 658-4900

_____, 2024

U.S. Bank National Association

Attn: _____

E-mail: _____

VIA EMAIL

RE: LT Ranch Community Development District
Capital Improvement Revenue Bonds, Series 2022-2 (Phase IIA Assessment Area)
Satisfaction of Release Conditions

Dear Sir or Madam,

We are writing pursuant to the applicable supplemental trust indenture for the above-referenced bonds, and to inform you that "Release Conditions" have been satisfied. Accordingly, and based on the certificates attached hereto, please recognize the satisfaction of the release conditions, calculate the revised applicable reserve account requirements, transfer any surplus from the applicable reserve account to the applicable acquisition and construction account, and make payment for the attached requisition. Thank you for your assistance.

LT Ranch Community Development District

By: James P. Ward
Its: District Manger

Exhibit A: Applicable Supplemental Trust Indenture Provisions
Exhibit B: Developer's Certificate and District Engineer's Certificate
Exhibit C: Form of Requisition

EXHIBIT A

The following provisions of the Third Supplemental Trust Indenture ("**Supplemental Indenture**") are applicable:

"Series 2022-2 Reserve Account Release Conditions" shall mean, with respect to the Series 2022-2 Reserve Account, collectively, that (i) all residential units/homes to be subject to the Series 2022-2 Assessments have been built, sold and closed with end-users, (ii) all Series 2022-2 Assessments are being collected pursuant to the Uniform Method, and (iii) there are no Events of Default occurring or continuing under the Indenture with respect to the Series 2022-2 Bonds.

"Series 2022-2 Reserve Account Requirement" shall mean, until such time as the Series 2022-2 Reserve Account Release Conditions have been met, an amount equal to fifty percent (50%) of the Maximum Annual Debt Service Requirement for all Outstanding Series 2022-2 Bonds (as hereinafter determined) as of the time of any such calculation, which on the date of issuance of the Series 2022-2 Bonds is equal to \$459,172.50. Upon receipt by the Trustee of the Reserve Release Certifications and thereafter, the Series 2022-2 Reserve Account Requirement shall mean an amount equal to ten percent (10%) of the Maximum Annual Debt Service Requirement for all Outstanding Series 2022-2 Bonds (as hereinafter determined) as of the time of any such calculation. For purposes of the foregoing calculations, the determination of the "Outstanding Series 2022-2 Bonds" shall take into account any redemption of Series 2022-2 Bonds to be made on the next succeeding Redemption Date immediately following the calculation date. Excess amounts on deposit in the Series 2022-2 Reserve Account as a result of the Series 2022-2 Reserve Account Release Conditions having been met shall be transferred in accordance with Section 405 hereof. Upon the initial issuance of the Series 2022-2 Bonds, the Series 2022-2 Reserve Account Requirement does not exceed the less of (a) 125% of the average annual Debt Service for all Outstanding Series 2022-2 Bonds calculated as of the date of original issuance thereof of (b) 10% of the proceeds of the Series 2022-2 Bonds calculated as of the date of original issuance thereof."

Section 405 of the Supplemental Indenture further provides, in pertinent part:

"Upon satisfaction of the Series 2022-2 Reserve Account Release Conditions, an Authorized Officer of the District shall provide the Reserve Release Certifications to the Trustee, upon which certifications the Trustee may conclusively rely, and thereupon an Authorized Officer of the District shall recalculate the Series 2022-2 Reserve Account Requirement and instruct the Trustee to transfer any excess as a result of having met the Series 2022-2 Reserve Account Release Conditions to the Series 2022-2 Acquisition and Construction Account to be used for the purposes of such Account unless the Series 2022-2 Acquisition and Construction Account has been closed, in which case such excess shall be transferred to the Series 2022-2 Prepayment Subaccount."

EXHIBIT C

**LT RANCH COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR SERIES 2022-2 PROJECT**

The undersigned, an Authorized Officer of LT Ranch Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of December 1, 2019 (the "Master Indenture"), as amended and supplemented by the Third Supplemental Trust Indenture from the District to the Trustee, dated as of December 1, 2022 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **3**
- (B) Name of Payee: **Taylor Morrison of Florida, Inc.**
- (C) Amount Payable: \$_____

Note that the amount of this requisition is equal to the balance of the Series 2022-2 Acquisition and Construction Account. That said, the Improvements, referenced below, are in the greater amount of \$12,811,193.72. To the extent that additional monies are released into the Series 2024 Acquisition and Construction Account, the Trustee is directed to make payment of any remaining amounts owed by the District for the Improvements up to the full amount of \$12,811,193.72, and without further action by the District.

EVENT	AMOUNT
Acquisition of Below Referenced Improvements	\$12,811,193.72
LESS Amount Paid By Requisition #2, Series 2022-2	(\$11,633,086.33)
LESS Amount Paid By Requisition #3, Series 2022-1	(\$_____)
BALANCE Owed	\$_____

- (D) Purpose for which paid or incurred:

Acquisition of Neighborhood Four North (Phases 3 & 4) Utilities	\$642,041.05
Acquisition of Neighborhood Two Townhomes & Access Road Phase 1 Utilities	\$1,326,277.99
Acquisition of Neighborhood Two Townhomes & Access Road Drainage & Surface Water Improvements	\$876,066.88
Acquisition of Neighborhood Four Drainage & Surface Water Improvements	\$2,719,205.47
Acquisition of CP-1 & CP-2 Utilities & Irrigation	\$247,908.95
Acquisition of CP-1 & CP-2 (Phases 1, 3 & 8) Drainage & Surface Water Improvements	\$428,947.90
Acquisition of Neighborhood Two Single Family Utilities	\$2,073,662.97
Acquisition of Neighborhood Two Single Family Drainage & Surface Water Improvements	\$1,775,155.33
Acquisition of CP-1 & CP-2 (Phases 2, 4, 5, 6, 7 and 8) Drainage & Surface Water Improvements	\$523,617.75

Acquisition of Neighborhood 3 (Phases 1, 2, 3, 4, and 6) Drainage & Surface Water Improvements	\$2,198,309.43
TOTAL IMPROVEMENTS:	\$12,811,193.72

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2022-2 Acquisition and Construction Account, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2022-2 Project and each represents a Cost of the Series 2022-2 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

Check if applicable:

 N/A This requisition includes disbursements related to recreational and/or community park improvements and the District has adopted written policies and procedures providing for public access to and use of such improvements, in consultation with general counsel and bond counsel to the District.

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

By: _____
Authorized Officer

**CONSULTING ENGINEERS' APPROVAL FOR
NON-COSTS OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineers hereby certify that this disbursement is for a Cost of the Series 2022-2 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the corresponding Series 2022-2 Project segment and portion of the Series 2022-2 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineers attached as an Exhibit to the Fourth Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

The undersigned further certifies that (a) the Series 2022-2 Project improvements to be acquired with this disbursement will be (1) owned by the District or another governmental entity and located on public property or within public rights of way or easements and (2) accessible by the general public and/or part of a public utility or water management system; (b) the purchase price to be paid by the District for the Series 2022-2 Project improvements to be acquired with this disbursement is no more than the lesser of

(i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements; (c) the plans and specifications for the Series 2022-2 Project improvements have been approved by all regulatory bodies required to approve them or such approval can reasonably be expected to be obtained; (d) all currently required approvals and permits for the acquisition, construction, reconstruction, installation and equipping of the portion of the Series 2022-2 Project for which disbursement is made have been obtained from all applicable regulatory bodies; and (e) to the best of our knowledge based upon representations made by the seller pursuant to the Acquisition Agreement, subject to permitted retainage under the applicable contracts, the seller has paid all contractors, subcontractors, and materialmen that have provided services or materials in connection with the portions of the Series 2022-2 Project for which disbursement is made hereby, if acquisition is being made pursuant to the Acquisition Agreement.

Consulting Engineers

RESOLUTION 2025-9

[PROJECT COMPLETION RESOLUTION
FOR 2024 PROJECT]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT ADDRESSING REAL ESTATE CONVEYANCES AND PERMITS; ACCEPTING A CERTIFICATE OF THE DISTRICT ENGINEER AND DECLARING THE 2024 PROJECT COMPLETE; ADDRESSING CONTRIBUTION REQUIREMENTS; PROVIDING DIRECTION TO THE TRUSTEE; FINALIZING THE 2024 ASSESSMENTS; AUTHORIZING CONVEYANCES; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

Background

WHEREAS, the LT Ranch Community Development District (“**District**”) was established for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

WHEREAS, on May 10, 2024, the District issued its \$7,705,000 Capital Improvement Revenue Bonds, Series 2024 (Phase IIB Assessment Area) (“**2024 Bonds**”), to finance a portion of its “**2024 Project**,” and

WHEREAS, the 2024 Bonds were issued pursuant to that certain *Master Trust Indenture*, dated December 1, 2019, as supplemented by the *Fourth Supplemental Trust Indenture*, dated May 1, 2024 (the “**Indenture**”) each between the District and U.S. Bank National Association (“**Trustee**”); and

WHEREAS, the 2024 Project originally was estimated to cost approximately \$21,510,989.00 and is described in the *Master Engineer’s Report*, dated November 6, 2019, as subsequently supplemented and updated by the *2024 Project Supplement to the Master Engineer’s Report*, dated February 2024 (together, “**Engineer’s Report**”); and

WHEREAS, the 2024 Project includes, among other things, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure; and

WHEREAS, in order to secure repayment of the 2024 Bonds, and pursuant to Resolutions 2022-15, 2022-17 and 2024-07 (together, and among other assessment resolutions, “**2024 Assessment Resolutions**”), the District levied and imposed special assessment lien(s) (together, “**2024 Assessments**”), which are levied and imposed on certain benefitted lands (“**2024 Assessment Area**”) within the District; and

WHEREAS, the 2024 Assessments are further described in *Final Special Assessment Methodology - 2024 Bonds*, dated April 19, 2024 (“**2024 Assessment Report**”); and

WHEREAS, generally stated, the 2024 Project specially benefits the assessable lands in the 2024 Assessment Area, as set forth in the 2024 Assessment Resolutions, and it is reasonable, proper, just and

right to assess the costs of the 2024 Project financed with the 2024 Bonds to the specially benefited properties within the District as set forth in the 2024 Assessment Resolutions and this Resolution; and

Completion of Project

WHEREAS, the 2024 Project, and all components thereof, have been completed; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the Indenture, the District Engineer has executed and delivered an Engineer's Certificate ("**Engineer's Certificate**"), attached hereto as **Exhibit A**, wherein the District Engineer certified the 2024 Project complete; and

WHEREAS, the District's Board of Supervisors further finds and determines that:

- a. The District has spent all monies from the applicable construction account for the 2024 Project, with the exception of certain nominal amounts;
- b. The Developer has satisfied any and all requirements, if any, to make contributions of infrastructure in connection with the reduction of 2024 Assessments to meet target levels, and/or to repay any impact fee credits;
- c. As of the date hereof, no rebate amount is due and owing to the federal government with respect to the 2024 Bonds;
- d. The benefit to the lands subject to the 2024 Assessments from the completed 2024 Project respectively is sufficient to support the 2024 Assessments, and the 2024 Assessments are fairly and reasonably allocated consistent with the Assessment Report;
- e. Further, the 2024 Assessments are sufficient to pay the remaining debt service on the 2024 Bonds; and
- f. Based on a review of the applicable plats for all lands within the District, no true-up is presently due and owing at this time under the Assessment Resolutions.

WHEREAS, upon receipt of and in reliance upon the Engineer's Certificate, the District's Board desires to certify the 2024 Project complete in accordance with the Indenture and pursuant to Chapter 170, *Florida Statutes*; and

WHEREAS, based on the Engineer's Certificate, the Board desires to declare the 2024 Project complete for purposes of the Indenture and Chapter 170, *Florida Statutes*;

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

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

2. AUTHORITY. This Resolution is adopted pursuant the Indenture and provisions of Florida law, including Chapters 170 and 190, *Florida Statutes*.

3. ACCEPTANCE OF ENGINEER'S CERTIFICATE. The Board hereby accepts the Engineer's Certificate, attached hereto as **Exhibit A**, and certifies the 2024 Project complete in accordance with the Assessment Resolution, the Indenture and Chapter 170 of the *Florida Statutes*. The Completion Date, as

that term is defined in the Indenture, shall be the date upon which the applicable reserve release condition(s) have been met for the reserve accounts for the 2024 Bonds, any such released reserves have been transferred into the acquisition and construction accounts, and the balance of the proceeds from the acquisition and construction accounts for the 2024 Bonds have been spent on the 2024 Project.

4. DIRECTION TO TRUSTEE. District Staff is directed to notify the Trustee for the 2024 Bonds of the completion of the 2024 Project, and to effect any final transfers of funds from the reserve accounts and acquisition and construction accounts for the 2024 Bonds and close the acquisition and construction accounts upon completion of such transfers.

5. FINALIZATION OF 2024 ASSESSMENTS. Pursuant to Section 170.08, *Florida Statutes*, and the 2024 Assessment Resolutions, and because the 2024 Project is complete, the 2024 Assessments are to be credited the difference in the assessment as originally made, approved, and confirmed and a proportionate part of the actual project costs of the 2024 Project. Because all of the original construction proceeds from the 2024 Bonds were used to construct the 2024 Project, no such credit is due. Accordingly, and pursuant to Section 170.08, *Florida Statutes*, and the 2024 Assessment Resolutions, the 2024 Assessments are hereby finalized in the amount of the outstanding debt due on the 2024 Bonds, and are hereby apportioned in accordance with the 2024 Assessment Report and the Final Assessment Lien Roll on file with the District Manager.

6. REAL ESTATE CONVEYANCES; PERMITS. In connection with the District's 2024 Project, the District: (i) has accepted permits, approvals, right-of-way agreements and other similar documents from governmental entities for the construction and/or operation of the Improvements, and (ii) has accepted, conveyed and/or dedicated certain interests in real and personal property (e.g., roads, utilities, stormwater improvements, and other systems), and, for those purposes, has executed plats, deeds, easements, bills of sale, permit transfer documents, agreements, and other documents necessary for the conveyance and/or operation of Improvements, work product and land ((i) and (ii) together, the "Conveyances"). All such Conveyances are hereby ratified, if not previously approved, and any remaining Conveyances, as identified in **Exhibit A**, are expressly authorized.

7. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, the special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

8. TRUE-UP PAYMENTS. Pursuant to the 2024 Assessment Resolutions, among other documents, there may be required from time to time certain true-up payments. Nothing herein shall be deemed to amend or alter the requirement to make true-up payments as and when due.

9. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

10. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. This Resolution is intended to supplement the 2024

Assessment Resolutions which remains in full force and effect. This Resolution and the 2024 Assessment Resolutions shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

11. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

12. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[THIS SPACE INTENTIONALLY LEFT BLANK]

PASSED AND ADOPTED this 12th day of November 2024.

ATTEST:

**LT RANCH COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, Secretary

John Wollard, Chairperson

Exhibit A: District Engineer's Certificate

EXHIBIT A

**ENGINEER'S CERTIFICATE
COMPLETION OF 2024 PROJECT**

_____, 2024

Board of Supervisors
LT Ranch Community Development District

U.S. Bank National Association, as Trustee

RE: Certificate of Completion for 2024 Project

This Certificate is furnished in accordance Chapter 170, *Florida Statutes*, and regarding the District's "**2024 Project**" as described in the *Master Engineer's Report*, dated November 6, 2019, as subsequently supplemented and updated by the *2024 Project Supplement to the Master Engineer's Report*, dated February 2024. It is also furnished pursuant to *Fourth Supplemental Trust Indenture*, dated December 1, 2019 and relating to the \$7,705,000 Capital Improvement Revenue Bonds, Series 2024 (Phase IIB Assessment Area) ("**2024 Bonds**"). This Certificate is intended to evidence the completion of the 2024 Project undertaken by the District. The undersigned, as an authorized representative of District Engineer, hereby makes the following certifications upon which the District may rely:

1. I have reviewed certain available documentation, including, but not limited to, agreements, invoices, plans, plats, deeds, bills of sale, and other documentation relating to the District's 2024 Project and have had an opportunity to inspect the improvements and work product comprising the 2024 Project.

2. It is my professional opinion that:

- a. The 2024 Project, and all components thereof, have been acquired, constructed and installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
- b. To the best of my knowledge and belief, and after reasonable inquiry, all labor, services, materials, and supplies used in the 2024 Project have been paid for and, where practicable, acknowledgment of such payments has been obtained from all contractors and suppliers.
- c. The purchase price paid by the District for the 2024 Project are no more than the lesser of: (1) the fair market value of such improvements and work product at the time of construction, and (2) the actual cost of construction of such improvements and creation of the work product.
- d. The 2024 Project costs at least the amount of (i) the acquisition and construction proceeds available from the 2024 Bonds respectively, plus (ii) applicable assessment contributions, if any, as set forth in the District's assessment methodologies.
- e. The 2024 Project, as completed, continues to provide sufficient benefit to support the 2024 Assessments on the 2024 Assessment Area.

3. All plans, permits and specifications necessary for the operation and maintenance of the improvements made for the 2024 Project are complete, in good standing, and on file with the District Engineer or have been transferred to the appropriate governmental entity having charge of such operation and maintenance.

4. The Date of Completion of the 2024 Project shall be the date of this certificate stated above.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the undersigned authorized representative of the District Engineer executes this Engineer's Certificate.

ATWELL, LLC

Philip Brannon, P.E.
Florida Registration No. _____
District Engineer

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by Philip Brannon, P.E., District Engineer of the LT Ranch Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT STAFF TO CONFIRM THE SATISFACTION OF THE RELEASE CONDITIONS OF THE CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2024 (PHASE IIB ASSESSMENT AREA) AND, UPON SATISFACTION, AUTHORIZING THE RELEASE OF THE DEBT SERVICE RESERVE FUNDS INTO THE SERIES 2024 ACQUISITION AND CONSTRUCTION ACCOUNT; AUTHORIZING A REQUISITION FOR PAYMENT OF THE BALANCE OF THE SERIES 2024 ACQUISITION AND CONSTRUCTION ACCOUNT; PROVIDING ADDITIONAL AUTHORIZATION; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND 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; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to construct, install, operate and/or maintain systems and facilities for certain basic infrastructure, including water and sewer, roadways, water management and utilities; and

WHEREAS, the District previously issued its Capital Improvement Revenue Bonds, Series 2024 (Phase IIB Assessment Area) ("**Bonds**") in order to finance the District's "Series 2024 Project" ("**Project**"); and

WHEREAS, in connection with the issuance of the Bonds, certain construction monies, in the amount of \$268,960.63 ("**Reserve Fund**"), were originally placed in the Series 2024 Reserve Account for the protection of the bondholders until certain Release Conditions (defined herein) are met; and

WHEREAS, the *Fourth Supplemental Trust Indenture* identifies the "**Release Conditions**" as:

“(i) all residential units/homes to be subject to the Series 2024 Assessments have been built, sold and closed with end-users, (ii) all Series 2024 Assessments are being collected pursuant to the Uniform Method, and (iii) there are no Events of Default occurring or continuing under the Indenture with respect to the Series 2024 Bonds.”

WHEREAS, upon the satisfaction of the Release Conditions, \$242,064.57 of the Reserve Fund may be released into the Series 2024 Acquisition and Construction Account; and

WHEREAS, the District desires to authorize District Staff to confirm the satisfaction of the Release Conditions and, upon satisfaction, to release the applicable portion of the Reserve Fund from the Series 2024 Reserve Account into the Series 2024 Acquisition and Construction Account; and

WHEREAS, the District previously acquired the Improvements from Taylor Morrison of Florida, Inc., the primary developer of the lands within the District ("**Developer**") as part of the Project and in the amount of \$2,409,772.33, and has only paid to date a total of \$1,116,625.94, leaving an amount owed to

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT STAFF TO CONFIRM THE SATISFACTION OF THE RELEASE CONDITIONS OF THE CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2024 (PHASE IIB ASSESSMENT AREA) AND, UPON SATISFACTION, AUTHORIZING THE RELEASE OF THE DEBT SERVICE RESERVE FUNDS INTO THE SERIES 2024 ACQUISITION AND CONSTRUCTION ACCOUNT; AUTHORIZING A REQUISITION FOR PAYMENT OF THE BALANCE OF THE SERIES 2024 ACQUISITION AND CONSTRUCTION ACCOUNT; PROVIDING ADDITIONAL AUTHORIZATION; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

Developer of \$1,293,146.39 (“**Unpaid Amount**”), as evidenced in **Exhibit A** attached hereto, which can be paid from the released Reserve Fund; and

WHEREAS, the District desires to authorize the payment of the Requisition to the Developer in order to fund a portion of the Unpaid Amount.

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

1. RECITALS. The foregoing recitals are incorporated herein as true and correct findings of the District’s Board of Supervisors.

2. AUTHORIZATION FOR DISTRICT STAFF TO CONFIRM THE SATISFACTION OF THE RELEASE CONDITIONS OF THE CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2024 (PHASE IIB ASSESSMENT AREA) AND, UPON SATISFACTION, AUTHORIZATION FOR THE RELEASE OF THE DEBT SERVICE RESERVE FUNDS INTO THE SERIES 2024 ACQUISITION AND CONSTRUCTION ACCOUNT. The District hereby authorizes District Staff to confirm the satisfaction of the Release Conditions by accepting certificates from the Developer and the District Engineer, in the forms included in **Exhibit A** attached hereto. Upon satisfaction of the Release Conditions, the District hereby authorizes District Staff to request the release of the applicable Reserve Fund monies from the Series 2024 Reserve Account and to the 2024 Acquisition and Construction Account through a letter to Trustee in the form included in **Exhibit B** attached hereto.

3. AUTHORIZATION FOR REQUISITION. Once the applicable Reserve Funds have been transferred from the Series 2024 Reserve Account to the 2024 Acquisition and Construction Account, the District hereby authorizes the Requisition for payment of the Unpaid Amount to the Developer in the form attached hereto as **Exhibit C**.

4. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

5. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT STAFF TO CONFIRM THE SATISFACTION OF THE RELEASE CONDITIONS OF THE CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2024 (PHASE IIB ASSESSMENT AREA) AND, UPON SATISFACTION, AUTHORIZING THE RELEASE OF THE DEBT SERVICE RESERVE FUNDS INTO THE SERIES 2024 ACQUISITION AND CONSTRUCTION ACCOUNT; AUTHORIZING A REQUISITION FOR PAYMENT OF THE BALANCE OF THE SERIES 2024 ACQUISITION AND CONSTRUCTION ACCOUNT; PROVIDING ADDITIONAL AUTHORIZATION; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

6. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

7. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Board of Supervisors of the LT Ranch Community Development District this 12th day of November 2024.

ATTEST:

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

- Exhibit A:** Developer’s Certificate & District Engineer’s Certificate
- Exhibit B:** Request to Trustee
- Exhibit C:** Requisition

EXHIBIT A

**DISTRICT ENGINEER'S JOINDER TO DISTRICT CERTIFICATE
REGARDING SATISFACTION OF RELEASE CONDITIONS**

_____, 2024

The undersigned, as a representative of the District Engineer, hereby joins in the District Certificate regarding Satisfaction of Release Conditions in order to further certify that, to the best of our knowledge and belief after reasonable inquiry, the following is true and correct:

1. All lots subject to the Series 2022-2 Assessments have been developed and platted.

ATWELL, LLC

Philip Brannon, P.E.

Florida Registration No. _____

District Engineer

**DEVELOPER'S JOINDER TO DISTRICT CERTIFICATE
REGARDING SATISFACTION OF RELEASE CONDITIONS**

_____, 2024

The undersigned, as a representative of Taylor Morrison of Florida, Inc., hereby joins in the District Certificate regarding Satisfaction of Release Conditions in order to further certify that, to the best of our knowledge and belief after reasonable inquiry, the following is true and correct:

1. All lots subject to the Series 2024 Assessments have been built, sold and closed with end-users.

TAYLOR MORRISON OF FLORIDA, INC.

By: _____
Its: _____

EXHIBIT B

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

c/o JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
(954) 658-4900

_____, 2024

U.S. Bank National Association

Attn: _____

E-mail: _____

VIA EMAIL

RE: LT Ranch Community Development District
Capital Improvement Revenue Bonds, Series 2024 (Phase IIB Assessment Area)
Satisfaction of Release Conditions

Dear Sir or Madam,

We are writing pursuant to the applicable supplemental trust indenture for the above-referenced bonds, and to inform you that "Release Conditions" have been satisfied. Accordingly, and based on the certificates attached hereto, please recognize the satisfaction of the release conditions, calculate the revised applicable reserve account requirements, transfer any surplus from the applicable reserve account to the applicable acquisition and construction account, and make payment for the attached requisition. Thank you for your assistance.

LT Ranch Community Development District

By: James P. Ward
Its: District Manger

Exhibit A: Applicable Supplemental Trust Indenture Provisions

Exhibit B: Developer's Certificate and District Engineer's Certificate

EXHIBIT A

The following provisions of the Fourth Supplemental Trust Indenture ("**Supplemental Indenture**") are applicable:

"Series 2024 Reserve Account Release Conditions" shall mean, with respect to the Series 2024 Reserve Account, collectively, that (i) all residential units/homes to be subject to the Series 2024 Assessments have been built, sold and closed with end-users, (ii) all Series 2024 Assessments are being collected pursuant to the Uniform Method, and (iii) there are no Events of Default occurring or continuing under the Indenture with respect to the Series 2024 Bonds.

"Series 2024 Reserve Account Requirement" shall mean, until such time as the Series 2024 Reserve Account Release Conditions have been met, an amount equal to fifty percent (50%) of the Maximum Annual Debt Service Requirement for all Outstanding Series 2024 Bonds (as hereinafter determined) as of the time of any such calculation, which on the date of issuance of the Series 2024 Bonds is equal to \$268,960.63. Upon receipt by the Trustee of the Reserve Release Certifications and thereafter, the Series 2024 Reserve Account Requirement shall mean an amount equal to ten percent (10%) of the Maximum Annual Debt Service Requirement for all Outstanding Series 2024 Bonds (as hereinafter determined) as of the time of any such calculation. For purposes of the foregoing calculations, the determination of the "Outstanding Series 2024 Bonds" shall take into account any redemption of Series 2024 Bonds to be made on the next succeeding Redemption Date immediately following the calculation date. Excess amounts on deposit in the Series 2024 Reserve Account as a result of the Series 2024 Reserve Account Release Conditions having been met shall be transferred in accordance with Section 405 hereof. Upon the initial issuance of the Series 2024 Bonds, the Series 2024 Reserve Account Requirement does not exceed the less of (a) 125% of the average annual Debt Service for all Outstanding Series 2024 Bonds calculated as of the date of original issuance thereof of (b) 10% of the proceeds of the Series 2024 Bonds calculated as of the date of original issuance thereof."

Section 405 of the Supplemental Indenture further provides, in pertinent part:

"Upon satisfaction of the Series 2024 Reserve Account Release Conditions, an Authorized Officer of the District shall provide the Reserve Release Certifications to the Trustee, upon which certifications the Trustee may conclusively rely, and thereupon an Authorized Officer of the District shall recalculate the Series 2024 Reserve Account Requirement and instruct the Trustee to transfer any excess as a result of having met the Series 2024 Reserve Account Release Conditions to the Series 2024 Acquisition and Construction Account to be used for the purposes of such Account unless the Series 2024 Acquisition and Construction Account has been closed, in which case such excess shall be transferred to the Series 2024 Prepayment Subaccount."

EXHIBIT C

**LT RANCH COMMUNITY DEVELOPMENT DISTRICT
REQUISITION FOR SERIES 2024 PROJECT**

The undersigned, an Authorized Officer of LT Ranch Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of December 1, 2019 (the "Master Indenture"), as amended and supplemented by the Fourth Supplemental Trust Indenture from the District to the Trustee, dated as of May 1, 2024 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: **3**

(B) Name of Payee: **Taylor Morrison of Florida, Inc.**

(C) Amount Payable: \$ _____

Note that the amount of this requisition is equal to the balance of the Series 2024 Acquisition and Construction Account. That said, the Acquired Improvements, referenced below, are in the greater amount of \$2,409,772.33. To the extent that additional monies are released into the Series 2024 Acquisition and Construction Account, the Trustee is directed to make payment of any remaining amounts owed by the District for the Acquired Improvements up to the full amount of \$2,409,772.33, and without further action by the District.

EVENT	AMOUNT
Acquisition of Below Referenced Improvements	\$2,409,772.33
LESS Amount Paid By Requisition #3, Series 2024	(\$1,116,625.94)
BALANCE Owed	\$1,293,146.39

(D) Purpose for which paid or incurred: **Acquisition of Neighborhood Three, Phase Four, Neighborhood Four South, Phases 1 & 2 and Neighborhood Five, Phase Two Utilities and Work Product**

Description	CDD Eligible Amount	Paid to Date	Balance Owed
Neighborhood Three, Phase Four Utilities	\$507,635.81	\$116,771.00	\$390,864.81
Neighborhood Three, Phase Four Utilities Work Product	\$188,205.00	\$125,800.57	\$62,404.43
Neighborhood Four South Utilities, Phases 1 & 2	\$1,421,740.89	\$1,154,394.26	\$267,346.63
Neighborhood Four South Utilities, Phases 1 & 2 Work Product	\$447,377.50	\$275,284.88	\$172,092.63
Neighborhood Five, Phase 2 Utilities	\$779,730.20	\$590,768.61	\$188,961.59
Neighborhood Five, Phase 2 Utilities Work Product	\$150,649.41	\$146,753.01	\$3,896.40
TOTAL:	\$3,495,338.81	\$2,409,772.33	\$1,085,566.49

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2024 Acquisition and Construction Account, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2024 Project and each represents a Cost of the Series 2024 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

Check if applicable:

N/A This requisition includes disbursements related to recreational and/or community park improvements and the District has adopted written policies and procedures providing for public access to and use of such improvements, in consultation with general counsel and bond counsel to the District.

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

By: _____
Authorized Officer

**CONSULTING ENGINEERS' APPROVAL FOR
NON-COSTS OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineers hereby certify that this disbursement is for a Cost of the Series 2024 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the corresponding Series 2024 Project segment and portion of the Series 2024 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineers attached as an Exhibit to the Fourth Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

The undersigned further certifies that (a) the Series 2024 Project improvements to be acquired with this disbursement will be (1) owned by the District or another governmental entity and located on public property or within public rights of way or easements and (2) accessible by the general public and/or part of a public utility or water management system; (b) the purchase price to be paid by the District for the Series 2024 Project improvements to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements; (c) the plans and specifications for the Series 2024 Project improvements have been approved by all regulatory bodies required to approve them or such approval can reasonably be expected to be obtained; (d) all currently required approvals and permits for the acquisition, construction, reconstruction, installation and equipping of the portion of the Series 2024 Project for which disbursement is made have been obtained from all applicable regulatory bodies; and (e) to the best of our knowledge based upon representations made by the seller pursuant to the Acquisition Agreement, subject to permitted retainage under the applicable contracts, the seller has paid all contractors, subcontractors, and materialmen that have provided services or materials in connection with the portions of the Series 2024 Project for which disbursement is made hereby, if acquisition is being made pursuant to the Acquisition Agreement.

Consulting Engineers

**LT RANCH
COMMUNITY DEVELOPMENT DISTRICT**

**Monthly Asset Manager's Report
September 2024**

Prepared For:
James Ward
District Manager

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 20-4050
October 1, 2024

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

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I. PURPOSE

The purpose of this report is to provide the District Manager with an update on recent inspection-related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

II. CURRENT ASSET UPDATES

1. Landscaping
2. Lake Maintenance
3. Amenity Maintenance
4. Corrective Actions

1. Landscaping

- Lorraine Rd had new sod installed in areas near Turner Park.
- There has been debris on the shell path trails due to recent storms, heavy rain, and nature. Asset Manager is aware of the situation and will work with the vendor to assure the paths are clear for pedestrians.
- Continuous maintenance of Lorraine, Autumn Breeze, Luna LN, and Turner Park is being maintained weekly by edging sidewalks, medians, utility lids, sprinkler heads, and cutting the grass to maintain a satisfactory appeal.
- Luna Ln has recently had the annuals removed and had the mulch regraded and spread out. The annuals were unhealthy and were not appealing to the eye.
- The Asset Manager will be having the vendor replace the mulch and install the final rotation of annuals for the holiday season in November.
- The monument on Night Sky Ave has been repaired.



Luna Lane annuals removed



Plantings trimmed to reveal signage



Lorraine Rd instalment of sod



Turner Park grass maintained



Monument on Night Skye Ave was repaired

2. Lake Maintenance

- The Asset Manager had conversations with the lake vendor about algae blooming in a lot of the lakes. After investigating one of the issues was the landscaping vendors were mowing and blowing the clippings into the lake, creating issues on top of the water. Asset Manager had discussions with the landscaping vendor about the issue of blowing grass clippings in the water. The landscape vendor assured the issue would be resolved by mowing in the opposite direction near the lakes.
- Algae continues to be a recurring theme. However, the continuous treatments have been successful in keeping the growth minimal and allowing for a clean aesthetic. Water levels remain high and above the control elevation. There are no submersed weed issues to note at this time. All prior treatments have been successful.
- Shoreline grasses and broadleaf weeds are mainly under control and in a routine maintenance cycle.
- Lakes F1, I1, I2, III1, and K2 received a beneficial bacteria application to help reduce present algae.



Algae before treatment



After treatment

3. Amenity Maintenance

- Dog park - Dog waste stations are serviced 3 times a week. Park is walked 5 days a week picking up any trash and filling any holes with sand. Concrete slabs and water stations installed. New shade structures installed, and concrete slabs widened under structure. Dead tree that always blows down during storms removed in large dog park. New benches delivered and will be installed beginning of October.
- Playground - Playground is blown off and trash picked up Monday-Friday. Checking for wasps daily. Paint is started to peel off on the wood structures. Will need to be repainted soon.
- Baseball/Soccer fields - Fields are walked Monday-Friday to pick up trash. New nets ordered for lacrosse nets that have holes in them. Clips ordered for soccer nets that were broken during storm
- Basketball/Tennis courts - Courts are blown off Monday-Friday. Nets were sprayed and cleaned. Windscreens put back up after storm. New basketball nets installed. 4 new pickleball nets ordered and will be installed first week of October. Broken tennis net strap replaced.
- Volleyball court - Volleyball court is checked Monday-Friday. Net was removed for storm and will be reinstalled in the beginning of October.
- Snack Shack/Dock - Snack shack is blown off Monday-Friday and trash picked up. Snack Shack is cleaned 7 days a week. Dock is being checked daily and being cleaned as needed. All 3 fans have broken blades from storm. Will need to be replaced.
- Bathrooms- Being monitored and cleaned.



New shade structures installed at the dog park.



New dog fountains installed inside the dog park for the animals



4 new benches to be placed in the dog park



New dog park concrete pad

4. Corrective Actions

- Weeds in the landscape bed on Lorriane Rd and in Turner Park are a reoccurring issue. Asset Manager inspects and meets with landscaping vendor to stay on top of controlling those issues.
- Asset Manager had made the landscaping vendor aware that grass was being blown into the lakes and that it was unacceptable. Improvements have been made and will not be an issue moving forward.
- Lake vendor had some algae problems this month, CDD staff noted and requested additional treatments to stay on top of the aquatic maintenance.
- Excessive rain will cause torpedo grass and broadleaf weeds to sprout rapidly, routine maintenance and consistency will be assured.
- The Asset Manager will continuously physically check the shell paths to ensure the paths become clear of any debris.

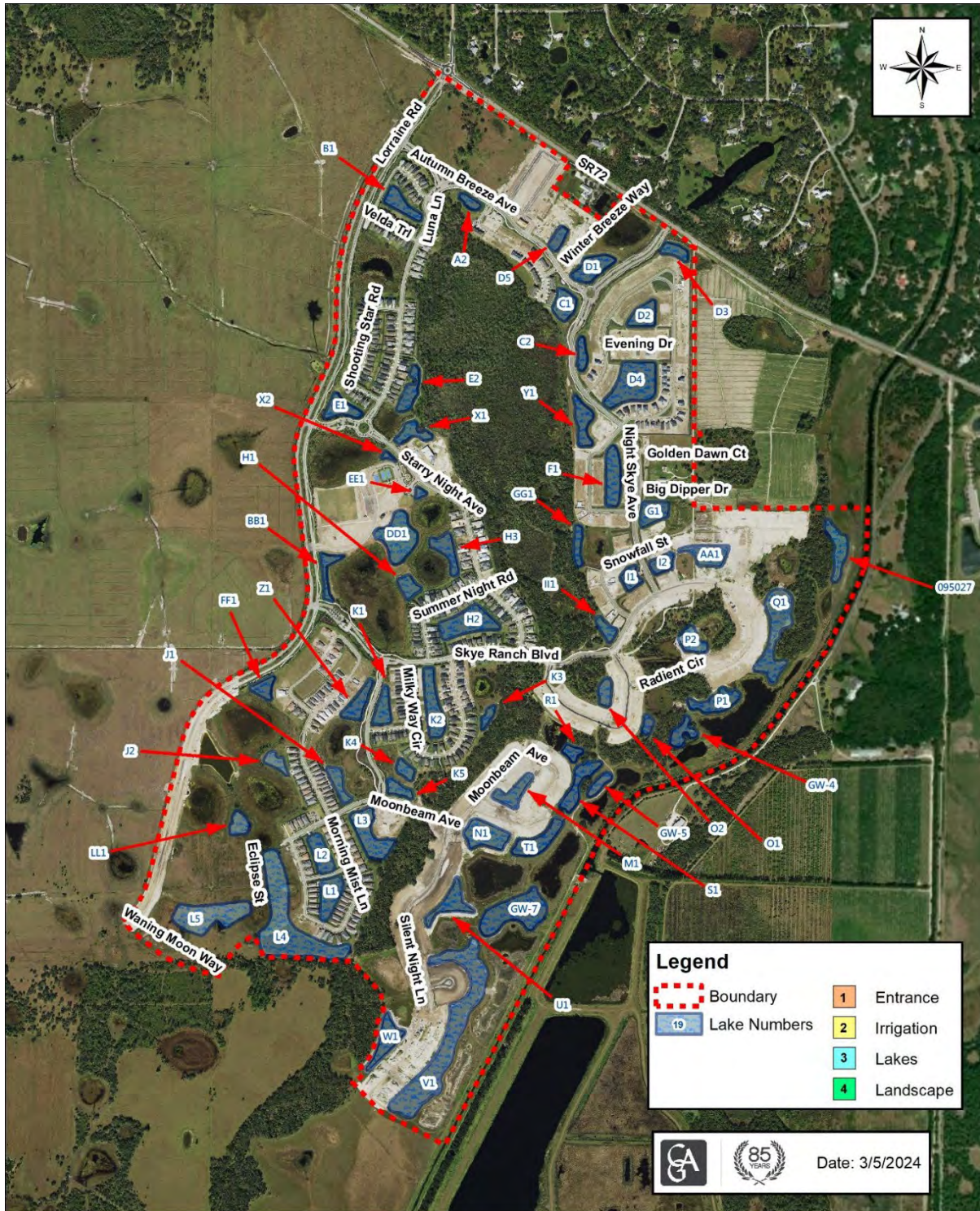


Shell path before removal of debris



Shell path after debris removal

III. LOCATION MAP



LT Ranch CDD - Engineer's Report Asset Map



Calvin, Giordano & Associates, Inc.
 EXCEPTIONAL SOLUTIONS™
 1800 Eller Drive, Suite 600 · Fort Lauderdale, FL 33316
 (phone) 954.921.7781 · (fax) 954.266.6487
 Certificate of Authorization #514

IV. LOOK AHEAD REPORT

- The dog park shade structures were installed, the concrete pads were poured to widen the seating section for new benches to be placed.
- Meeting with a pressure wash vendor for cleaning of the gutters and sidewalks on Lorraine Blvd, and Autumn Breeze. Date of scheduling will be provided. **Acct-5415304**
- Shell path is being maintained of weeds; some concerns have been made about adding more shell. Will look further into. **Acct-5384106**
- Dog park will need to be resodded with different turf before end of year to provide support with all the foot traffic and urine. **Acct- 5724681**
- Luna Ln annuals were removed due to unhealthy conditions. There will be a replacement in mulch and a final rotation of annuals for the holiday season in November.**Acct-5415308**
- Still waiting on Taylor Morrison to provide a restart design for the trail directional signs. **Acct-N/A**
- PO will be issued to both vendors for new Landscaping and Lake maintenance to begin in October.**Acct-5415307**
- Bike rack will be installed in late September or early October in Turner Park. -**Acct-N/A**
- Turner Park pest control maintenance will be turned over to the CDD beginning of October. **Acct-5724661**
- Working with Consultant on bid documents for preserve maintenance will update in the next two weeks. **Acct-5384104**

LT RANCH
COMMUNITY DEVELOPMENT DISTRICT

Monthly Asset Manager's Report
October 2024

Prepared For:
James Ward
District Manager

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 20-4050
November 1, 2024

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

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I. PURPOSE

The purpose of this report is to provide the District Manager with an update on recent inspection-related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

II. CURRENT ASSET UPDATES

1. Landscaping
2. Lake Maintenance
3. Amenity Maintenance
4. Corrective Actions

1. Landscaping

- Lorraine Rd landscaping (trees, bushes) was severely damaged due to Hurricane Milton. Asset Manager had an emergency relief plan installed for such events. Another contractor had assisted in standing all trees that were knocked over or completely uprooted. Trees that couldn't be saved were cut up from being a hazard in the street, and sidewalk.
- There has been debris on the shell path trails due to recent hurricane Milton, heavy rain, and nature. Asset Manager worked diligently with the vendor to clear the debris by the end of October.
- Continuous maintenance of Lorraine, Autumn Breeze, Luna LN, Starry Night and Turner Park is being maintained weekly by edging sidewalks, medians, utility lids, sprinkler heads, and cutting the grass to maintain a satisfactory appeal.
- The royal palms at the front entrance of Clark & Lorraine were trimmed due to the storm damage and able to remove multiple pods.
- The Bismark palm trees were also trimmed accordingly by the vendor due to the damage caused by the hurricane. Multiple pods were removed as well.
- The Asset Manager will be having the vendor replace the mulch and install the final rotation of annuals for the holiday season in November.
- There was sod installed at Turner Park in the dog park area around the new concrete pad with the shade structures.



Hurricane Milton damage



Hurricane Milton recovery



Hurricane Milton tree damage in Turner Park



Hole where tree stood in Turner Park was filled.



Numerous signs fell over throughout Skye Ranch.



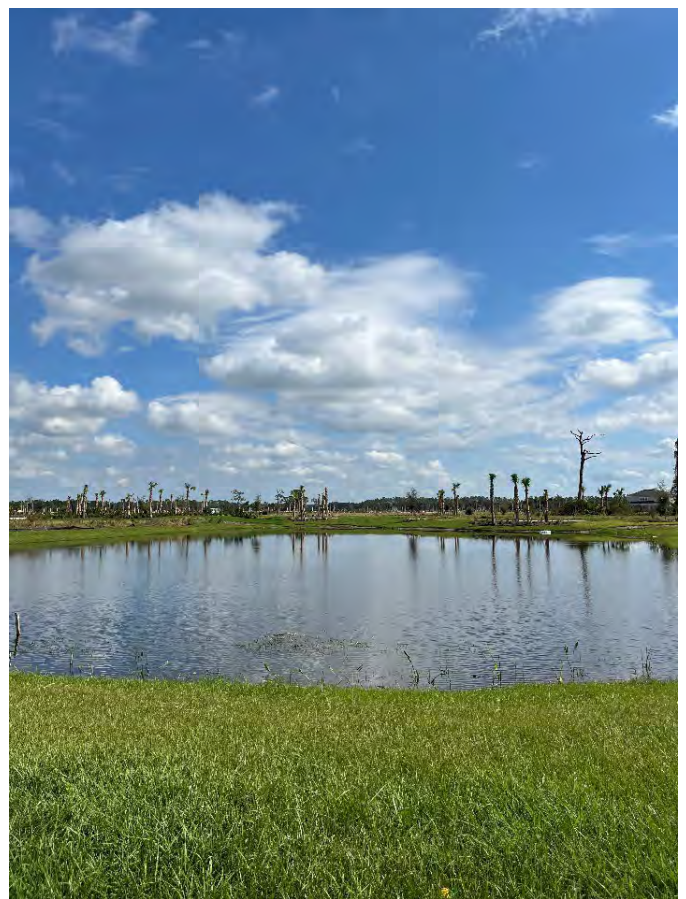
Sod installed around new concrete pads.

2. Lake Maintenance

- Routine maintenance of spraying grasses, shoreline weeds, and algae has been performed. Algae growth continues to be problematic due to the large volume of grass clippings entering the lakes. When these clippings break down, they release nutrients which stimulate algae growth. The aquatic treatments have been successful but new algae growth increases the frequency of treatments. No significant submersed weed issues have been noted. Newer lakes added to the service this month have all been inspected and treated appropriately as needed.
- The Asset Manager had another conversation with the landscaping vendor inside the community to remind them not to have the grass clippings blow in the lake when they cut the grass. This issue has again been addressed and will have a better outcome next month.
- Shoreline grasses, algae, and broadleaves were the main focal point of the aquatic vendors treatments.



Spike rush sprayed back in lakes.



Lakes clearing up with algae treatments.

3. **Amenity Maintenance**

- Dog park - Dog waste stations are serviced 3 times a week. Park is walked 5 days a week picking up any trash and filling any holes with sand. Concrete slabs and water stations installed. New shade structures installed, and concrete slabs widened under structure. Dead tree that always blows down during storms removed in large dog park. New benches delivered and will be installed beginning of October.
- Playground - Playground is blown off and trash picked up Monday-Friday. Checking for wasps daily. Paint is started to peel off on the wood structures. Will need to be repainted soon.
- Baseball/Soccer fields - Fields are walked Monday-Friday to pick up trash. New nets ordered for lacrosse nets that have holes in them. Clips ordered for soccer nets that were broken during storm.
- Basketball/Tennis courts - Courts are blown off Monday-Friday. Nets were sprayed and cleaned. Windscreens put back up after storm.
- Volleyball court - Volleyball court is checked Monday-Friday. Net was removed for storm and will be reinstalled in the beginning of October.
- Snack Shack/Dock - Snack shack is blown off Monday-Friday and trash picked up. Snack Shack is cleaned 7 days a week. Dock is being checked daily and being cleaned as needed. All 3 fans have broken blades from storm. Will need to be replaced.
- Bathrooms- Being monitored and cleaned.



Gate handles on the tennis courts were damaged due to heavy winds.



Playground after Hurricane Milton.



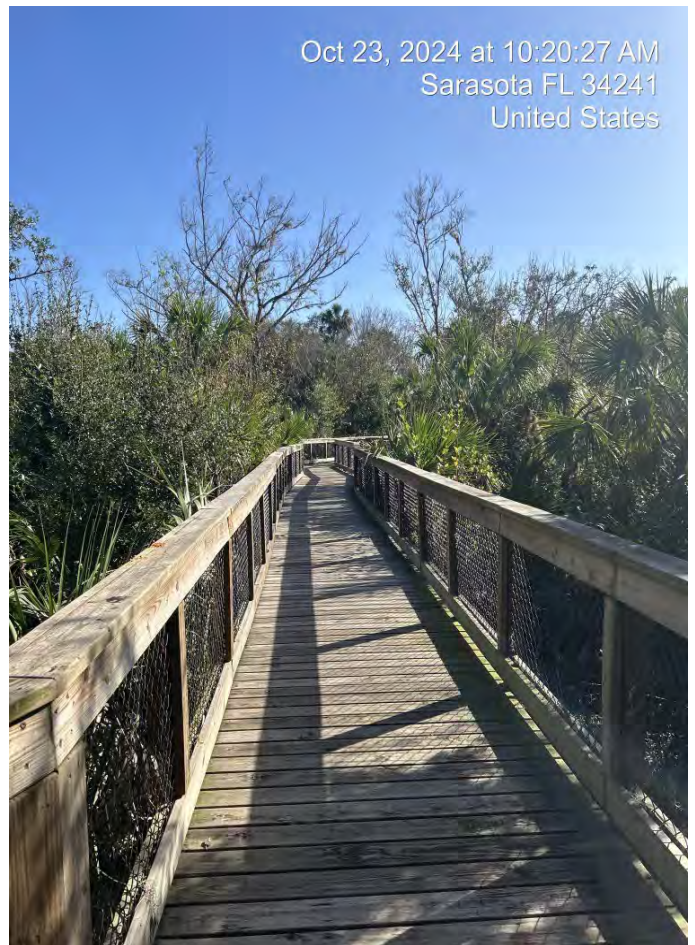
New dog park concrete pad.

4. Corrective Actions

- Pods were removed from various palm trees.
- With the playground equipment falling over the asset manager had the vendor use caution tape to give a physical barrier around the hazardous equipment for everyone to stay away.
- Lake vendor had some algae problems this month, CDD staff noted and requested additional treatments to stay on top of the aquatic maintenance.
- Excessive rain will cause torpedo grass and broadleaf weeds to sprout rapidly, routine maintenance and consistency will be assured.
- Asset Manager contacted a vendor for a proposal regarding the boardwalk. Minor damage from Hurricane Milton had a tree damage the left handrail.
- The Asset Manager will continuously physically check the shell paths to ensure the paths become clear of any debris.

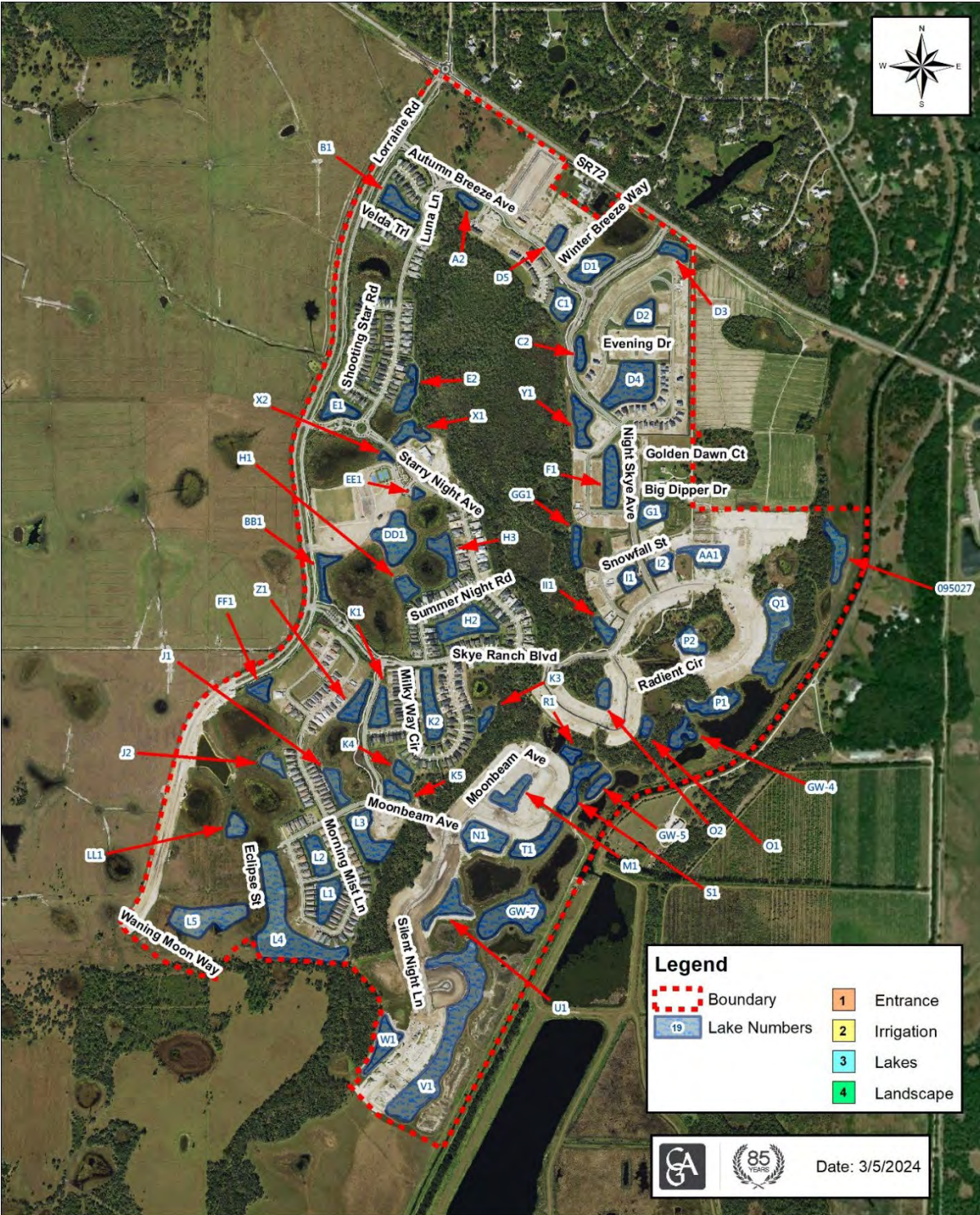


Boardwalk had heavy debris after hurricane.



Paths and boardwalk were clear of debris.

III. LOCATION MAP



LT Ranch CDD - Engineer's Report Asset Map



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 EXCEPTIONAL SOLUTIONS™
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 (phone) 954.921.7781 · (fax) 954.266.6487
 Certificate of Authorization #514

IV. LOOK AHEAD REPORT

- The dog park shade structures were installed, the concrete pads were poured to widen the seating section for new benches to be placed.
- Meeting with a pressure wash vendor for cleaning of the gutters and sidewalks on Lorraine Blvd, and Autumn Breeze. Date of scheduling will be provided. **Acct-5415304**
- Shell path is being maintained of weeds; some concerns have been made about adding more shell. Will look further into. **Acct-5384106**
- Dog park will need to be resodded with different turf before end of year to provide support with all the foot traffic and urine. **Acct- 5724681**
- Luna Ln annuals were removed due to unhealthy conditions. There will be a replacement in mulch and a final rotation of annuals for the holiday season in November. **Acct-5415308**
- Still waiting on Taylor Morrison to provide a restart design for the trail directional signs. **Acct-N/A**
- PO will be issued to both vendors for new Landscaping and Lake maintenance to begin in October. **Acct-5415307**
- Bike rack will be installed in late September or early October in Turner Park. **-Acct-N/A**
- Turner Park pest control maintenance will be turned over to the CDD beginning of October. **Acct-5724661**
- Working with Consultant on bid documents for preserve maintenance will update in the next two weeks. **Acct-5384104**

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

October 1, 2024

Memorandum

To: Board of Supervisors

From: District Manager

RE: HB7013 -Special Districts Performance Measures and Standards Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A: Goals, Objectives and Annual Reporting Form

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 2.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 2.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 2.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

James P. Ward, District Manager

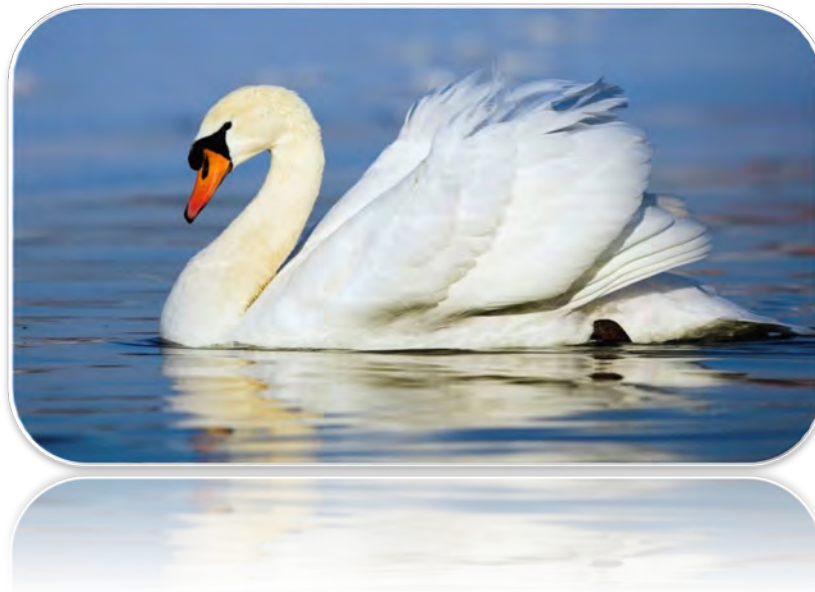
Date

Name: _____

Chairperson / Vice-Chairperson

Date

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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

LT Ranch Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

LT Ranch Community Development District
Balance Sheet
for the Period Ending August 31, 2024

	Governmental Funds										Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds				Capital Project Funds					Lorraine Road	General Long Term Debt	
		Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2022-2	Series 2024				
Assets													
Cash and Investments													
General Fund - Invested Cash	\$ 812,879	-	-	-	-	-	-	-	-	-	-	-	\$ 812,879
Debt Service Fund													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	476,150	85,090	459,173	268,961	-	-	-	-	-	-	-	1,289,373
Revenue Account	-	530,880	89,430	447,845	-	-	-	-	-	-	-	-	1,068,155
Capitalized Interest	-	-	1,944	233	210,130	-	-	-	-	-	-	-	212,307
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Account	-	-	-	-	-	401	9	-	-	-	-	-	410
Cost of Issuance Account	-	-	-	-	-	-	-	-	1,586	-	-	-	1,586
Due from Other Funds													
General Fund	-	5,037	924	4,861	-	-	-	-	-	-	-	-	10,821
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Capital Projects Fund	2,902	-	-	-	-	-	-	-	-	-	-	-	2,902
Other Assets - Current													
Other Assets - Current	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets - Non-Current	387	-	-	-	-	-	-	-	-	-	-	-	387
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	19,747	61,353	-	-	-	-	81,100
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	2,101,566	-	2,101,566
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	36,438,434	-	36,438,434
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	13,954,303	13,954,303
Total Assets	\$ 816,168	\$ 1,012,067	\$ 177,387	\$ 912,112	\$ 479,091	\$ 401	\$ 19,756	\$ 61,353	\$ 1,586	\$ -	\$ 38,540,000	\$ 13,954,303	\$ 55,974,224
Liabilities													
Accounts Payable & Payroll Liabilities													
Due to Developer	6,480	-	-	-	-	-	-	-	-	1,293,146	-	-	1,299,626
Due to Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	37,530	-	37,530
Debt Service Fund(s)	10,821	-	-	-	-	-	-	-	-	-	-	-	10,821
Bonds Payable													
Current Portion (Due within 12 months)													
Series 2019	-	-	-	-	-	-	-	-	-	-	355,000	-	355,000
Series 2022-1	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000
Series 2022-2	-	-	-	-	-	-	-	-	-	-	195,000	-	195,000
Series 2024	-	-	-	-	-	-	-	-	-	-	110,000	-	110,000
Long Term													
Series 2019	-	-	-	-	-	-	-	-	-	-	15,035,000	-	15,035,000
Series 2022-1	-	-	-	-	-	-	-	-	-	-	2,315,000	-	2,315,000
Series 2022-2	-	-	-	-	-	-	-	-	-	-	12,900,000	-	12,900,000
Series 2024	-	-	-	-	-	-	-	-	-	-	\$7,595,000	-	7,595,000
Unamortized Prem or (Disc) on Bds Pybl	-	-	-	-	-	54,012	-	-	-	-	-	-	54,012
Total Liabilities	\$ 17,301	\$ -	\$ -	\$ -	\$ -	\$ 54,012	\$ -	\$ -	\$ 1,293,146	\$ 37,530	\$ 38,540,000	\$ -	\$ 39,941,989
Fund Equity and Other Credits													
Investment in General Fixed Assets													
Fund Balance	-	-	-	-	-	-	-	-	-	-	-	13,954,303	13,954,303
Restricted													
Beginning: October 1, 2023 (Unaudited)	-	927,893	157,440	847,026	-	(53,630)	19,756	83,236	-	-	-	-	1,981,721
Results from Current Operations	-	84,174	19,947	65,086	479,091	19	-	(21,883)	(1,291,561)	(37,530)	-	-	(702,656)
Unassigned													
Beginning: October 1, 2023 (Unaudited)	1	-	-	-	-	-	-	-	-	-	-	-	1
Results from Current Operations	798,866	-	-	-	-	-	-	-	-	-	-	-	798,866
Total Fund Equity and Other Credits	\$ 798,867	\$ 1,012,067	\$ 177,387	\$ 912,112	\$ 479,091	\$ (53,611)	\$ 19,756	\$ 61,353	\$ (1,291,561)	\$ (37,530)	\$ -	\$ 13,954,303	\$ 16,032,234
Total Liabilities, Fund Equity and Other Credits	\$ 816,168	\$ 1,012,067	\$ 177,387	\$ 912,112	\$ 479,091	\$ 401	\$ 19,756	\$ 61,353	\$ 1,586	\$ -	\$ 38,540,000	\$ 13,954,303	\$ 55,974,223

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (162,626)	0%
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	-	356,860	356,603	97,872	830,312	9,591	34,439	11,516	2,773	115	8,548	1,708,629	1,774,106	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions Private Sources														
TM - Lorraine Rd Widening	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Taylor Morrison	162,626	250,000	-	-	-	-	-	-	-	-	-	412,626	-	N/A
Note Proceeds														
Developer Funding for Carryforward	-	-	-	-	-	-	-	-	-	-	-	-	162,626	N/A
Developer Funding - Initial Reserve	-	-	-	-	-	-	-	-	-	-	-	-	250,000	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 162,626	\$ 606,860	\$ 356,603	\$ 97,872	\$ 830,312	\$ 9,591	\$ 34,439	\$ 11,516	\$ 2,773	\$ 115	\$ 8,548	\$ 2,121,255	\$ 2,024,106	105%
Expenditures and Other Uses														
Executive														
Professional Management	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	41,250	45,000	92%
Financial and Administrative														
Audit Services	-	-	1,000	4,800	-	-	-	-	-	-	-	5,800	4,400	132%
Accounting Services	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	24,750	27,000	92%
Assessment Roll Services	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	23,375	25,500	92%
Arbitrage Rebate Services	-	-	-	-	500	500	500	-	-	-	-	1,500	500	300%
Other Contractual Services														
Legal Advertising	-	-	-	-	-	-	-	-	159	-	-	159	2,000	8%
Trustee Services	-	-	-	12,631	-	-	-	-	-	-	-	12,631	6,695	189%
Dissemination Agent Services	-	-	-	-	-	-	-	-	3,000	-	-	3,000	5,000	60%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	100	100	-	200	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	51	95	9	-	104	-	-	-	-	-	-	259	250	104%
Communications & Freight Services														
Postage, Freight & Messenger	-	-	-	-	-	-	11	-	3	-	-	13	200	7%
Computer Services - Website Development														
Computer Services - Website Development	-	-	-	-	-	300	-	-	-	-	-	300	2,000	15%
Insurance														
Insurance	68,694	-	-	-	-	-	-	-	-	-	-	68,694	10,000	687%
Printing & Binding														
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	600	0%
Subscription & Memberships														
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%
Rentals														
Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services														
Legal - General Counsel	-	-	4,351	-	1,382	-	-	-	4,072	509	-	10,313	7,500	138%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2022-1 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2022-2 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services														
Engineering/ Field Services	-	1,890	-	-	255	4,241	9,206	-	5,963	-	-	21,554	7,500	287%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TM - Lorraine Rd Widening	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
NPDES	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Emergency & Disaster Relief Services														
Hurricane Ian	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Conservation and Resource MGMT														
Re-Use System														
Utility Services														
Re-Use Water (Sarasota County)	968	2,856	4,072	-	3,046	1,486	3,466	-	8,614	1,155	204	25,867	23,400	111%
Repairs and Maintenance														
Irrigation System (Line Distribution)	-	-	-	370	-	-	-	-	-	-	-	370	7,000	5%
Irrigation System (Pump Station)	-	2,630	-	1,144	-	-	-	-	-	-	120	3,894	14,000	28%
Stormwater Management Services														
Lake, Lake Bank and Littoral Shelf Maintenance														
Professional Services														
Asset Management	-	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	23,333	28,000	83%
Repairs and Maintenance														
Aquatic Weed Control	-	-	12,999	4,333	4,333	5,333	4,333	3,466	-	-	-	34,797	54,000	64%
Littoral Shelf - Invasive Plant Control	-	-	-	-	-	-	-	867	866	867	866	3,466	12,800	27%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	3,467	3,466	7,539	14,472	18,000	80%
Detention Area Maintenance	-	-	-	-	925	-	-	-	925	-	925	2,775	4,200	66%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Planting	-	-	2,184	-	-	-	-	-	-	-	-	2,184	3,000	73%
Control Structures, Catch Basins & Outfalls	-	-	-	-	3,500	-	-	-	-	1,800	25,000	30,300	27,500	110%
Preserve Services														
Shell Path Regrading	-	-	-	-	-	-	-	-	4,875	-	-	4,875	15,000	33%
Wetland Maintenance	-	-	15,675	-	-	14,750	-	-	-	-	-	30,425	70,500	43%
Enhancement Area Maintenance	-	10,675	-	10,675	-	8,500	1,875	8,500	-	12,813	7,368	60,405	55,000	110%
Preserve Maintenance	-	-	-	-	-	-	-	-	14,750	-	17,935	32,685	-	N/A
Creation Area Maintenance	-	-	-	-	-	-	4,788	1,075	-	10,650	75	16,588	4,000	415%
Green Way Maintenance	-	-	-	-	-	2,175	4,788	1,100	-	1,100	-	9,163	20,000	46%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	28,400	0%
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lorraine Road Maintenance														
Professional Services														
Asset Management	-	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	10,417	12,500	83%
SWFWMD Reporting Re-use System	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Utility Services														
Electric - Street Lights	751	738	776	844	860	733	696	612	554	585	501	7,649	12,600	61%
Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	-	16,140	0%
Repairs and Maintenance														
Landscape Maintenance														
Periodic Maintenance	-	54,829	-	13,867	55,219	-	22,899	4,796	68,696	-	45,798	266,103	290,000	92%
Pressure Cleaning	-	-	-	-	1,125	-	-	-	-	-	-	1,125	20,000	6%
Frost Damage	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Vehicular Damage	-	272	252	367	340	-	-	-	-	-	-	1,231	26,000	5%
Tree Trimming	-	-	-	-	15,363	-	-	-	-	-	-	15,363	13,000	118%
Landscape Replacements	-	-	-	-	5,532	-	-	-	40,582	-	-	46,114	24,000	192%
Mulch Installation	-	-	18,495	5,983	-	-	-	-	11,005	-	-	35,483	44,000	81%
Annuals	-	-	1,523	3,098	1,523	9,270	-	-	5,765	-	-	21,178	19,000	111%
Roadway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Fountain Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation Repairs	-	-	1,135	-	-	-	650	-	-	4,836	-	6,621	-	N/A
Irrigation System - Line Distrib	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation System - Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	1,250	-	1,480	-	-	-	-	-	-	-	-	2,730	54,300	5%
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	1,375	-	-	-	-	300	-	-	-	-	1,675	-	N/A

**LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Skye Ranch Rd, Lattimer, Luna Ln Maintenance														
Periodic Maintenance	-	16,419	-	8,209	16,419	-	8,209	-	24,628	-	16,419	90,303	99,000	91%
Community Park														
Professional Services														
Asset Management	-	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	12,917	15,500	83%
Park Staffing	-	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%
Utility Services														
Electric	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Water and Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance														
Sand Replacement	-	-	-	-	-	400	-	-	-	-	-	400	9,000	4%
Janitorial	4,120	4,120	4,910	-	4,180	3,980	3,980	-	8,100	3,980	7,960	45,330	33,000	137%
Landscape Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Floratum Grass Areas	-	4,302	-	4,776	14,802	-	4,776	-	14,329	-	9,552	52,538	42,000	125%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bermuda Grass Area														
Mowing Area	-	-	-	3,150	12,600	-	3,150	-	9,450	-	6,300	34,650	75,600	46%
Agronomic Scope	-	-	-	3,520	14,080	-	3,520	-	10,560	-	7,040	38,720	42,240	92%
Aeration/Ventcutting	-	-	-	-	-	-	-	-	-	-	-	-	22,000	0%
Topdressing	-	-	-	-	-	-	-	-	-	-	-	-	10,100	0%
Rye Seeding	-	-	-	-	5,200	-	-	-	-	-	-	5,200	12,000	43%
Bahai Maintenance														
Mowing/Edging and Weedeating	-	3,501	-	1,750	3,501	-	1,750	-	5,251	-	3,501	19,255	9,000	214%
Bed Maintenance Services	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Landscape Replacements	-	-	-	-	-	-	-	-	15,264	-	-	15,264	8,000	191%
Maintenance Amenity Center	-	-	-	-	-	-	-	-	-	-	-	-	12,000	0%
Mulch Installation	-	-	365	-	-	-	-	-	-	6,912	-	7,277	14,000	52%
Irrigation System - Wet Checks	-	-	-	500	2,000	-	500	-	1,500	-	1,000	5,500	11,400	48%
Snack Shack														
Utility Services														
Electric	-	-	-	-	-	-	-	-	-	1,549	-	1,549	5,000	31%
Water and Sewer	-	201	162	143	141	135	146	173	158	-	286	1,545	7,000	22%
Building Maintenance	-	-	-	-	-	-	-	-	200	-	-	200	2,000	10%
Miscellaneous Repairs	-	3,838	175	-	-	-	-	-	-	-	-	4,013	3,000	134%
Playground														
Miscellaneous Repairs	-	2,810	-	-	749	141	-	-	-	-	-	3,700	7,000	53%
Dog Park														
Miscellaneous Repairs	-	-	-	665	-	-	-	-	-	-	150	815	2,400	34%
Outdoor Sport Courts														
Miscellaneous Repairs	-	-	-	-	-	-	100	-	1,005	-	-	1,105	2,800	39%
Outdoor Sports Fields - Other	-	-	-	-	-	-	-	-	-	-	-	-	7,400	0%
Hurricane Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	15,795	7,719	-	23,514	66,588	35%
Reserves														
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	-	-	250,000	N/A
Other Financing Uses														
Note Payable-TM to Fund FY 2022 Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges														
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	132,418	N/A
Sub-Total:	83,959	126,851	85,686	96,951	183,803	68,069	95,767	37,639	294,835	74,164	174,663	1,322,389	2,024,106	65%
Total Expenditures and Other Uses:	\$ 83,959	\$ 126,851	\$ 85,686	\$ 96,951	\$ 183,803	\$ 68,069	\$ 95,767	\$ 37,639	\$ 294,835	\$ 74,164	\$ 174,663	\$ 1,322,389	\$ 2,024,106	65%
Net Increase/ (Decrease) in Fund Balance	78,667	480,008	270,916	921	646,509	(58,478)	(61,328)	(26,123)	(292,063)	(74,049)	(166,115)	798,866	-	
Fund Balance - Beginning	1	78,668	558,677	829,593	830,514	1,477,023	1,418,545	1,357,217	1,331,094	1,039,031	964,982	1	-	
Fund Balance - Ending	\$ 78,668	\$ 558,677	\$ 829,593	\$ 830,514	\$ 1,477,023	\$ 1,418,545	\$ 1,357,217	\$ 1,331,094	\$ 1,039,031	\$ 964,982	\$ 798,867	\$ 798,867	\$ -	

LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

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 Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	2,097	2,167	2,082	2,140	2,120	1,984	2,121	2,052	2,121	2,051	2,116	23,051	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1,968	2,067	684	1,472	2,282	2,605	4,094	4,878	2,248	2,237	2,346	26,882	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments														
Special Assessments - On Roll	-	207,486	207,336	56,905	482,762	5,576	20,024	6,696	1,612	67	4,970	993,433	1,021,209	97%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	27,468	-	-	-	-	-	27,468	-	N/A
Debt Proceeds														
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,065	\$ 211,720	\$ 210,102	\$ 60,517	\$ 487,164	\$ 37,633	\$ 26,239	\$ 13,627	\$ 5,980	\$ 4,355	\$ 9,432	\$ 1,070,834	\$ 1,021,209	105%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2019	-	-	-	-	-	-	-	345,000	-	-	-	345,000	345,000	100%
Principal Debt Service - Early Redemptions														
Series 2019	-	-	-	-	-	-	-	25,000	-	-	5,000	30,000	-	N/A
Interest Expense														
Series 2019	-	305,805	-	-	-	-	-	305,805	-	-	50	611,660	611,610	100%
Operating Transfers Out (To Other Funds)														
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	66,812	0%
Total Expenditures and Other Uses:	\$ -	\$ 305,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,805	\$ -	\$ -	\$ 5,050	\$ 986,660	\$ 1,023,422	96%
Net Increase/ (Decrease) in Fund Balance	4,065	(94,085)	210,102	60,517	487,164	37,633	26,239	(662,178)	5,980	4,355	4,382	84,174	(2,213)	
Fund Balance - Beginning	927,893	931,958	837,873	1,047,975	1,108,492	1,595,656	1,633,289	1,659,528	997,350	1,003,330	1,007,685	927,893	-	
Fund Balance - Ending	\$ 931,958	\$ 837,873	\$ 1,047,975	\$ 1,108,492	\$ 1,595,656	\$ 1,633,289	\$ 1,659,528	\$ 997,350	\$ 1,003,330	\$ 1,007,685	\$ 1,012,067	\$ 1,012,067	\$ (2,213)	

LT Ranch Community Development District
Debt Service Fund - Series 2022-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,579.00	0%
Interest Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	374	387	372	382	378	354	379	366	378	366	378	4,114	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	1	1	-	-	1	3	-	N/A
Capitalized Interest Account	318	332	22	25	26	27	30	31	4	5	7	826	-	N/A
Special Assessments - Prepayments														
Special Assessments - On Roll	-	38,046	38,018	10,434	88,522	1,023	3,672	1,228	296	12	911	182,161	183,003	100%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds														
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 692	\$ 38,764	\$ 38,412	\$ 10,841	\$ 88,927	\$ 1,403	\$ 4,081	\$ 1,626	\$ 678	\$ 383	\$ 1,297	\$ 187,105	\$ 251,582	74%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2022-1	-	-	-	-	-	-	-	30,000	-	-	-	30,000	30,000	100%
Principal Debt Service - Early Redemptions														
Series 2022-1	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense														
Series 2022-1	-	68,579	-	-	-	-	-	68,579	-	-	-	137,158	137,158	100%
Operating Transfers Out (To Other Funds)														
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	8,078	0%
Total Expenditures and Other Uses:	\$ -	\$ 68,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,579	\$ -	\$ -	\$ -	\$ 167,158	\$ 175,236	95%
Net Increase/ (Decrease) in Fund Balance	692	(29,815)	38,412	10,841	88,927	1,403	4,081	(96,953)	678	383	1,297	19,947	76,346	
Fund Balance - Beginning	157,440	158,132	128,317	166,730	177,571	266,497	267,900	271,982	175,029	175,706	176,090	157,440	-	
Fund Balance - Ending	\$ 158,132	\$ 128,317	\$ 166,730	\$ 177,571	\$ 266,497	\$ 267,900	\$ 271,982	\$ 175,029	\$ 175,706	\$ 176,090	\$ 177,387	\$ 177,387	\$ 76,346	

LT Ranch Community Development District
Debt Service Fund - Series 2022-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,573	0%
Interest Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	2,019	2,087	2,005	2,060	2,042	1,910	2,043	1,976	2,042	1,976	2,041	22,201	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	1	1	2	3	4	2	2	2	17	-	N/A
Capitalized Interest Account	1,703	1,778	112	116	116	109	117	113	1	1	1	4,168	-	N/A
Special Assessments - Prepayments														
Special Assessments - On Roll	-	200,262	200,118	54,924	465,954	5,382	19,326	6,463	1,556	64	4,797	958,846	987,516	97%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds														
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,722	\$ 204,127	\$ 202,235	\$ 57,101	\$ 468,113	\$ 7,403	\$ 21,489	\$ 8,556	\$ 3,601	\$ 2,043	\$ 6,841	\$ 985,231	\$ 1,355,089	73%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2022-2	-	-	-	-	-	-	-	185,000	-	-	-	185,000	185,000	100%
Principal Debt Service - Early Redemptions														
Series 2022-2	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense														
Series 2022-2	-	367,573	-	-	-	-	-	367,573	-	-	-	735,145	735,145	100%
Operating Transfers Out (To Other Funds)														
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	65,832	0%
Total Expenditures and Other Uses:	\$ -	\$ 367,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552,573	\$ -	\$ -	\$ -	\$ 920,145	\$ 985,977	93%
Net Increase/ (Decrease) in Fund Balance	3,722	(163,445)	202,235	57,101	468,113	7,403	21,489	(544,016)	3,601	2,043	6,841	65,086	369,112	
Fund Balance - Beginning	847,026	850,749	687,303	889,538	946,639	1,414,752	1,422,155	1,443,643	899,627	903,228	905,272	847,026	-	
Fund Balance - Ending	\$ 850,749	\$ 687,303	\$ 889,538	\$ 946,639	\$ 1,414,752	\$ 1,422,155	\$ 1,443,643	\$ 899,627	\$ 903,228	\$ 905,272	\$ 912,112	\$ 912,112	\$ 369,112	

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

Description	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	-	849	1,158	1,195	3,202	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	N/A
Capitalized Interest Account	-	645	886	924	2,455	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Debt Proceeds	473,434	-	-	-	473,434	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 473,434	\$ 1,494	\$ 2,043	\$ 2,120	\$ 479,091	\$ -	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2022-2	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions							
Series 2022-2	-	-	-	-	-	-	N/A
Interest Expense							
Series 2022-2	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	473,434	1,494	2,043	2,120	479,091	-	
Fund Balance - Beginning	-	473,434	474,928	476,971	-	-	
Fund Balance - Ending	\$ 473,434	\$ 474,928	\$ 476,971	\$ 479,091	\$ 479,091	\$ -	

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 August 31, 2024

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 Income														
Construction Account	2	2	2	2	2	2	2	2	2	2	2	19	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds														
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 19	\$ -	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	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	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:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 19	\$ -	
Fund Balance - Beginning	\$ (53,630)	\$ (53,628)	\$ 703,572	\$ 703,573	\$ 703,575	\$ 703,577	\$ 703,578	\$ 703,580	\$ 703,582	\$ 703,583	\$ 703,585	\$ (53,630)	\$ -	
Fund Balance - Ending	\$ (53,628)	\$ (53,626)	\$ 703,573	\$ 703,575	\$ 703,577	\$ 703,578	\$ 703,580	\$ 703,582	\$ 703,583	\$ 703,585	\$ 703,587	\$ (53,611)	\$ -	

LT Ranch Community Development District
 Capital Projects Fund - Series 2022-1
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through August 31, 2024

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 Income														
Construction Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds														
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance														
Legal - Series 2022-1 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	-
Fund Balance - Ending	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	-

LT Ranch Community Development District
 Capital Projects Fund - Series 2022-2
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through August 31, 2024

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 Income														
Construction Account	96	100	96	99	99	93	100	97	-	-	-	781	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds														
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 96	\$ 100	\$ 96	\$ 99	\$ 99	\$ 93	\$ 100	\$ 97	\$ -	\$ -	\$ -	\$ 781	\$ -	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	-	-	-	-	-	-	-	22,664	-	-	-	22,664	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance														
Legal - Series 2022-2 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,664	\$ -	\$ -	\$ -	\$ 22,664	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 96	\$ 100	\$ 96	\$ 99	\$ 99	\$ 93	\$ 100	\$ (22,567)	\$ -	\$ -	\$ -	\$ (21,883)	\$ -	
Fund Balance - Beginning	\$ 83,236	\$ 83,332	\$ -	\$ 96	\$ 196	\$ 295	\$ 388	\$ 488	\$ (22,079)	\$ (22,079)	\$ (22,079)	\$ (22,079)	\$ 83,236	
Fund Balance - Ending	\$ 83,332	\$ 83,432	\$ 96	\$ 196	\$ 295	\$ 388	\$ 488	\$ (22,079)	\$ (22,079)	\$ (22,079)	\$ (22,079)	\$ 61,353	\$ -	

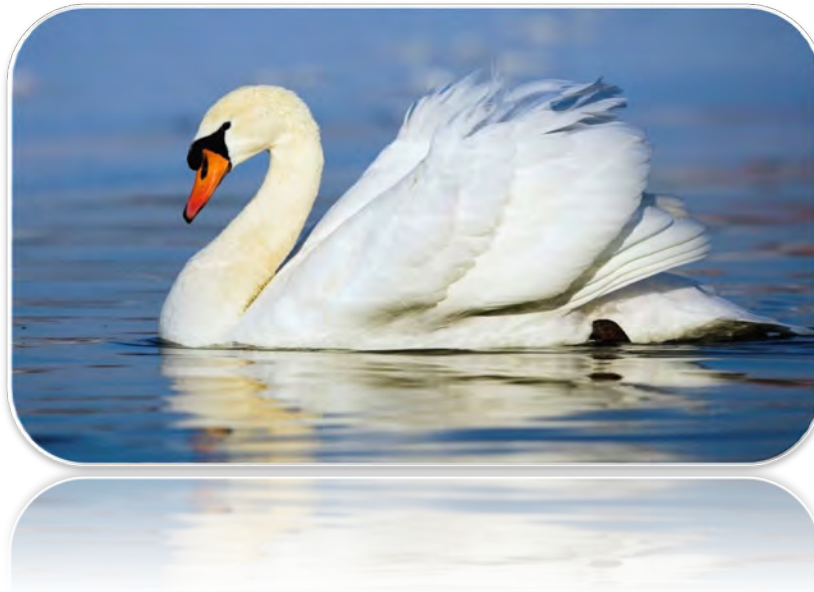
LT Ranch Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

Description	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Construction Account	-	-	-	-	-	-	N/A
Cost of Issuance	-	10	7	7	24	-	N/A
Debt Proceeds	7,231,566	-	-	-	7,231,566	-	N/A
Developer Contributions	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,231,566	\$ 10	\$ 7	\$ 7	\$ 7,231,590	\$ -	N/A
Expenditures and Other Uses							
Executive							
Professional Management	50,000	-	-	-	50,000	-	N/A
Other General Government Services							
Engineering Services	20,000	-	-	-	20,000	-	N/A
Other Contractual Services							
Trustee Services	6,075	-	-	-	6,075	-	N/A
Printing & Binding	2,250	-	-	-	2,250	-	N/A
Capital Outlay							
Water-Sewer Combination	2,409,772	-	-	-	2,409,772	-	N/A
Stormwater Management	5,721,369	-	-	-	5,721,369	-	N/A
Landscaping	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	N/A
Cost of Issuance							
Legal - Series 2024 Bonds	159,585	-	-	-	159,585	-	N/A
Underwriter's Discount	154,100	-	-	-	154,100	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 8,523,151	\$ -	\$ -	\$ -	\$ 8,523,151	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ (1,291,585)	\$ 10	\$ 7	\$ 7	\$ (1,291,561)	\$ -	
Fund Balance - Beginning	\$ -	\$ (1,291,585)	\$ (1,291,574)	\$ (1,291,568)	\$ -	\$ -	
Fund Balance - Ending	\$ (1,291,585)	\$ (1,291,574)	\$ (1,291,568)	\$ (1,291,561)	\$ (1,291,561)	\$ -	

LT Ranch Community Development District
 Capital Projects Fund - Lorraine Road
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Developer Contributions														
TM - Lorraine Rd Widening	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,129	\$ 160,000	\$ -	\$ -	\$ 34,628	\$ 197,756	\$ -	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,129	\$ 160,000	\$ -	\$ -	\$ 34,628	\$ 197,756	\$ -	N/A
Expenditures and Other Uses														
Professional Services														
Legal - Lorraine Rd Widening	786	-	1,513	-	-	-	-	-	-	-	-	2,299	-	N/A
Legal - General Counsel	-	-	-	-	-	-	-	1,825	897	180	-	2,902	-	N/A
Repairs & Maintenance														
Contingencies	-	830	-	-	-	-	-	-	-	-	-	830	-	-
Capital Outlay														
Engineering	-	-	-	-	-	-	-	160,000	-	-	-	160,000	-	N/A
Construction in Progress	-	-	-	-	-	-	-	-	34,628	-	34,628	69,255	-	N/A
Total Expenditures and Other Uses:	\$ 786	\$ 830	\$ 1,513	\$ -	\$ -	\$ -	\$ -	\$ 161,825	\$ 35,525	\$ 180	\$ 34,628	\$ 235,286	-	N/A
Net Increase/ (Decrease) in Fund Balance	\$ (786)	\$ (830)	\$ (1,513)	\$ -	\$ -	\$ -	\$ 3,129	\$ (1,825)	\$ (35,525)	\$ (180)	\$ -	\$ (37,530)	\$ -	-
Fund Balance - Beginning	\$ -	\$ (786)	\$ -	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ 1,616	\$ (209)	\$ (35,734)	\$ (35,914)	\$ -	\$ -	-
Fund Balance - Ending	\$ (786)	\$ (1,616)	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ 1,616	\$ (209)	\$ (35,734)	\$ (35,914)	\$ (35,914)	\$ (37,530)	\$ -	-

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – SEPTEMBER 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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

LT Ranch Community Development District

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***The September 30, 2024 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**LT Ranch Community Development District
Balance Sheet
for the Period Ending September 30, 2024**

	Governmental Funds										Account Groups		Totals (Memorandum Only)	
	Debt Service Funds					Capital Project Funds					Lorraine Road	General Long Term Debt		General Fixed Assets
	General Fund	Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2022-2	Series 2024					
Assets														
Cash and Investments														
General Fund - Invested Cash	\$ 604,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604,382
Debt Service Fund														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	475,650	85,090	459,173	268,961	-	-	-	-	-	-	-	-	1,288,873
Revenue Account	-	540,391	90,354	454,749	-	-	-	-	-	-	-	-	-	1,085,494
Capitalized Interest	-	-	2,330	234	212,259	-	-	-	-	-	-	-	-	214,824
Prepayment Account	-	500	-	-	-	-	-	-	-	-	-	-	-	500
Construction Account	-	-	-	-	-	403	9	-	-	-	-	-	-	412
Cost of Issuance Account	-	-	-	-	-	-	-	-	1,593	-	-	-	-	1,593
Due from Other Funds														
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Capital Projects Fund	2,902	-	-	-	-	-	-	-	-	-	-	-	-	2,902
Other Assets - Current	320	-	-	-	-	-	-	-	-	-	-	-	-	320
Other Assets - Non-Current	387	-	-	-	-	-	-	-	-	-	-	-	-	387
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	19,747	61,353	-	-	-	-	-	81,100
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	2,108,471	-	2,108,471
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	36,431,529	-	36,431,529
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-	13,954,303	13,954,303
Total Assets	\$ 607,991	\$ 1,016,541	\$ 177,774	\$ 914,156	\$ 481,220	\$ 403	\$ 19,756	\$ 61,353	\$ 1,593	\$ -	\$ 38,540,000	\$ 13,954,303	\$ 55,775,089	

**LT Ranch Community Development District
Balance Sheet
for the Period Ending September 30, 2024**

	Governmental Funds										Account Groups		Totals (Memorandum Only)	
	Debt Service Funds					Capital Project Funds					General Long	General Fixed		
	General Fund	Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2022-2	Series 2024	Lorraine Road	Term Debt	Assets		
Liabilities														
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	6,480	-	-	-	-	-	-	-	-	1,293,146	-	-	-	1,299,626
Due to Other Funds														
General Fund	-	-	-	-	-	-	-	-	-	-	37,850	-	-	37,850
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable														
Current Portion (Due within 12 months)														
Series 2019	-	-	-	-	-	-	-	-	-	-	-	355,000	-	355,000
Series 2022-1	-	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000
Series 2022-2	-	-	-	-	-	-	-	-	-	-	-	195,000	-	195,000
Series 2024	-	-	-	-	-	-	-	-	-	-	-	110,000	-	110,000
Long Term														
Series 2019	-	-	-	-	-	-	-	-	-	-	-	15,035,000	-	15,035,000
Series 2022-1	-	-	-	-	-	-	-	-	-	-	-	2,315,000	-	2,315,000
Series 2022-2	-	-	-	-	-	-	-	-	-	-	-	12,900,000	-	12,900,000
Series 2024	-	-	-	-	-	-	-	-	-	-	-	\$7,595,000	-	7,595,000
Unamortized Prem or (Disc) on Bds Pybl	-	-	-	-	-	54,012	-	-	-	-	-	-	-	54,012
Total Liabilities	\$ 6,480	\$ -	\$ -	\$ -	\$ -	\$ 54,012	\$ -	\$ -	\$ 1,293,146	\$ 37,850	\$ 38,540,000	\$ -	\$ 39,931,487	
Fund Equity and Other Credits														
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	13,954,303	13,954,303
Fund Balance														
Restricted														
Beginning: October 1, 2023 (Unaudited)	-	927,893	157,440	847,026	-	(53,630)	19,756	83,236	-	-	-	-	-	1,981,721
Results from Current Operations	-	88,648	20,334	67,129	481,220	21	-	(21,883)	(1,291,554)	(37,850)	-	-	-	(693,934)
Unassigned														
Beginning: October 1, 2023 (Unaudited)	1	-	-	-	-	-	-	-	-	-	-	-	-	1
Results from Current Operations	601,510	-	-	-	-	-	-	-	-	-	-	-	-	601,510
Total Fund Equity and Other Credits	\$ 601,511	\$ 1,016,541	\$ 177,774	\$ 914,156	\$ 481,220	\$ (53,609)	\$ 19,756	\$ 61,353	\$ (1,291,554)	\$ (37,850)	\$ -	\$ 13,954,303	\$ 15,843,601	
Total Liabilities, Fund Equity and Other Credits	\$ 607,991	\$ 1,016,541	\$ 177,774	\$ 914,156	\$ 481,220	\$ 403	\$ 19,756	\$ 61,353	\$ 1,593	\$ -	\$ 38,540,000	\$ 13,954,303	\$ 55,775,089	

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (162,626)	0%
Interest															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	-	356,860	356,603	97,872	830,312	9,591	34,439	11,516	2,773	115	8,548	-	1,708,629	1,774,106	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions Private Sources															
TM - Lorraine Rd Widening	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Taylor Morrison	162,626	250,000	-	-	-	-	-	-	-	-	-	-	412,626	-	N/A
Note Proceeds															
Developer Funding for Carryforward	-	-	-	-	-	-	-	-	-	-	-	-	-	162,626	N/A
Developer Funding - Initial Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 162,626	\$ 606,860	\$ 356,603	\$ 97,872	\$ 830,312	\$ 9,591	\$ 34,439	\$ 11,516	\$ 2,773	\$ 115	\$ 8,548	\$ -	\$ 2,121,255	\$ 2,024,106	105%
Expenditures and Other Uses															
Executive															
Professional Management	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000	45,000	100%
Financial and Administrative															
Audit Services	-	-	1,000	4,800	-	-	-	-	-	-	-	-	5,800	4,400	132%
Accounting Services	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000	27,000	100%
Assessment Roll Services	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	25,500	25,500	100%
Arbitrage Rebate Services	-	-	-	-	500	500	500	-	-	-	-	-	1,500	500	300%
Other Contractual Services															
Legal Advertising	-	-	-	-	-	-	-	-	159	-	-	1,171	1,330	2,000	67%
Trustee Services	-	-	-	12,631	-	-	-	-	-	-	-	-	12,631	6,695	189%
Dissemination Agent Services	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000	5,000	60%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	100	100	-	-	200	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	51	95	9	-	104	-	-	-	-	-	-	-	259	250	104%
Communications & Freight Services															
Postage, Freight & Messenger	-	-	-	-	-	-	11	-	3	-	-	-	13	200	7%
Computer Services - Website Development															
Insurance	68,694	-	-	-	-	-	-	-	-	-	-	-	68,694	10,000	687%
Printing & Binding															
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Rentals															
Legal Services															
Legal - General Counsel	-	-	4,351	-	1,382	-	-	-	4,072	509	-	5,224	15,537	7,500	207%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2022-1 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2022-2 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Other General Government Services															
Engineering/ Field Services	-	1,890	-	-	255	4,241	9,206	-	5,963	-	-	2,069	23,623	7,500	315%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TM - Lorraine Rd Widening	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
NPDES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Emergency & Disaster Relief Services															
Hurricane Ian	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Hurricane Helene	-	-	-	-	-	-	-	-	-	-	-	10,100	10,100	-	N/A
Conservation and Resource MGMT															
Re-Use System															
Utility Services															
Re-Use Water (Sarasota County)	968	2,856	4,072	-	3,046	1,486	3,466	-	8,614	1,155	204	413	26,280	23,400	112%
Repairs and Maintenance															
Irrigation System (Line Distribution)	-	-	-	370	-	-	-	-	-	-	-	-	370	7,000	5%
Irrigation System (Pump Station)	-	2,630	-	1,144	-	-	-	-	-	-	120	3,564	7,458	14,000	53%
Stormwater Management Services															
Lake, Lake Bank and Littoral Shelf Maintenance															
Professional Services															
Asset Management	-	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	25,667	28,000	92%
Repairs and Maintenance															
Aquatic Weed Control	-	-	12,999	4,333	4,333	5,333	4,333	3,466	-	-	-	-	34,797	54,000	64%
Littoral Shelf - Invasive Plant Control	-	-	-	-	-	-	-	867	866	867	866	867	4,333	12,800	34%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	3,467	3,466	7,539	7,539	22,011	18,000	122%
Detention Area Maintenance	-	-	-	-	925	-	-	925	-	-	925	-	2,775	4,200	66%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Planting	-	-	2,184	-	-	-	-	-	-	-	-	-	2,184	3,000	73%
Control Structures, Catch Basins & Outfalls	-	-	-	-	3,500	-	-	-	-	1,800	25,000	3,750	34,050	27,500	124%
Preserve Services															
Shell Path Regrading	-	-	-	-	-	-	-	-	4,875	-	-	-	4,875	15,000	33%
Wetland Maintenance	-	-	15,675	-	-	14,750	-	-	-	-	-	-	30,425	70,500	43%
Enhancement Area Maintenance	-	10,675	-	10,675	-	8,500	1,875	8,500	-	12,813	7,368	7,368	67,773	55,000	123%
Preserve Maintenance	-	-	-	-	-	-	-	-	14,750	-	17,935	13,485	46,170	-	N/A
Creation Area Maintenance	-	-	-	-	-	-	4,788	1,075	-	10,650	75	500	17,088	4,000	427%
Green Way Maintenance	-	-	-	-	-	2,175	4,788	1,100	-	1,100	-	-	9,163	20,000	46%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	28,400	0%
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Lorraine Road Maintenance															
Professional Services															
Asset Management	-	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	11,458	12,500	92%
SWFWMD Reporting Re-use System	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Utility Services															
Electric - Street Lights	751	738	776	844	860	733	696	612	554	585	501	565	8,215	12,600	65%
Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	-	-	16,140	0%
Repairs and Maintenance															
Landscape Maintenance															
Periodic Maintenance	-	54,829	-	13,867	55,219	-	22,899	4,796	68,696	-	45,798	22,899	289,002	290,000	100%
Pressure Cleaning	-	-	-	-	1,125	-	-	-	-	-	-	16,475	17,600	20,000	88%
Frost Damage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Vehicular Damage	-	272	252	367	340	-	-	-	-	-	-	-	1,231	26,000	5%
Tree Trimming	-	-	-	-	15,363	-	-	-	-	-	-	-	15,363	13,000	118%
Landscape Replacements	-	-	-	-	5,532	-	-	-	40,582	-	-	-	46,114	24,000	192%
Mulch Installation	-	-	18,495	5,983	-	-	-	-	11,005	-	-	-	35,483	44,000	81%
Annuals	-	-	1,523	3,098	1,523	9,270	-	-	5,765	-	-	-	21,178	19,000	111%
Roadway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Fountain Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation Repairs	-	-	1,135	-	-	-	650	-	-	4,836	-	5,525	12,146	-	N/A
Irrigation System - Line Distrib	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation System - Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	1,250	1,375	1,480	-	-	-	300	-	-	-	-	-	4,405	54,300	8%
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Skye Ranch Rd, Lattimer, Luna Ln Maintenance															
Periodic Maintenance	-	16,419	-	8,209	16,419	-	8,209	-	24,628	-	16,419	8,209	98,512	99,000	100%

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Community Park															
Professional Services															
Asset Management	-	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	14,208	15,500	92%
Park Staffing	-	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%
Utility Services															
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Water and Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance															
Sand Replacement	-	-	-	-	-	400	-	-	-	-	-	-	400	9,000	4%
Janitorial	4,120	4,120	4,910	-	4,180	3,980	3,980	-	8,100	3,980	7,960	4,010	49,340	33,000	150%
Landscape Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Floritam Grass Areas	-	4,302	-	4,776	14,802	-	4,776	-	14,329	-	9,552	4,776	57,314	42,000	136%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bermuda Grass Area															
Mowing Area	-	-	-	3,150	12,600	-	3,150	-	9,450	-	6,300	3,150	37,800	75,600	50%
Agronomic Scope	-	-	-	3,520	14,080	-	3,520	-	10,560	-	7,040	3,520	42,240	42,240	100%
Aeration/Venticutting	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000	0%
Topdressing	-	-	-	-	-	-	-	-	-	-	-	-	-	10,100	0%
Rye Seeding	-	-	-	-	5,200	-	-	-	-	-	-	-	5,200	12,000	43%
Bahai Maintenance															
Mowing/Edging and Weedeating	-	3,501	-	1,750	3,501	-	1,750	-	5,251	-	3,501	1,750	21,006	9,000	233%
Bed Maintenance Services	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Landscape Replacements	-	-	-	-	-	-	-	-	15,264	-	-	-	15,264	8,000	191%
Maintenance Amenity Center															
Mulch Installation	-	-	365	-	-	-	-	-	-	6,912	-	-	7,277	14,000	52%
Irrigation System - Wet Checks	-	-	-	500	2,000	-	500	-	1,500	-	1,000	500	6,000	11,400	53%
Irrigation - Line Distribution System	-	-	-	-	-	-	-	-	-	-	-	1,725	1,725	-	N/A
Snack Shack															
Utility Services															
Electric	-	-	-	-	-	-	-	-	-	1,549	-	257	1,806	5,000	36%
Water and Sewer	-	201	162	143	141	135	146	173	158	-	286	150	1,695	7,000	24%
Building Maintenance	-	-	-	-	-	-	-	-	200	-	-	-	200	2,000	10%
Miscellaneous Repairs	-	3,838	-	-	-	-	-	-	-	-	-	2,075	5,913	3,000	197%
Playground															
Miscellaneous Repairs	-	2,810	175	-	749	141	-	-	-	-	-	13,558	17,433	7,000	249%
Dog Park															
Miscellaneous Repairs	-	-	-	665	-	-	-	-	-	-	150	-	815	2,400	34%
Outdoor Sport Courts															
Miscellaneous Repairs	-	-	-	-	-	-	100	-	1,005	-	-	-	1,105	2,800	39%
Outdoor Sports Fields - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	7,400	0%
Hurricane Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	15,795	7,719	-	35,738	59,252	66,588	89%

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Reserves															
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	N/A
Other Financing Uses															
Note Payable-TM to Fund FY 2022 Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges															
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	132,418	N/A
Sub-Total:	83,959	126,851	85,686	96,951	183,803	68,069	95,767	37,639	294,835	74,164	174,663	197,356	1,519,745	2,024,106	75%
Total Expenditures and Other Uses:	\$ 83,959	\$ 126,851	\$ 85,686	\$ 96,951	\$ 183,803	\$ 68,069	\$ 95,767	\$ 37,639	\$ 294,835	\$ 74,164	\$ 174,663	\$ 197,356	\$ 1,519,745	\$ 2,024,106	75%
Net Increase/ (Decrease) in Fund Balance	78,667	480,008	270,916	921	646,509	(58,478)	(61,328)	(26,123)	(292,063)	(74,049)	(166,115)	(197,356)	601,510	-	
Fund Balance - Beginning	1	78,668	558,677	829,593	830,514	1,477,023	1,418,545	1,357,217	1,331,094	1,039,031	964,982	798,867	1	-	
Fund Balance - Ending	\$ 78,668	\$ 558,677	\$ 829,593	\$ 830,514	\$ 1,477,023	\$ 1,418,545	\$ 1,357,217	\$ 1,331,094	\$ 1,039,031	\$ 964,982	\$ 798,867	\$ 601,511	\$ 601,511	\$ -	

LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

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 Income															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	2,097	2,167	2,082	2,140	2,120	1,984	2,121	2,052	2,121	2,051	2,116	2,116	25,167	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1,968	2,067	684	1,472	2,282	2,605	4,094	4,878	2,248	2,237	2,346	2,359	29,240	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments															
Special Assessments - On Roll	-	207,486	207,336	56,905	482,762	5,576	20,024	6,696	1,612	67	4,970	-	993,433	1,021,209	97%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	27,468	-	-	-	-	-	-	27,468	-	N/A
Debt Proceeds															
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,065	\$ 211,720	\$ 210,102	\$ 60,517	\$ 487,164	\$ 37,633	\$ 26,239	\$ 13,627	\$ 5,980	\$ 4,355	\$ 9,432	\$ 4,475	\$ 1,075,308	\$ 1,021,209	105%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2019	-	-	-	-	-	-	-	345,000	-	-	-	-	345,000	345,000	100%
Principal Debt Service - Early Redemptions															
Series 2019	-	-	-	-	-	-	-	25,000	-	-	5,000	-	30,000	-	N/A
Interest Expense															
Series 2019	-	305,805	-	-	-	-	-	305,805	-	-	50	-	611,660	611,610	100%
Operating Transfers Out (To Other Funds)															
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	66,812	0%
Total Expenditures and Other Uses:	\$ -	\$ 305,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,805	\$ -	\$ -	\$ 5,050	\$ -	\$ 986,660	\$ 1,023,422	96%
Net Increase/ (Decrease) in Fund Balance	4,065	(94,085)	210,102	60,517	487,164	37,633	26,239	(662,178)	5,980	4,355	4,382	4,475	88,648	(2,213)	
Fund Balance - Beginning	927,893	931,958	837,873	1,047,975	1,108,492	1,595,656	1,633,289	1,659,528	997,350	1,003,330	1,007,685	1,012,067	927,893	-	
Fund Balance - Ending	\$ 931,958	\$ 837,873	\$ 1,047,975	\$ 1,108,492	\$ 1,595,656	\$ 1,633,289	\$ 1,659,528	\$ 997,350	\$ 1,003,330	\$ 1,007,685	\$ 1,012,067	\$ 1,016,541	\$ 1,016,541	\$ (2,213)	

LT Ranch Community Development District
Debt Service Fund - Series 2022-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,579.00	0%
Interest Income															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	374	387	372	382	378	354	379	366	378	366	378	378	4,492	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	1	1	-	-	1	-	4	-	N/A
Capitalized Interest Account	318	332	22	25	26	27	30	31	4	5	7	9	834	-	N/A
Special Assessments - Prepayments															
Special Assessments - On Roll	-	38,046	38,018	10,434	88,522	1,023	3,672	1,228	296	12	911	-	182,161	183,003	100%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds															
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 692	\$ 38,764	\$ 38,412	\$ 10,841	\$ 88,927	\$ 1,403	\$ 4,081	\$ 1,626	\$ 678	\$ 383	\$ 1,298	\$ 387	\$ 187,492	\$ 251,582	75%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2022-1	-	-	-	-	-	-	-	30,000	-	-	-	-	30,000	30,000	100%
Principal Debt Service - Early Redemptions															
Series 2022-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2022-1	-	68,579	-	-	-	-	-	68,579	-	-	-	-	137,158	137,158	100%
Operating Transfers Out (To Other Funds)															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges															
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	8,078	0%
Total Expenditures and Other Uses:	\$ -	\$ 68,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,579	\$ -	\$ -	\$ -	\$ -	\$ 167,158	\$ 175,236	95%
Net Increase/ (Decrease) in Fund Balance	692	(29,815)	38,412	10,841	88,927	1,403	4,081	(96,953)	678	383	1,298	387	20,334	76,346	
Fund Balance - Beginning	157,440	158,132	128,317	166,730	177,571	266,497	267,900	271,982	175,029	175,706	176,090	177,388	157,440	-	
Fund Balance - Ending	\$ 158,132	\$ 128,317	\$ 166,730	\$ 177,571	\$ 266,497	\$ 267,900	\$ 271,982	\$ 175,029	\$ 175,706	\$ 176,090	\$ 177,388	\$ 177,774	\$ 177,774	\$ 76,346	

LT Ranch Community Development District
Debt Service Fund - Series 2022-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,573	0%
Interest Income															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	2,019	2,087	2,005	2,060	2,042	1,910	2,043	1,976	2,042	1,976	2,041	2,041	24,242	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	1	1	2	3	4	2	2	2	2	18	-	N/A
Capitalized Interest Account	1,703	1,778	112	116	116	109	117	113	1	1	1	1	4,169	-	N/A
Special Assessments - Prepayments															
Special Assessments - On Roll	-	200,262	200,118	54,924	465,954	5,382	19,326	6,463	1,556	64	4,797	-	958,846	987,516	97%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds															
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,722	\$ 204,127	\$ 202,235	\$ 57,101	\$ 468,113	\$ 7,403	\$ 21,489	\$ 8,556	\$ 3,601	\$ 2,043	\$ 6,841	\$ 2,043	\$ 987,274	\$ 1,355,089	73%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2022-2	-	-	-	-	-	-	-	185,000	-	-	-	-	185,000	185,000	100%
Principal Debt Service - Early Redemptions															
Series 2022-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2022-2	-	367,573	-	-	-	-	-	367,573	-	-	-	-	735,145	735,145	100%
Operating Transfers Out (To Other Funds)															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges															
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	65,832	0%
Total Expenditures and Other Uses:	\$ -	\$ 367,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552,573	\$ -	\$ -	\$ -	\$ -	\$ 920,145	\$ 985,977	93%
Net Increase/ (Decrease) in Fund Balance	3,722	(163,445)	202,235	57,101	468,113	7,403	21,489	(544,016)	3,601	2,043	6,841	2,043	67,129	369,112	
Fund Balance - Beginning	847,026	850,749	687,303	889,538	946,639	1,414,752	1,422,155	1,443,643	899,627	903,228	905,272	912,112	847,026	-	
Fund Balance - Ending	\$ 850,749	\$ 687,303	\$ 889,538	\$ 946,639	\$ 1,414,752	\$ 1,422,155	\$ 1,443,643	\$ 899,627	\$ 903,228	\$ 905,272	\$ 912,112	\$ 914,156	\$ 914,156	\$ 369,112	

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

Description	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	-	849	1,158	1,195	1,195	4,397	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	-	N/A
Capitalized Interest Account	-	645	886	924	934	3,389	-	N/A
Special Assessments - Prepayments								
Special Assessments - On Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Debt Proceeds	473,434	-	-	-	-	473,434	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 473,434	\$ 1,494	\$ 2,043	\$ 2,120	\$ 2,129	\$ 481,220	\$ -	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2022-2	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions								
Series 2022-2	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2022-2	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
Other Fees and Charges								
Discounts for Early Payment	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	473,434	1,494	2,043	2,120	2,129	481,220	-	
Fund Balance - Beginning	-	473,434	474,928	476,971	479,091	-	-	
Fund Balance - Ending	\$ 473,434	\$ 474,928	\$ 476,971	\$ 479,091	\$ 481,220	\$ 481,220	\$ -	

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 September 30, 2024

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 Income															
Construction Account	2	2	2	2	2	2	2	2	2	2	2	2	21	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds															
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 21	\$ -	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 21	\$ -	
Fund Balance - Beginning	\$ (53,630)	\$ (53,628)	\$ 703,572	\$ 703,573	\$ 703,575	\$ 703,577	\$ 703,578	\$ 703,580	\$ 703,582	\$ 703,583	\$ 703,585	\$ 703,587	\$ (53,630)	\$ -	
Fund Balance - Ending	\$ (53,628)	\$ (53,626)	\$ 703,573	\$ 703,575	\$ 703,577	\$ 703,578	\$ 703,580	\$ 703,582	\$ 703,583	\$ 703,585	\$ 703,587	\$ 703,589	\$ (53,609)	\$ -	

LT Ranch Community Development District
 Capital Projects Fund - Series 2022-1
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2024

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 Income															
Construction Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds															
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance															
Legal - Series 2022-1 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	-
Fund Balance - Ending	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	\$ 19,756	-

LT Ranch Community Development District
 Capital Projects Fund - Series 2022-2
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2024

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 Income															
Construction Account	96	100	96	99	99	93	100	97	-	-	-	-	781	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds															
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 96	\$ 100	\$ 96	\$ 99	\$ 99	\$ 93	\$ 100	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ 781	\$ -	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	-	-	-	-	-	-	-	22,664	-	-	-	-	22,664	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance															
Legal - Series 2022-2 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,664	\$ -	\$ -	\$ -	\$ -	\$ 22,664	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 96	\$ 100	\$ 96	\$ 99	\$ 99	\$ 93	\$ 100	\$ (22,567)	\$ -	\$ -	\$ -	\$ -	\$ (21,883)	\$ -	
Fund Balance - Beginning	\$ 83,236	\$ 83,332	\$ -	\$ 96	\$ 196	\$ 295	\$ 388	\$ 488	\$ (22,079)	\$ (22,079)	\$ (22,079)	\$ (22,079)	\$ 83,236	\$ -	
Fund Balance - Ending	\$ 83,332	\$ 83,432	\$ 96	\$ 196	\$ 295	\$ 388	\$ 488	\$ (22,079)	\$ (22,079)	\$ (22,079)	\$ (22,079)	\$ (22,079)	\$ 61,353	\$ -	

LT Ranch Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income								
Construction Account	-	-	-	-	-	-	-	N/A
Cost of Issuance	-	10	7	7	7	31	-	N/A
Debt Proceeds	7,231,566	-	-	-	-	7,231,566	-	N/A
Developer Contributions	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,231,566	\$ 10	\$ 7	\$ 7	\$ 7	\$ 7,231,597	\$ -	N/A
Expenditures and Other Uses								
Executive								
Professional Management	50,000	-	-	-	-	50,000	-	N/A
Other General Government Services								
Engineering Services	20,000	-	-	-	-	20,000	-	N/A
Other Contractual Services								
Trustee Services	6,075	-	-	-	-	6,075	-	N/A
Printing & Binding	2,250	-	-	-	-	2,250	-	N/A
Capital Outlay								
Water-Sewer Combination	2,409,772	-	-	-	-	2,409,772	-	N/A
Stormwater Management	5,721,369	-	-	-	-	5,721,369	-	N/A
Landscaping	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	N/A
Cost of Issuance								
Legal - Series 2024 Bonds	159,585	-	-	-	-	159,585	-	N/A
Underwriter's Discount	154,100	-	-	-	-	154,100	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 8,523,151	\$ -	\$ -	\$ -	\$ -	\$ 8,523,151	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ (1,291,585)	\$ 10	\$ 7	\$ 7	\$ 7	\$ (1,291,554)	\$ -	
Fund Balance - Beginning	\$ -	\$ (1,291,585)	\$ (1,291,574)	\$ (1,291,568)	\$ (1,291,561)	\$ -	\$ -	
Fund Balance - Ending	\$ (1,291,585)	\$ (1,291,574)	\$ (1,291,568)	\$ (1,291,561)	\$ (1,291,554)	\$ (1,291,554)	\$ -	

LT Ranch Community Development District
 Capital Projects Fund - Lorraine Road
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2024

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															
Developer Contributions															
TM - Lorraine Rd Widening	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,129	\$ 160,000	\$ -	\$ -	\$ 34,628	\$ -	\$ 197,756	\$ -	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,129	\$ 160,000	\$ -	\$ -	\$ 34,628	\$ -	\$ 197,756	\$ -	N/A
Expenditures and Other Uses															
Professional Services															
Legal - Lorraine Rd Widening	786	-	1,513	-	-	-	-	-	-	-	-	320	2,619	-	N/A
Legal - General Counsel	-	-	-	-	-	-	-	1,825	897	180	-	-	2,902	-	N/A
Repairs & Maintenance															
Contingencies	-	830	-	-	-	-	-	-	-	-	-	-	830	-	-
Capital Outlay															
Engineering	-	-	-	-	-	-	-	160,000	-	-	-	-	160,000	-	N/A
Construction in Progress	-	-	-	-	-	-	-	-	34,628	-	34,628	-	69,255	-	N/A
Total Expenditures and Other Uses:	\$ 786	\$ 830	\$ 1,513	\$ -	\$ -	\$ -	\$ -	\$ 161,825	\$ 35,525	\$ 180	\$ 34,628	\$ 320	\$ 235,606	-	N/A
Net Increase/ (Decrease) in Fund Balance	\$ (786)	\$ (830)	\$ (1,513)	\$ -	\$ -	\$ -	\$ 3,129	\$ (1,825)	\$ (35,525)	\$ (180)	\$ -	\$ (320)	\$ (37,850)	\$ -	-
Fund Balance - Beginning	\$ -	\$ (786)	\$ -	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ 1,616	\$ (209)	\$ (35,734)	\$ (35,914)	\$ (35,914)	\$ -	\$ -	-
Fund Balance - Ending	\$ (786)	\$ (1,616)	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ 1,616	\$ (209)	\$ (35,734)	\$ (35,914)	\$ (35,914)	\$ (36,234)	\$ (37,850)	\$ -	-