

# LT RANCH COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - FEBRUARY 2024

FISCAL YEAR 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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*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 February 29, 2024**

	Governmental Funds								Account Groups		Totals (Memorandum Only)
	General Fund	Series 2019	Series 2022-1	Series 2022-2	Series 2019	Series 2022-1	Series 2022-2	Lorraine Road	General Long Term Debt		
<b>Assets</b>											
<b>Cash and Investments</b>											
General Fund - Invested Cash	\$ 2,517,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,517,224
Debt Service Fund											
Interest Account	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	476,850	85,090	459,173	-	-	-	-	-	-	1,021,113
Revenue Account	-	636,045	86,499	463,499	-	-	-	-	-	-	1,186,043
Capitalized Interest	-	-	6,387	26,126	-	-	-	-	-	-	32,513
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-
Construction Account	-	-	-	-	390	9	22,374	-	-	-	22,773
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>											
General Fund	-	482,762	88,522	465,954	-	-	-	-	-	-	1,037,237
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Due from Capital Projects Fund	2,299	-	-	-	-	-	-	-	-	-	2,299
<b>Other Assets - Current</b>											
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	-	-	-	-	-	-	-	-	-	3,276,906	3,276,906
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	28,143,094	28,143,094
<b>Total Assets</b>	<b>\$ 2,519,910</b>	<b>\$ 1,595,656</b>	<b>\$ 266,498</b>	<b>\$ 1,414,752</b>	<b>\$ 390</b>	<b>\$ 19,756</b>	<b>\$ 83,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,420,000</b>	<b>\$ 37,320,690</b>
<b>Liabilities</b>											
<b>Accounts Payable &amp; Payroll Liabilities</b>											
Due to Developer	6,480	-	-	-	-	-	-	-	-	-	6,480
<b>Due to Other Funds</b>											
General Fund	-	-	-	-	-	-	-	2,299	-	-	2,299
Debt Service Fund(s)	1,037,237	-	-	-	-	-	-	-	-	-	1,037,237
<b>Bonds Payable</b>											
Current Portion	-	-	-	-	-	-	-	-	-	-	-
Series 2019	-	-	-	-	-	-	-	-	-	-	-
Series 2022-1	-	-	-	-	-	-	-	-	-	-	-
Series 2022-2	-	-	-	-	-	-	-	-	-	-	-
Long Term											
Series 2019	-	-	-	-	-	-	-	-	-	\$15,760,000	15,760,000
Series 2022-1	-	-	-	-	-	-	-	-	-	\$2,380,000	2,380,000
Series 2022-2	-	-	-	-	-	-	-	-	-	\$13,280,000	13,280,000
Unamortized Prem or (Disc) on Bds Pybl	-	-	-	-	\$54,012	-	-	-	-	-	54,012
<b>Total Liabilities</b>	<b>\$ 1,043,717</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,299</b>	<b>\$ -</b>	<b>\$ 31,420,000</b>	<b>\$ 32,520,028</b>
<b>Fund Equity and Other Credits</b>											
<b>Investment in General Fixed Assets</b>											
<b>Fund Balance</b>											
<b>Restricted</b>											
Beginning: October 1, 2023 (Unaudited)	-	927,893	157,440	847,026	(53,630)	19,756	83,236	-	-	-	1,981,721
Results from Current Operations	-	667,764	109,058	567,725	9	0	491	(2,299)	-	-	1,342,747
<b>Unassigned</b>											
Beginning: October 1, 2023 (Unaudited)	1	-	-	-	-	-	-	-	-	-	1
Results from Current Operations	1,476,193	-	-	-	-	-	-	-	-	-	1,476,193
<b>Total Fund Equity and Other Credits</b>	<b>\$ 1,476,193</b>	<b>\$ 1,595,656</b>	<b>\$ 266,498</b>	<b>\$ 1,414,752</b>	<b>\$ (53,621)</b>	<b>\$ 19,756</b>	<b>\$ 83,727</b>	<b>\$ (2,299)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,800,662</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 2,519,910</b>	<b>\$ 1,595,656</b>	<b>\$ 266,498</b>	<b>\$ 1,414,752</b>	<b>\$ 390</b>	<b>\$ 19,756</b>	<b>\$ 83,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,420,000</b>	<b>\$ 37,320,690</b>

**LT Ranch Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	\$ (189,901)	0%
<b>Interest</b>								
Interest - General Checking	-	-	-	-	-	\$0	-	N/A
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll	-	356,860	356,603	97,872	830,312	\$1,641,647	2,940,695	56%
Special Assessments - Off-Roll	-	-	-	-	-	\$0	-	N/A
<b>Contributions Private Sources</b>								
TM - Lorraine Rd Widening	-	-	-	-	-	\$0	-	N/A
Taylor Morrison	162,626	250,000	-	-	-	\$412,626	-	N/A
<b>Note Proceeds</b>								
	-	-	-	-	-	\$0	-	N/A
<b>Developer Funding for Carryforward</b>								
	-	-	-	-	-	\$0	-	N/A
<b>Developer Funding - Initial Reserve</b>								
	-	-	-	-	-	\$0	-	N/A
<b>Intragovernmental Transfer In</b>								
	-	-	-	-	-	\$0	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 162,626</b>	<b>\$ 606,860</b>	<b>\$ 356,603</b>	<b>\$ 97,872</b>	<b>\$ 830,312</b>	<b>\$2,054,273</b>	<b>\$ 2,750,794</b>	<b>75%</b>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	3,750	3,750	3,750	3,750	3,750	\$18,750	45,000	42%
<b>Financial and Administrative</b>								
Audit Services	-	-	1,000	4,800	-	\$5,800	4,400	132%
Accounting Services	2,250	2,250	2,250	2,250	2,250	\$11,250	27,000	42%
Assessment Roll Services	2,125	2,125	2,125	2,125	2,125	\$10,625	25,500	42%
Arbitrage Rebate Services	-	-	-	-	500	\$500	500	100%
<b>Other Contractual Services</b>								
Legal Advertising	-	-	-	-	-	\$0	2,000	0%
Trustee Services	-	-	-	12,631	-	\$12,631	6,695	189%
Dissemination Agent Services	-	-	-	-	-	\$0	5,000	0%
Property Appraiser Fees	-	-	-	-	-	\$0	-	N/A
Bank Service Fees	51	95	9	-	104	\$259	250	104%
<b>Communications &amp; Freight Services</b>								
Postage, Freight & Messenger	-	-	-	-	-	\$0	200	0%
<b>Computer Services - Website Development</b>								
	-	-	-	-	-	\$0	2,000	0%
<b>Insurance</b>								
	68,694	-	-	-	-	\$68,694	10,000	687%
<b>Printing &amp; Binding</b>								
	-	-	-	-	-	\$0	600	0%
<b>Subscription &amp; Memberships</b>								
	-	175	-	-	-	\$175	175	100%
<b>Rentals</b>								
	-	-	-	-	-	\$0	-	N/A
<b>Legal Services</b>								
Legal - General Counsel	-	-	4,351	-	1,382	\$5,733	7,500	76%
Legal - Series 2019 Bonds	-	-	-	-	-	\$0	-	N/A
Legal - Series 2022-1 Bonds	-	-	-	-	-	\$0	-	N/A
Legal - Series 2022-2 Bonds	-	-	-	-	-	\$0	-	N/A
<b>Other General Government Services</b>								
Engineering/ Field Services	-	1,890	-	-	255	\$2,145	7,500	29%
Stormwater Needs Analysis	-	-	-	-	-	\$0	-	N/A
TM - Lorraine Rd Widening	-	-	-	-	-	\$0	-	N/A
NPDES	-	-	-	-	-	\$0	-	N/A
Contingencies	-	-	-	-	-	\$0	-	N/A

**LT Ranch Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Other Current Charges	-	-	-	-	-	\$0	-	N/A
<b>Emergency &amp; Disaster Relief Services</b>								
Hurricane Ian	-	-	-	-	-	\$0	-	N/A
<b>Conservation and Resource MGMT</b>								
Re-Use System								
Utility Services								
Re-Use Water (Sarasota County)	-	-	-	-	3,046	\$3,046	23,400	13%
Repairs and Maintenance								
Irrigation System (Line Distribution)	-	-	-	-	-	\$0	7,000	0%
Irrigation System (Pump Station)	-	-	-	-	-	\$0	14,000	0%
<b>Stormwater Management Services</b>								
Lake, Lake Bank and Littoral Shelf Maintenance								
Professional Services								
Asset Management	-	2,333	2,333	2,333	2,333	\$9,333	28,000	33%
Repairs and Maintenance								
Aquatic Weed Control	-	-	15,183	4,333	4,333	\$23,849	54,000	44%
Littoral Shelf - Invasive Plant Control	-	-	-	-	-	\$0	12,800	0%
Lake Bank Maintenance	-	-	-	-	-	\$0	18,000	0%
Detention Area Maintenance	-	-	-	-	925	\$925	4,200	22%
Water Quality Testing	-	-	-	-	-	\$0	-	N/A
Littoral Shelf Planting	-	-	-	-	-	\$0	3,000	0%
Control Structures, Catch Basins & Outfalls	-	-	-	-	3,500	\$3,500	27,500	13%
Preserve Services								
Shell Path Regrading	-	-	-	-	-	\$0	15,000	0%
Wetland Maintenance	-	-	15,675	-	-	\$15,675	70,500	22%
Enhancement Area Maintenance	-	10,675	-	10,675	-	\$21,350	55,000	39%
Creation Area Maintenance	-	-	-	-	-	\$0	4,000	0%
Green Way Maintenance	-	-	-	-	-	\$0	20,000	0%
Contingencies	-	-	-	-	-	\$0	28,400	0%
Operating Supplies	-	-	-	-	-	\$0	-	N/A
Capital Outlay	-	-	-	-	-	\$0	-	N/A
<b>Lorraine Road Maintenance</b>								
Professional Services								
Asset Management	-	1,042	1,042	1,042	1,042	\$4,167	12,500	33%
SWFWMD Reporting Re-use System	-	-	-	-	-	\$0	3,000	0%
Utility Services								
Electric - Street Lights	751	738	776	844	860	\$3,968	12,600	31%
Irrigation Water	968	2,856	4,072	-	-	\$7,895	16,140	49%
Repairs and Maintenance								
Landscape Maintenance								
Periodic Maintenance	-	79,051	-	13,867	55,219	\$148,137	290,000	51%
Pressure Cleaning	-	-	-	-	1,125	\$1,125	20,000	6%
Frost Damage	-	-	-	-	-	\$0	-	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	\$5,532	24,000	23%
Mulch Installation	-	-	18,495	5,983	-	\$24,478	44,000	56%
Annuals	-	-	1,523	3,098	1,523	\$6,143	19,000	32%
Roadway Lighting	-	-	-	-	-	\$0	8,000	0%

**LT Ranch Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Landscape Lighting	-	-	-	-	-	\$0	-	N/A
Fountain Services	-	-	-	-	-	\$0	-	N/A
Irrigation System - Line Distrib	-	-	1,135	370	-	\$1,505	-	N/A
Irrigation System - Pump Station	-	2,630	-	1,144	-	\$3,774	-	N/A
Re-Use System - Other	-	-	-	-	-	\$0	-	N/A
Contingencies	1,250	2,205	1,480	-	-	\$4,935	54,300	9%
Operating Supplies	-	-	-	-	-	\$0	-	N/A
Capital Outlay	-	-	-	-	-	\$0	-	N/A
Contingencies	-	-	-	-	-	\$0	-	N/A
<b>Skye Ranch Rd, Lattimer, Luna Ln Maintenance</b>								
Periodic Maintenance	-	-	-	8,209	16,419	\$24,628	99,000	25%
<b>Community Park</b>								
Professional Services								
Asset Management	-	1,292	1,292	1,292	1,292	\$5,167	15,500	33%
Park Staffing	-	3,333	3,333	3,333	3,333	\$13,333	40,000	33%
Utility Services								
Electric	-	-	-	-	-	\$0	4,000	0%
Water and Sewer	-	-	-	-	-	\$0	-	N/A
Repairs and Maintenance								
Sand Replacement	-	-	-	-	-	\$0	9,000	0%
Janitorial	4,120	4,120	4,910	-	4,180	\$17,330	33,000	53%
Landscape Maintenance	-	-	-	-	-	\$0	-	N/A
Floritam Grass Areas	-	-	-	-	-	\$0	42,000	0%
Tree Trimming	-	-	-	-	-	\$0	-	N/A
Bermuda Grass Area								
Mowing Area	-	-	-	13,697	39,180	\$52,877	75,600	70%
Agronomic Scope	-	-	-	-	-	\$0	42,240	0%
Aeration/Ventcutting	-	-	-	-	-	\$0	22,000	0%
Topdressing	-	-	-	-	-	\$0	10,100	0%
Rye Seeding	-	-	-	-	5,200	\$5,200	12,000	43%
Bahai Maintenance								
Mowing/Edging and Weedeating	-	-	-	-	7,803	\$7,803	9,000	87%
Bed Maintenance Services	-	-	-	-	-	\$0	8,000	0%
Landscape Replacements	-	-	-	-	-	\$0	8,000	0%
Maintenance Amenity Center	-	-	-	-	-	\$0	12,000	0%
Mulch Installation	-	-	365	-	-	\$365	14,000	3%
Irrigation System	-	-	-	-	-	\$0	11,400	0%
Snack Shack								
Utility Services								
Electric	-	-	-	-	-	\$0	5,000	0%
Water and Sewer	-	201	162	143	141	\$648	7,000	9%
Building Maintenance	-	-	-	-	-	\$0	2,000	0%
Miscellaneous Repairs	-	3,838	175	-	-	\$4,013	3,000	134%
Playground								
Miscellaneous Repairs	-	2,810	-	-	749	\$3,559	7,000	51%
Dog Park								
Miscellaneous Repairs	-	-	-	665	-	\$665	2,400	28%
Outdoor Sport Courts								
Miscellaneous Repairs	-	-	-	-	-	\$0	2,800	0%

**LT Ranch Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Outdoor Sports Fields - Other	-	-	-	-	-	\$0	7,400	0%
Hurricane Repairs	-	-	-	-	-	\$0	-	N/A
Contingencies	-	-	-	-	-	\$0	66,588	0%
<b>Reserves</b>								
Operational Reserve (Future Years)	-	-	-	-	-	\$0	250,000	N/A
<b>Other Financing Uses</b>								
Note Payable-TM to Fund FY 2022 Operations	-	-	-	-	-	\$0	679,147	N/A
<b>Other Fees and Charges</b>								
Discounts/Collection Fees	-	-	-	-	-	\$0	179,959	N/A
<b>Sub-Total:</b>	<b>83,959</b>	<b>127,681</b>	<b>85,686</b>	<b>96,951</b>	<b>183,803</b>	<b>\$578,081</b>	<b>2,750,794</b>	<b>21%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 83,959</b>	<b>\$ 127,681</b>	<b>\$ 85,686</b>	<b>\$ 96,951</b>	<b>\$ 183,803</b>	<b>\$578,081</b>	<b>\$ 2,750,794</b>	<b>21%</b>
Net Increase/ (Decrease) in Fund Balance	78,667	479,178	270,916	921	646,509	\$1,476,193	-	
Fund Balance - Beginning	1	78,668	557,847	828,763	829,684	1	-	
<b>Fund Balance - Ending</b>	<b>\$ 78,668</b>	<b>\$ 557,847</b>	<b>\$ 828,763</b>	<b>\$ 829,684</b>	<b>\$ 1,476,193</b>	<b>\$1,476,193</b>	<b>\$ -</b>	

LT Ranch Community Development District  
Debt Service Fund - Series 2019  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>								
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account	2,097	2,167	2,082	2,140	2,120	10,606	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	1,968	2,067	684	1,472	2,282	8,474	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>								
Special Assessments - On Roll	-	207,486	207,336	56,905	482,762	954,489	1,021,209	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 4,065</b>	<b>\$ 211,720</b>	<b>\$ 210,102</b>	<b>\$ 60,517</b>	<b>\$ 487,164</b>	<b>\$ 973,569</b>	<b>\$ 1,021,209</b>	<b>95%</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2019	-	-	-	-	-	-	345,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2019	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>								
Series 2019	-	305,805	-	-	-	305,805	611,610	50%
<b>Operating Transfers Out (To Other Funds)</b>								
	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>								
Discounts for Early Payment	-	-	-	-	-	-	66,812	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 305,805</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 305,805</b>	<b>\$ 1,023,422</b>	<b>30%</b>
Net Increase/ (Decrease) in Fund Balance	4,065	(94,085)	210,102	60,517	487,164	667,764	(2,213)	
Fund Balance - Beginning	927,893	931,958	837,873	1,047,975	1,108,492	927,893	-	
<b>Fund Balance - Ending</b>	<b>\$ 931,958</b>	<b>\$ 837,873</b>	<b>\$ 1,047,975</b>	<b>\$ 1,108,492</b>	<b>\$ 1,595,656</b>	<b>\$ 1,595,656</b>	<b>\$ (2,213)</b>	



LT Ranch Community Development District  
Debt Service Fund - Series 2022-1  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,579.00	0%
<b>Interest Income</b>								
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account	374	387	372	382	378	1,893	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	0	0	0	-	N/A
Capitalized Interest Account	318	332	22	25	26	723	-	N/A
<b>Special Assessments - Prepayments</b>								
Special Assessments - On Roll	-	38,046	38,018	10,434	88,522	175,020	183,003	96%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 692</b>	<b>\$ 38,764</b>	<b>\$ 38,412</b>	<b>\$ 10,841</b>	<b>\$ 88,927</b>	<b>\$ 177,637</b>	<b>\$ 251,582</b>	<b>71%</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2022-1	-	-	-	-	-	-	30,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2022-1	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>								
Series 2022-1	-	68,579	-	-	-	68,579	137,158	50%
<b>Operating Transfers Out (To Other Funds)</b>								
	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>								
Discounts for Early Payment	-	-	-	-	-	-	8,078	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 68,579</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,579</b>	<b>\$ 175,236</b>	<b>39%</b>
Net Increase/ (Decrease) in Fund Balance	692	(29,815)	38,412	10,841	88,927	109,058	76,346	
Fund Balance - Beginning	157,440	158,132	128,317	166,730	177,571	157,440	-	
<b>Fund Balance - Ending</b>	<b>\$ 158,132</b>	<b>\$ 128,317</b>	<b>\$ 166,730</b>	<b>\$ 177,571</b>	<b>\$ 266,498</b>	<b>\$ 266,498</b>	<b>\$ 76,346</b>	

LT Ranch Community Development District  
Debt Service Fund - Series 2022-2  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	367,573	0%
<b>Interest Income</b>								
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account	2,019	2,087	2,005	2,060	2,042	10,212	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	0	1	1	2	-	N/A
Capitalized Interest Account	1,703	1,778	112	116	116	3,826	-	N/A
<b>Special Assessments - Prepayments</b>								
Special Assessments - On Roll	-	200,262	200,118	54,924	465,954	921,257	987,516	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 3,722</b>	<b>\$ 204,127</b>	<b>\$ 202,235</b>	<b>\$ 57,101</b>	<b>\$ 468,113</b>	<b>\$ 935,298</b>	<b>\$ 1,355,089</b>	<b>69%</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2022-2	-	-	-	-	-	-	185,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2022-2	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>								
Series 2022-2	-	367,573	-	-	-	367,573	735,145	50%
<b>Operating Transfers Out (To Other Funds)</b>								
Other Fees and Charges	-	-	-	-	-	-	-	N/A
Discounts for Early Payment	-	-	-	-	-	-	65,832	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 367,573</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 367,573</b>	<b>\$ 985,977</b>	<b>37%</b>
Net Increase/ (Decrease) in Fund Balance	3,722	(163,445)	202,235	57,101	468,113	567,725	369,112	
Fund Balance - Beginning	847,026	850,749	687,303	889,538	946,639	847,026	-	
<b>Fund Balance - Ending</b>	<b>\$ 850,749</b>	<b>\$ 687,303</b>	<b>\$ 889,538</b>	<b>\$ 946,639</b>	<b>\$ 1,414,752</b>	<b>\$ 1,414,752</b>	<b>\$ 369,112</b>	

**LT Ranch Community Development District**  
**Capital Projects Fund - Series 2019**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	-	-	-	-	-	-	\$ -	N/A
<b>Interest Income</b>								
Construction Account	2	2	2	2	2	9	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>								
Developer Contributions	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	-	-	-	-	-	-	\$ -	N/A
<b>Other Contractual Services</b>								
Trustee Services	-	-	-	-	-	-	\$ -	N/A
<b>Printing &amp; Binding</b>								
Capital Outlay	-	-	-	-	-	-	\$ -	N/A
<b>Water-Sewer Combination</b>								
Stormwater Management	-	-	-	-	-	-	\$ -	N/A
Landscaping	-	-	-	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	-	-	-	\$ -	N/A
<b>Cost of Issuance</b>								
Legal - Series 2019 Bonds	-	-	-	-	-	-	\$ -	N/A
<b>Underwriter's Discount</b>								
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 9	\$ -	
Fund Balance - Beginning	\$ (53,630)	\$ (53,628)	\$ 703,572	\$ 703,573	\$ 703,575	\$ (53,630)	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ (53,628)</b>	<b>\$ (53,626)</b>	<b>\$ 703,573</b>	<b>\$ 703,575</b>	<b>\$ 703,577</b>	<b>\$ (53,621)</b>	<b>\$ -</b>	

**LT Ranch Community Development District**  
**Capital Projects Fund - Series 2022-1**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	-	-	-	-	-	-	\$ -	N/A
<b>Interest Income</b>								
Construction Account	0	0	0	0	0	0	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>								
Debt Proceeds	-	-	-	-	-	-	\$ -	N/A
<b>Developer Contributions</b>								
Developer Contributions	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>								
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	-	-	-	-	-	-	\$ -	N/A
<b>Other Contractual Services</b>								
Trustee Services	-	-	-	-	-	-	\$ -	N/A
<b>Printing &amp; Binding</b>								
Printing & Binding	-	-	-	-	-	-	\$ -	N/A
<b>Capital Outlay</b>								
Water-Sewer Combination	-	-	-	-	-	-	\$ -	N/A
Stormwater Management	-	-	-	-	-	-	\$ -	N/A
Landscaping	-	-	-	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	-	-	-	\$ -	N/A
<b>Cost of Issuance</b>								
Legal - Series 2022-1 Bonds	-	-	-	-	-	-	\$ -	N/A
<b>Underwriter's Discount</b>								
Underwriter's Discount	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>								
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>								
Net Increase/ (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	-
<b>Fund Balance - Beginning</b>								
Fund Balance - Beginning	\$ 19,756	\$ 19,756	\$ -	\$ 0	\$ 0	\$ 19,756	\$ -	-
<b>Fund Balance - Ending</b>								
Fund Balance - Ending	\$ 19,756	\$ 19,756	\$ 0	\$ 0	\$ 0	\$ 19,756	\$ -	-

**LT Ranch Community Development District**  
**Capital Projects Fund - Series 2022-2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	-	-	-	-	-	-	\$ -	N/A
<b>Interest Income</b>								
Construction Account	96	100	96	99	99	491	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>								
	-	-	-	-	-	-	\$ -	N/A
<b>Developer Contributions</b>								
	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>								
	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<u>\$ 96</u>	<u>\$ 100</u>	<u>\$ 96</u>	<u>\$ 99</u>	<u>\$ 99</u>	<u>\$ 491</u>	<u>\$ -</u>	<u>N/A</u>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	-	-	-	-	-	-	\$ -	N/A
<b>Other Contractual Services</b>								
Trustee Services	-	-	-	-	-	-	\$ -	N/A
<b>Printing &amp; Binding</b>								
	-	-	-	-	-	-	\$ -	N/A
<b>Capital Outlay</b>								
Water-Sewer Combination	-	-	-	-	-	-	\$ -	N/A
Stormwater Management	-	-	-	-	-	-	\$ -	N/A
Landscaping	-	-	-	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	-	-	-	\$ -	N/A
<b>Cost of Issuance</b>								
Legal - Series 2022-2 Bonds	-	-	-	-	-	-	\$ -	N/A
<b>Underwriter's Discount</b>								
	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>								
	-	-	-	-	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 96	\$ 100	\$ 96	\$ 99	\$ 99	\$ 491	\$ -	
Fund Balance - Beginning	\$ 83,236	\$ 83,332	\$ -	\$ 96	\$ 196	\$ 83,236	\$ -	
<b>Fund Balance - Ending</b>	<u>\$ 83,332</u>	<u>\$ 83,432</u>	<u>\$ 96</u>	<u>\$ 196</u>	<u>\$ 295</u>	<u>\$ 83,727</u>	<u>\$ -</u>	

**LT Ranch Community Development District**  
**Capital Projects Fund - Lorraine Road**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
<b>Developer Contributions</b>								
TM - Lorraine Rd Widening	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Professional Services</b>								
Legal - Lorraine Rd Widening	786	-	1,513	-	-	2,299	\$ -	N/A
<b>Capital Outlay</b>								
Engineering	-	-	-	-	-	-	\$ -	N/A
Construction in Progress	-	-	-	-	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 786</b>	<b>\$ -</b>	<b>\$ 1,513</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,299</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ (786)	\$ -	\$ (1,513)	\$ -	\$ -	\$ (2,299)	\$ -	
Fund Balance - Beginning	\$ -	\$ (786)	\$ -	\$ (1,513)	\$ (1,513)	\$ -	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ (786)</b>	<b>\$ (786)</b>	<b>\$ (1,513)</b>	<b>\$ (1,513)</b>	<b>\$ (1,513)</b>	<b>\$ (2,299)</b>	<b>\$ -</b>	