

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



REGULAR MEETING AGENDA

FEBRUARY 14, 2023

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

February 7, 2023

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, February 14, 2023, 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=md6c3bdf3a722cc027b1247b796bbdcc8>

Access Code: **2347 023 4477**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2347 023 4477** to join the meeting.

Agenda Item

1. Call to Order & Roll Call.
2. Consideration of the Minutes of the January 10, 2023, Regular meeting.
3. Consideration of **Resolution 2023-15**, a resolution of the Board of Supervisors of the LT Ranch Community Development District appointing legal counsel for the District, authorizing its compensation, and providing for an effective date.
4. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Asset Manager.
 - a) Field Managers Report January 2023.
 - IV. District Manager.
 - a) Financial Statement for period ending January 31, 2023 (unaudited).
5. Supervisor's Requests and Audience Comments.
6. Adjournment.

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

The second order of business is the review and acceptance of the Minutes from the December 13, 2022, Regular Meeting.

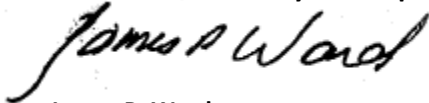
The third order of business is the consideration of Resolution 2023-15, a resolution of the Board accepting the change of the law firm currently engaged by the District, to the firm of Kutak Rock LLP. The attorney with this firm is Jere Earlywine, who was also the District Attorney with the prior firm.

The fourth 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 January 31, 2023 (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 at (954) 658-4900.

Sincerely,

LT Ranch Community Development District



James P. Ward
District Manager

The Fiscal Year 2023 schedule is as follows:

February 14, 2023	March 14, 2023
April 11, 2023	May 9, 2022
June 13, 2023	July 11, 2023
August 8, 2023	September 12, 2023

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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, January 10, 2023, at 1:00 P.M. at the offices of Taylor Morrison, 551 Cattlemen Road,
12 Suite 200, Sarasota Florida 34232.
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15 **Present and constituting a quorum:**

16 Christy Zelaya Assistant Secretary
17 Christian Cotter Assistant Secretary
18 Karen Goldstein Assistant Secretary

19 **Absent:**

20 John Wollard Chairperson
21 Scott Turner Assistant Secretary

22 **Also present were:**

23 James P. Ward District Manager
24 Jere Earlywine District Attorney
25 Ron Schwied District Engineer

26 **Audience:**

27 All resident's names were not included with the minutes. If a resident did not identify
28 themselves or the audio file did not pick up the name, the name was not recorded in these
29 minutes.
30

31 **PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE**
32 **TRANSCRIBED IN *ITALICS*.**
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35 **FIRST ORDER OF BUSINESS**

Call to Order/Roll Call

36 Mr. James P. Ward called the meeting to order at approximately 1:03 p.m. He conducted roll call; all
37 Members of the Board were present, with the exception of Supervisor Wollard and Supervisor Turner,
38 constituting a quorum.
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41 **SECOND ORDER OF BUSINESS**

Consideration of Minutes

42 **December 13, 2022 - Regular meeting**

43 Mr. Ward asked if there were any corrections or deletions to the Regular Meeting Minutes; hearing
44 none, he called for a motion.
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On MOTION made by Mr. Christian Cotter, seconded by Ms. Christy Zelaya, and with all in favor, the December 13, 2022 Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2023-11

Consideration of Resolution 2023-11, a resolution of the Board of Supervisors of the LT Ranch Community Development District confirming and approving the actions of the Chairman and District Staff regarding the acquisition of certain neighborhood two single family stormwater improvements; and addressing severability and an effective date

Mr. Ward: Items 3, 4, 5, and 6, I will just describe to you in general what they all are and then we will do separate motions for each of them. All of the four resolutions do exactly the same thing. They accept the acquisition of certain infrastructure in different neighborhoods to the CDD: 2023-11 does neighborhood 2, single family stormwater; 2023-12 does neighborhood 3 stormwater; 2023-13 does CP1 phases 2, 4 through 7, and 8 stormwater; and 2023-14 does neighborhood 2 utilities. Additionally, that resolution conveys those utilities on to Sarasota County for operations and maintenance. He asked if there were any questions; hearing none, he called for a motion for each.

On MOTION made by Mr. Christian Cotter, seconded by Ms. Christy Zelaya, and with all in favor, Resolution 2023-11 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2023-12

Consideration of Resolution 2023-12, a resolution of the Board of Supervisors of the LT Ranch Community Development District confirming and approving the actions of the Chairman and District Staff regarding the acquisition of certain neighborhood three stormwater improvements; and addressing severability and an effective date

On MOTION made by Mr. Christian Cotter, seconded by Ms. Christy Zelaya, and with all in favor, Resolution 2023-12 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2023-13

Consideration of Resolution 2023-13, a resolution of the Board of Supervisors of the LT Ranch Community Development District confirming and approving the actions of the chairman and district staff regarding the acquisition of certain CP-1, Phases 2, 4-7, 8 stormwater improvements; and addressing severability and an effective date

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On MOTION made by Mr. Christian Cotter, seconded by Ms. Christy Zelaya, and with all in favor, Resolution 2023-13 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2023-14

Consideration of Resolution 2023-14, a resolution of the Board of Supervisors of the LT Ranch Community Development District confirming and approving the actions of the chairman and district staff regarding the acquisition of certain Skye Ranch Neighborhood Two Utilities and conveyance of Skye Ranch Neighborhood Two Utilities to Sarasota County, Florida; and addressing severability and an effective date

On MOTION made by Mr. Christian Cotter, seconded by Ms. Christy Zelaya, and with all in favor, Resolution 2023-14 was adopted, and the Chair was authorized to sign.

SEVENTH ORDER OF BUSINESS

Consideration of Agreement

Consideration of an Agreement between the LT Ranch Community Development District (Skye Ranch) and Sarasota County for the permitting and use of Reclaimed Water for irrigation purposes

Mr. Ward: Within LT Ranch Community Development District there is a reclaimed water irrigation system within the community. Part of the water comes from reused wastewater as they call it from Sarasota County that supplements the irrigation water going into a few lakes that are within the District to supplement the irrigation used for all of the community, both the private homes and all of the private roadways, the park, and whatever other areas are irrigated within the community. As a part of that process the County and the District have been discussing an agreement to allow that reclaimed water to come into the District's reuse irrigation system with certain limitations. Basically the limitations are, they have to have the reuse water to do it, and we have to take it to the extent that they have it pursuant to the terms of the agreement. We pay the exact same rate that any other reclaimed water user within Sarasota County has for this water. I believe there is a meter already out there to do that but as a part of this process that meter, which is in Taylor Morrison's name at the moment, will be transitioned over to the District. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Christian Cotter, seconded by Ms. Christy Zelaya, and with all in favor, the Agreement between the LT Ranch Community Development District (Skye Ranch) and Sarasota County for the permitting and use of Reclaimed Water for irrigation purposes was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

140 No report.

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142 **II. District Engineer**

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144 No report.

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146 **III. District Asset Manager**

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148 **a) Operations Report January 2023**

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150 No report.

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152 **IV. District Manager**

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154 **a) Financial Statements for period ending December 31, 2022 (unaudited)**

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156 *Mr. Ward: I have started preparation of the District’s Fiscal Year 2024 Budget. Hopefully, that will*
157 *come to you either at the March or April Meeting to start the process. With the bond issue that we*
158 *just finished, that added 764 units that are associated with the 2022 bond issue that we just*
159 *completed. The operating budget will change substantially going into next year. It will include not*
160 *only the infrastructure for the 800 units, it will include all of the operations and maintenance that*
161 *we have for the 764 units that we just had. The reason I'm telling you this early is that this is going*
162 *to necessitate a mailed notice again to not all of the property owners, but the property owners*
163 *within the Phase 2 area, assuming we don’t go over the cap rate we established last year when we*
164 *adopted the budget itself. I won’t know that until we actually finish the preparation of the 2024*
165 *budget, which will add all of the operating costs for these new facilities. I'm going to tell you it's a*
166 *lot of stuff. Once we add that in there and we figure that out, I will bring that back to you in April*
167 *and start that process and set a public hearing.*

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170 **NINTH ORDER OF BUSINESS**

Supervisor’s Requests and Audience Comments

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172 Mr. Ward asked if there were any supervisor’s requests; there were none. He asked if there were any
173 audience questions or comments; there were none.

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176 **TENTH ORDER OF BUSINESS**

Adjournment

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178 Mr. Ward adjourned the meeting at approximately 1:10 p.m.

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On MOTION made by Mr. Christian Cotter, seconded by Ms. Christy Zelaya, 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

RESOLUTION 2023-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LT RANCH COMMUNITY DEVELOPMENT DISTRICT APPOINTING LEGAL COUNSEL FOR THE DISTRICT, AUTHORIZING COMPENSATION AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the LT Ranch Community Development District (“**District**”) is a local unit of special-purpose government created pursuant to an ordinance adopted by the Board of County Commissioners of Sarasota County, Florida, and is located entirely within Sarasota County, Florida; and

WHEREAS, the District’s Board of Supervisors (“**Board**”) may contract for the services of consultants to perform planning, engineering, legal or other appropriate services of a professional nature; and

WHEREAS, the Board desires to appoint a District Counsel and to provide compensation for their services.

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

Section 1. APPROVAL OF AGREEMENT. Kutak Rock LLP is appointed as District Counsel and shall be compensated for their services in such capacity in the manner prescribed in **Exhibit A**.

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 in conflict are hereby repealed to the extent of such conflict, including but not limited to Resolution 2018-4 of the Board of Supervisors.

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

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

PASSED AND ADOPTED this 14th day of February 2023.

Attest:

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

John Wollard, Chairperson

Exhibit A: Attorney Retainer Agreement

LT Ranch Community Development District
c/o Jim Ward
JP Ward & Associates LLC
2301 NE 37th Street
Fort Lauderdale, Florida 33308
jimward@jpwardassociates.com

RE: District Counsel Matter

Dear Sirs or Madams,

Effective February 6, 2023, Jere Earlywine will resign from KE LAW GROUP PLLC to join the law firm of KUTAK ROCK LLP.

Mr. Earlywine was providing services to you on the above-referenced matter. Therefore, this letter is to inform you that you have the option to choose to have Mr. Earlywine continue to represent you in this matter at his new law firm, or you may have KE LAW GROUP PLLC continue to represent you, in which case representation will be handled by Meredith Hammock and Lauren Gentry in KE LAW GROUP PLLC's Tampa Office. Alternatively, you can choose to retain an entirely new lawyer.

If you wish to have Jere Earlywine or a new lawyer continue to represent you, please be aware that you remain liable for fees and costs for services already provided by members of KE LAW GROUP PLLC through the date of this letter. Further, given the manner in which legal fees for open financing matters are structured, no fee has been paid to date. Should you elect to have this matter go with Mr. Earlywine, the fee may be apportioned between KE LAW GROUP PLLC and KUTAK ROCK LLP.

Please advise Jere Earlywine and KE Law Group PLLC in writing, as quickly as possible, of the District's decision so that continuity in your representation is assured. You may do so by indicating your choice below and returning a signed and dated copy. Please retain the additional copy of this designation letter for your records.

Yours truly,

/s/ Jere Earlywine

Instructions

I wish my file to stay with KE LAW GROUP PLLC.

I wish my file and trust account balance to be transferred to Jere Earlywine at KUTAK ROCK LLP.

I will retain new counsel and have them contact KE LAW GROUP PLLC to coordinate transfer of my file.

For the Client

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

**Monthly Field Manager's Report
January 2023**

Prepared For:
Jim Ward
CDD District Manager

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 20-4050

February 1, 2023

**SKYE RANCH
COMMUNITY DEVELOPMENT DISTRICT**

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**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

LIST OF APPENDICES

APPNEDIX A LOCATION MAP

I. PURPOSE

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

II. CURRENT VENDOR UPDATES

The following items are currently outstanding:

1. Landscaping
2. Lake Maintenance
3. Amenities
4. Future Items

1. Landscaping

Sunnygrove was mowed on Lorraine Blvd and Autumn Breeze., January 8th, and 26th. All planter beds were cleaned up on January 8th and shell path was trimmed January 26th.

Eco logic was contracted to clean up the debris on the shell path and neighborhoods one and four north. This work started on January 20 and should be completed on January 30.

The first week of February, Overall Outdoor Services will be on site to add new shell rock material to the path, regrade path, and hand rake the edges to delineate the shell path from the preserve area.

Florida Agriscape was on site January 17 to make repairs to a wash out on lake H2. Florida Agriscape also added new fill and re-sodded these areas. The contractor also removed and re-sodded several areas along Lorraine Boulevard that had ruts.

Sam Holland Inc replaced and straightened up the bollards along Lorraine Blvd. This work was completed the second week in January.

2. Lake Maintenance

MRI Underwater Specialist were on site the last two weeks in January and will continue to be on site for another week in February cleaning the drains that had 35% of debris or more along Lorraine Boulevard, Autumn Breeze and phase one.

LT Ranch CDD areas are doing well currently. Algae has not been too much of an issue with the cooler weather. Littoral shelves are doing well, and maintenance has targeted non-native plants in these areas. Wetlands and preserves are in good shape but are beginning to dry out as rainfall has let up a little and air is dry.

3. Amenities

Brian from Taylor Morrison was contacted by the CDD to visit the playscape at Turner Park to replace the missing panels as well inspect the playscape to ensure there were no screws exposed or areas that needed sanding. This was completed on January 13th, 2023.

The CDD started working on getting quotes on the new amenities and landscape areas for the next fiscal years budget.

The CDD is also working with our current vendor Ecologic on the turnovers of the new lake preserve creation areas and Greenway.

4. Future Items

The CDD is working on getting a proposal to pressure clean the curb and gutter on Lorraine Blvd and Autumn Breeze.

The CDD will be following up with the completion of the shell path.

New plant material is going to be installed the first week of February, on Lorraine Blvd. where existing spots are missing.

Annuals are going to be replaced the second week in February.

Pre-bid meeting for Landscape and irrigation will take place February 2nd.

III. DISTRICT MANAGER INSPECTION PHOTOS



Neighborhood 4 Townhomes ROW



Neighborhood 4 Townhomes ROW



Neighborhood 4 Townhomes ROW



Neighborhood 4 Townhomes ROW



Neighborhood 4 Townhomes ROW



Turner Park Soccer Field



Turner Park Baseball Field



A Rut Repair on Lorraine Blvd.



Restroom & Snack Shack



Lake H2

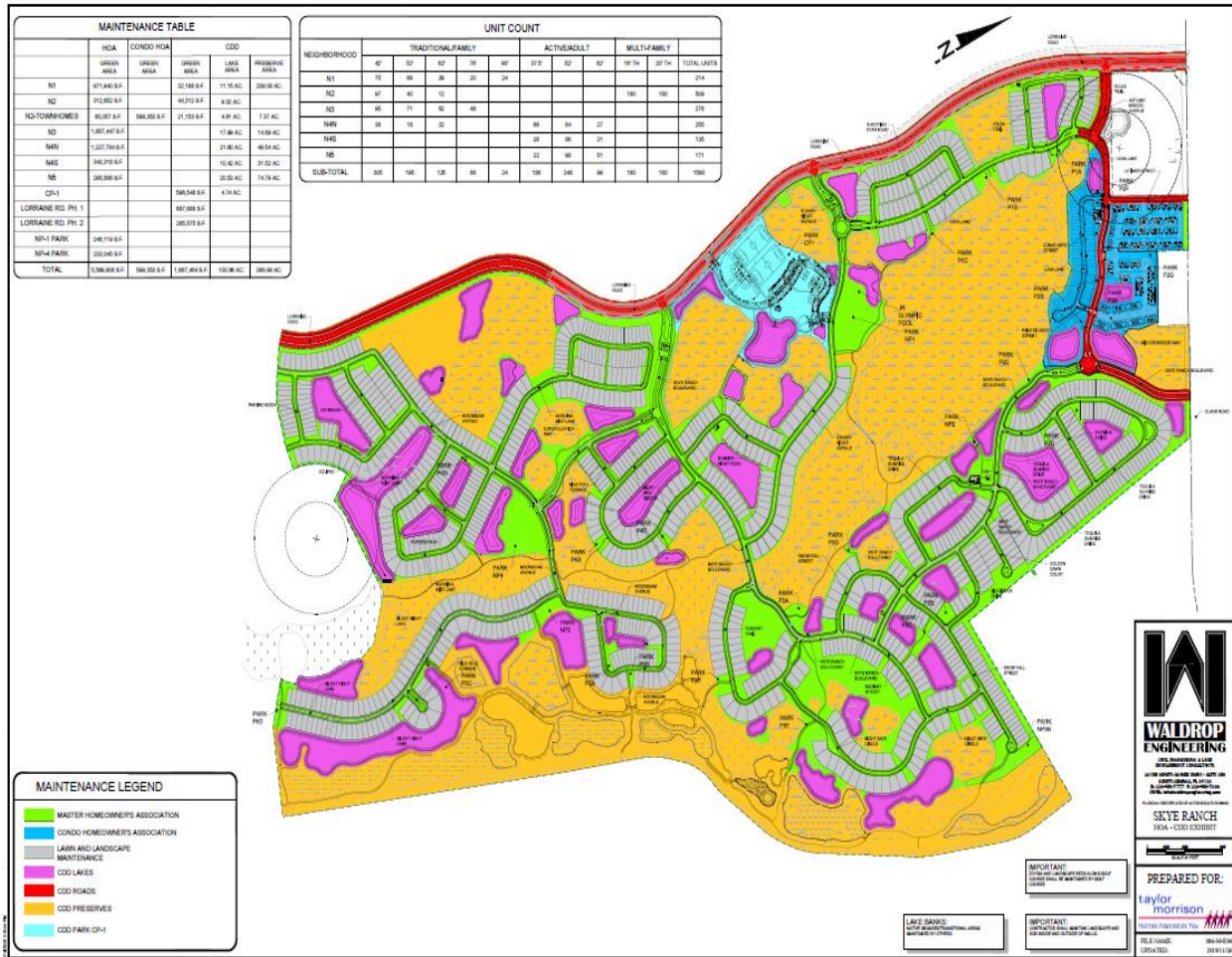


Washout Repair That Was Made on Lake H2

I. FIELD INSPECTOR'S REPORT COMPLETE

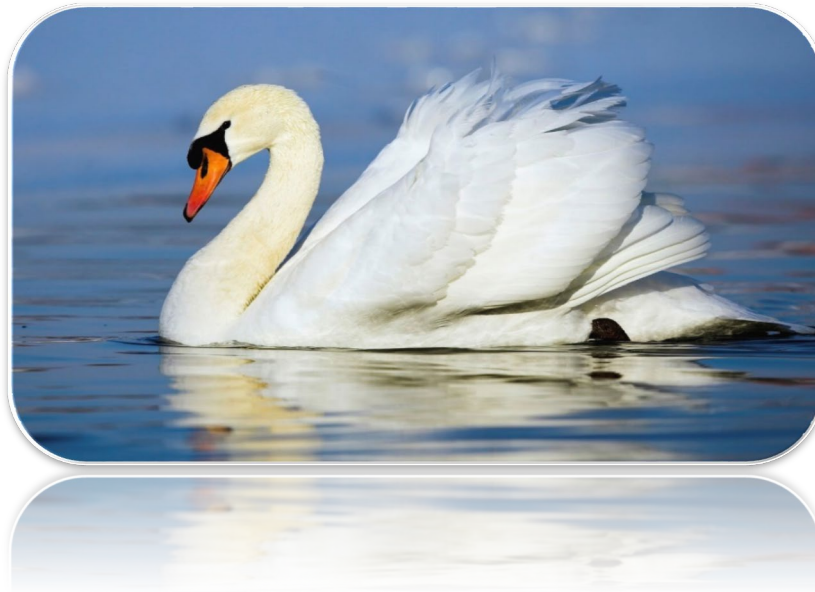
By: _____
By: Richard Freeman
Field Manager

APPENDIX A LOCATION 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

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2022

FISCAL YEAR 2023

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 January 31, 2023**

	Governmental Funds							Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds				Capital Project Funds				
	General Fund	Series 2019	Series 2022-1	Series 2022-2	Series 2019	Series 2022-1	Series 2022-2		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 42,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,221
Debt Service Fund									
Interest Account		-	-	-					-
Sinking Account		-	-	-					-
Reserve Account		476,850	85,090	459,173					1,021,113
Revenue Account		364,305	-	-					364,305
Capitalized Interest		-	120,394	645,297					765,691
Prepayment Account									-
Construction Account					374	-	-		374
Cost of Issuance Account					-	9	22,431		22,440
Due from Other Funds									
General Fund	-	12,987	-	-	-	-	-	-	12,987
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Accounts Receivable									
	-	-	-	-	-	-	-	-	-
Other Assets - Current									
	-	-	-	-	-	-	-	-	-
Assessments Receivable	193,263	-	-	-	-	-	-	-	193,263
Unamortized Prem/Discount on Bonds Payable						19,747	61,353		81,100
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	2,164,095	2,164,095
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	13,930,905	13,930,905
Total Assets	\$ 235,484	\$ 854,142	\$ 205,484	\$ 1,104,469	\$ 374	\$ 19,756	\$ 83,784	\$ 16,095,000	\$ 18,598,493

**LT Ranch Community Development District
Balance Sheet
for the Period Ending January 31, 2023**

	Governmental Funds							Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds				Capital Project Funds				
	General Fund	Series 2019	Series 2022-1	Series 2022-2	Series 2019	Series 2022-1	Series 2022-2		
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	193,263				307,756				501,019
Due to Other Funds	-								
General Fund	-								
Debt Service Fund(s)	12,987								12,987
Bonds Payable									
Current Portion								\$0	
Long Term									
Series 2019								\$16,095,000	16,095,000
Series 2022-1								\$0	
Series 2022-2									
Unamortized Prem/Disc on Bds Pybl					\$54,012				54,012
Total Liabilities	\$ 206,250	\$ -	\$ -	\$ -	\$ 361,768	\$ -	\$ -	\$ 16,095,000	\$ 16,663,017
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance									
Restricted									
Beginning: October 1, 2022 (Unaudited)	-	848,583	-	-	(361,394)	-	-	-	487,189
Results from Current Operations	-	5,559	205,484	1,104,469	-	19,756	83,784	-	1,419,052
Unassigned									
Beginning: October 1, 2022 (Unaudited)	17,645	-	-	-	-	-	-	-	17,645
Results from Current Operations	11,589	-	-	-	-	-	-	-	11,589
Total Fund Equity and Other Credits	\$ 29,234	\$ 854,142	\$ 205,484	\$ 1,104,469	\$ (361,394)	\$ 19,756	\$ 83,784	\$ -	\$ 1,935,476
Total Liabilities, Fund Equity and Other Credits	\$ 235,484	\$ 854,142	\$ 205,484	\$ 1,104,469	\$ 374	\$ 19,756	\$ 83,784	\$ 16,095,000	\$ 18,598,493

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$0	\$ -	N/A
Interest							
Interest - General Checking	-	-	-	-	\$0	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	20	47,362	167,225	9,186	\$223,793	674,995	33%
Special Assessments - Off-Roll	-	-	-	138,810	\$138,810	-	N/A
Note Proceeds	-	-	-	-	\$0	-	N/A
Intragovernmental Transfer In	-	-	-	-	\$0	-	N/A
Total Revenue and Other Sources:	\$ 20	\$ 47,362	\$ 167,225	\$ 147,996	\$362,603	\$ 674,995	N/A
Expenditures and Other Uses							
Executive							
Professional Management	3,417	3,417	3,417	3,417	\$13,667	41,000	33%
Financial and Administrative							
Audit Services	-	-	-	500	\$500	4,300	12%
Accounting Services	1,417	1,417	1,417	1,417	\$5,667	17,000	33%
Assessment Roll Services	1,417	1,417	1,417	1,417	\$5,667	17,000	33%
Arbitrage Rebate Services	-	-	-	-	\$0	500	0%
Other Contractual Services							
Legal Advertising	-	575	-	-	\$575	2,000	29%
Trustee Services	-	-	-	5,214	\$5,214	6,695	78%
Dissemination Agent Services	-	-	-	-	\$0	5,000	0%
Property Appraiser Fees	-	-	-	-	\$0	-	N/A
Bank Service Fees	33	33	20	4	\$90	250	36%
Communications & Freight Services							
Postage, Freight & Messenger	-	-	-	-	\$0	200	0%

Prepared by:

JPWARD and Associates, LLC

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	-	-	-	-	\$0	2,000	0%
Insurance	-	5,842	-	-	\$5,842	6,000	97%
Printing & Binding	-	-	-	-	\$0	600	0%
Subscription & Memberships	-	175	-	-	\$175	175	100%
Legal Services							
Legal - General Counsel	-	-	-	17,013	\$17,013	7,500	227%
Legal - Series 2019 Bonds	-	-	-	-	\$0	-	N/A
Other General Government Services							
Engineering/ Field Services	-	-	-	19,391	\$19,391	7,500	259%
Stormwater Needs Analysis	-	-	-	3,000	\$3,000	-	N/A
NPDES	-	-	-	-	\$0	-	N/A
Contingencies	-	-	-	-	\$0	-	N/A
Other Current Charges	-	-	-	-	\$0	-	N/A
Emergency & Disaster Relief Services							
Hurricane Ian	-	7,140	5,950	125,720	\$138,810	-	N/A
Stormwater Management Services							
Lake, Lake Bank and Littoral Shelf Maintenance							
Professional Services							
Asset Management	-	-	3,167	1,583	\$4,750	19,000	25%
Repairs and Maintenance							
Aquatic Weed Control	-	-	-	-	\$0	15,500	0%
Littoral Shelf - Invasive Plant Control	-	-	-	-	\$0	3,200	0%
Lake Bank Maintenance	-	-	2,250	-	\$2,250	-	N/A
Detention Area Maintenance	-	-	-	-	\$0	-	N/A
Water Quality Testing	-	-	-	-	\$0	-	N/A
Littoral Shelf Planting	-	-	-	-	\$0	-	N/A
Control Structures, Catch Basins & Outfalls	-	-	-	2,000	\$2,000	22,500	9%
Preserve Services							N/A

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Wetland Maintenance	-	-	13,735	9,450	\$23,185	37,800	61%
Enhancement Area Maintenance	-	-	-	800	\$800	33,400	2%
Creation Area Maintenance	-	-	-	-	\$0	-	N/A
Contingencies	-	-	-	-	\$0	11,240	0%
Operating Supplies	-	-	-	-	\$0	-	N/A
Capital Outlay	-	-	-	-	\$0	-	N/A
Lorraine Road Maintenance							
Professional Services							
Asset Management	-	-	1,667	833	\$2,500	10,000	25%
Utility Services							
Electric - Street Lights	260	340	624	723	\$1,948	11,200	17%
Irrigation Water	-	-	-	-	\$0	10,200	0%
Repairs and Maintenance							
Landscape Maintenance							
Periodic Maintenance	-	-	27,415	29,665	\$57,079	176,800	32%
Frost Damage	-	-	-	-	\$0	-	N/A
Vehicular Damage	-	1,600	-	-	\$1,600	36,000	4%
Tree Trimming	-	-	3,877	-	\$3,877	11,000	35%
Landscape Replacements	-	-	-	-	\$0	21,000	0%
Mulch Installation	-	-	24,496	-	\$24,496	34,000	72%
Annuals	-	-	-	-	\$0	6,000	0%
Roadway Lighting	-	-	-	-	\$0	6,000	0%
Landscape Lighting	-	-	-	-	\$0	-	N/A
Fountain Services	-	-	-	1,920	\$1,920	6,800	28%
Irrigation System	-	-	-	-	\$0	4,000	0%
Contingencies	-	2,500	2,500	2,500	\$7,500	15,080	50%
Operating Supplies	-	-	-	-	\$0	-	N/A
Capital Outlay	-	-	-	-	\$0	-	N/A

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JWARD and Associates, LLC

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Contingencies	-	-	-	-	\$0	-	N/A
Community Park							
Professional Services							
Asset Management	-	-	1,000	500	\$1,500	6,000	25%
Utility Services							
Electric	-	-	-	-	\$0	-	N/A
Water and Sewer	-	-	-	-	\$0	-	N/A
Repairs and Maintenance							
Landscape Maintenance	-	-	-	-	\$0	19,800	0%
Tree Trimming	-	-	-	-	\$0	-	N/A
Landscape Replacements	-	-	-	-	\$0	-	N/A
Mulch Installation	-	-	-	-	\$0	1,600	0%
Irrigation System	-	-	-	-	\$0	2,200	0%
Snack Shack							
Utility Services							
Electric	-	-	-	-	\$0	-	N/A
Water and Sewer	-	-	-	-	\$0	-	N/A
Building Maintenance	-	-	-	-	\$0	-	N/A
Miscellaneous Repairs	-	-	-	-	\$0	-	N/A
Playground							
Miscellaneous Repairs	-	-	-	-	\$0	2,500	0%
Dog Park							
Miscellaneous Repairs	-	-	-	-	\$0	1,000	0%
Outdoor Sport Courts							
Miscellaneous Repairs	-	-	-	-	\$0	2,000	0%
Contingencies	-	-	-	-	\$0	1,455	0%
Reserves							
Operational Reserve (Future Years)	-	-	-	-	\$0	30,000	N/A

**LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Other Financing Uses							
Note Payable-TM to Fund FY 2022 Operations	-	-	-	-	\$0	-	N/A
Other Fees and Charges	-	-	-	-	\$0	-	N/A
Discounts/Collection Fees					\$0	-	
Sub-Total:	6,543	24,455	92,949	227,066	\$351,013	674,995	52%
Total Expenditures and Other Uses:	\$ 6,543	\$ 24,455	\$ 92,949	\$ 227,066	\$351,013	\$ 674,995	52%
Net Increase/ (Decrease) in Fund Balance	(6,523)	22,906	74,275	(79,069)	\$11,589	-	
Fund Balance - Beginning	17,645	11,122	34,028	108,304	\$17,645	-	
Fund Balance - Ending	\$ 11,122	\$ 34,028	\$ 108,304	\$ 29,234	\$29,234	\$ -	

LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Reserve Account	2	2	2	2	8	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1	2	0	0	3	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	28	66,956	236,407	12,987	316,378	954,397	33%
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Debt Proceeds							
	-	-	-	-	-	-	N/A
Intragovernmental Transfer In							
	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 32	\$ 66,959	\$ 236,409	\$ 12,989	\$ 316,389	\$ 954,397	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2019	-	-	-	-	-	335,000	0%
Principal Debt Service - Early Redemptions							
Series 2019	-	-	-	-	-	-	N/A
Interest Expense							
Series 2019	-	310,830	-	-	310,830	621,660	50%
Operating Transfers Out (To Other Funds)							
	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 310,830	\$ -	\$ -	\$ 310,830	\$ 956,660	N/A
Net Increase/ (Decrease) in Fund Balance	32	(243,871)	236,409	12,989	5,559	(2,263)	
Fund Balance - Beginning	848,583	848,614	604,744	841,153	848,583	-	
Fund Balance - Ending	\$ 848,614	\$ 604,744	\$ 841,153	\$ 854,142	\$ 854,142	\$ (2,263)	

Prepared by:

JPWARD and Associates, LLC

LT Ranch Community Development District
Debt Service Fund - Series 2022-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	December	January	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	-	0	0	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	-	-	-	N/A
Capitalized Interest Account	-	0	0	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds	205,484	-	205,484	-	N/A
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 205,484	\$ 0	\$ 205,484	\$ -	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2022-1	-	-	-	-	N/A
Principal Debt Service - Early Redemptions					
Series 2022-1	-	-	-	-	N/A
Interest Expense					
Series 2022-1	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	205,484	0	205,484	-	
Fund Balance - Beginning	-	205,484	-	-	
Fund Balance - Ending	\$ 205,484	\$ 205,484	\$ 205,484	\$ -	

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JPWARD and Associates, LLC

LT Ranch Community Development District
Debt Service Fund - Series 2022-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	December	January	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	-	1	1	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	-	-	-	N/A
Capitalized Interest Account	-	2	2	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds	1,104,466	-	1,104,466	-	N/A
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,104,466	\$ 3	\$ 1,104,469	\$ -	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
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,104,466	3	1,104,469	-	
Fund Balance - Beginning	-	1,104,466	-	-	
Fund Balance - Ending	\$ 1,104,466	\$ 1,104,469	\$ 1,104,469	\$ -	

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JPWARD and Associates, LLC

LT Ranch Community Development District
Capital Projects Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	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	-	-	-	-	-	\$ -	N/A
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 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ (361,394)	\$ (361,394)	\$ 703,572	\$ 703,572	\$ (361,394)	\$ -	-
Fund Balance - Ending	\$ (361,394)	\$ (361,394)	\$ 703,572	\$ 703,572	\$ (361,394)	\$ -	-

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JPWARD and Associates, LLC

LT Ranch Community Development District
Capital Projects Fund - Series 2022-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	December	January	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	2,174,516	-	2,174,516	\$ -	N/A
Developer Contributions	2,458	-	2,458	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 2,176,974	\$ -	\$ 2,176,974	\$ -	N/A
Expenditures and Other Uses					
Executive					
Professional Management	7,599	-	7,599	\$ -	N/A
Other Contractual Services					
Trustee Services	5,075	-	5,075	\$ -	N/A
Printing & Binding	266	-	266	\$ -	N/A
Capital Outlay					
Water-Sewer Combination	2,071,032	-	2,071,032	\$ -	N/A
Stormwater Management	-	-	-	\$ -	N/A
Landscaping	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	\$ -	N/A
Cost of Issuance					
Legal - Series 2022-1 Bonds	25,647	-	25,647	\$ -	N/A
Underwriter's Discount	47,600	-	47,600	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ 2,157,218	\$ -	\$ 2,157,218	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 19,756	\$ -	\$ 19,756	\$ -	
Fund Balance - Beginning	\$ -	\$ 19,756	\$ -	\$ -	
Fund Balance - Ending	\$ 19,756	\$ 19,756	\$ 19,756	\$ -	

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JPWARD and Associates, LLC

LT Ranch Community Development District
Capital Projects Fund - Series 2022-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	-	-	-	\$ -	N/A
Interest Income					
Construction Account	-	-	-	\$ -	N/A
Cost of Issuance	-	0	0	\$ -	N/A
Debt Proceeds	12,820,828	-	12,175,534	\$ -	N/A
Developer Contributions	1,178,107		1,178,107	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	<u>\$ 13,998,935</u>	<u>\$ 0</u>	<u>\$ 13,353,641</u>	<u>\$ -</u>	<u>N/A</u>
Expenditures and Other Uses					
Executive					
Professional Management	42,401	-	42,401	\$ -	N/A
Other Contractual Services					
Trustee Services	6,075	-	6,075	\$ -	N/A
Printing & Binding	1,484	-	1,484	\$ -	N/A
Capital Outlay					
Water-Sewer Combination	12,811,194	-	12,811,194	\$ -	N/A
Stormwater Management	-	-	-	\$ -	N/A
Landscaping	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	\$ -	N/A
Cost of Issuance					
Legal - Series 2022-2 Bonds	143,103	-	143,103	\$ -	N/A
Underwriter's Discount	265,600	-	265,600	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	<u>\$ 13,269,857</u>	<u>\$ -</u>	<u>\$ 13,269,857</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 729,078	\$ 0	\$ 83,784	\$ -	
Fund Balance - Beginning	\$ -	\$ 729,078	\$ -	\$ -	
Fund Balance - Ending	<u>\$ 729,078</u>	<u>\$ 729,078</u>	<u>\$ 83,784</u>	<u>\$ -</u>	

Prepared by:

JPWARD and Associates, LLC