

# LT Ranch

Community Development District

*Financial Statements  
January 31, 2026*

*JPWard and Associates, LLC  
2301 N.E. 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308  
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**LT Ranch Community Development District**  
**Balance Sheet**  
**for the Period Ending January 31, 2026**

	Governmental Funds												Account Groups		Totals (Memorandum Only)			
	Debt Service Funds						Capital Project Funds											
	General Fund	Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2022-2	Series 2024	General Long Term Debt	General Fixed Assets							
<b>Assets</b>																		
<b>Cash and Investments</b>																		
Truist - Checking Account	\$ 959,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 959,604			
FMIT - Investment Account		802,266													802,266			
<b>Debt Service Fund</b>																		
Reserve Account	-	475,000		85,090	458,313	268,961	-	-	-	-	-	-	-	-	1,287,363			
Revenue Account	-	1,268,906		209,660	1,051,891	566,299	-	-	-	-	-	-	-	-	3,096,756			
Prepayment Account	-	650		-	33,241	-	-	-	-	-	-	-	-	-	33,891			
Construction Account	-	-		-	-	-	426	2,173	-	-	-	-	-	-	2,599			
<b>Accounts Receivable</b>															-			
<b>Due from Other Funds</b>															-			
General Fund	-	-		-	-	-	-	-	-	-	-	-	-	-	-			
Debt Service Fund(s)	-	-		-	-	-	-	-	-	-	-	-	-	-	-			
Due from Capital Projects Fund	-	-		-	-	-	-	-	-	-	-	-	-	-	-			
<b>Other Assets - Non-Current</b>	5,437	-	-	-	-	-	-	-	-	-	-	-	-	-	5,437			
<b>Unamortized Prem/Discount on Bonds Payable</b>	-	-	-	-	-	-	-	19,747	61,353	-	-	-	-	-	81,100			
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,582,751			
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,217,249			
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,024,269			
<b>Total Assets</b>	<b>\$ 1,767,307</b>	<b>\$ 1,744,556</b>	<b>\$ 294,750</b>	<b>\$ 1,543,445</b>	<b>\$ 835,260</b>	<b>\$ 426</b>	<b>\$ 21,920</b>	<b>\$ 61,353</b>	<b>\$ -</b>	<b>\$ 37,800,000</b>	<b>\$ 23,024,269</b>	<b>\$ 67,093,285</b>						

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

	Governmental Funds											Account Groups		Totals (Memorandum Only)			
	Debt Service Funds					Capital Project Funds											
	General Fund	Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2022-2	Series 2024	General Long Term Debt	General Fixed Assets						
<b>Liabilities</b>																	
<b>Accounts Payable</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Developer Advances</b>	-	-	-	-	-	-	-	-	-	1,279,161	-	-	-	1,279,161			
<b>Due to Other Funds</b>																	
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Bonds Payable</b>																	
<b>Current Portion (Due within 12 months)</b>																	
Series 2019	-	-	-	-	-	-	-	-	-	\$365,000	-	-	365,000				
Series 2022-1	-	-	-	-	-	-	-	-	-	\$35,000	-	-	35,000				
Series 2022-2	-	-	-	-	-	-	-	-	-	205,000	-	-	205,000				
Series 2024	-	-	-	-	-	-	-	-	-	\$115,000	-	-	115,000				
<b>Long Term</b>																	
Series 2019	-	-	-	-	-	-	-	-	-	14,640,000	-	-	14,640,000				
Series 2022-1	-	-	-	-	-	-	-	-	-	2,280,000	-	-	2,280,000				
Series 2022-2	-	-	-	-	-	-	-	-	-	12,680,000	-	-	12,680,000				
Series 2024	-	-	-	-	-	-	-	-	-	\$7,480,000	-	-	7,480,000				
<b>Unamortized Prem or (Disc) on Bonds Payable</b>	-	-	-	-	-	54,012	-	-	-	-	-	-	54,012				
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,279,161</b>	<b>\$ 37,800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,133,173</b>				
<b>Fund Equity and Other Credits</b>																	
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-	-	-	-	-	23,024,269	23,024,269				
<b>Fund Balance</b>																	
<b>Restricted</b>																	
Beginning: October 1, 2025 (Unaudited)	-	1,125,462	193,260	986,396	521,027	(53,591)	19,757	61,353	(1,279,340)	-	-	-	1,574,325				
Results from Current Operations	-	619,094	101,490	557,049	314,233	5	2,163	-	179	-	-	-	1,594,211				
<b>Unassigned</b>																	
Beginning: October 1, 2025 (Unaudited)	552,283	-	-	-	-	-	-	-	-	-	-	-	552,283				
<b>Allocation of Fund Balance</b>																	
Reserve for First Two Months Operations	325,252	-	-	-	-	-	-	-	-	-	-	-	325,252				
Extraordinary Capital/Operations Reserve	328,698	-	-	-	-	-	-	-	-	-	-	-	328,698				
<b>Results of Current Operations</b>	<b>1,215,023</b>												<b>1,215,023</b>				
<b>Total Fund Equity and Other Credits</b>	<b>\$ 1,767,307</b>	<b>\$ 1,744,556</b>	<b>\$ 294,750</b>	<b>\$ 1,543,445</b>	<b>\$ 835,260</b>	<b>\$ (53,586)</b>	<b>\$ 21,920</b>	<b>\$ 61,353</b>	<b>\$ (1,279,161)</b>	<b>\$ -</b>	<b>\$ 23,024,269</b>	<b>\$ -</b>	<b>\$ 27,960,112</b>				
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 1,767,307</b>	<b>\$ 1,744,556</b>	<b>\$ 294,750</b>	<b>\$ 1,543,445</b>	<b>\$ 835,260</b>	<b>\$ 426</b>	<b>\$ 21,920</b>	<b>\$ 61,353</b>	<b>\$ -</b>	<b>\$ 37,800,000</b>	<b>\$ 23,024,269</b>	<b>\$ -</b>	<b>\$ 67,093,285</b>				

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

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest</b>				
Interest - FMIT	2,266	2,266	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	506,033	1,836,640	2,067,227	89%
Special Assessments - Off-Roll	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(169,983)	0%
<b>Contributions Private Sources</b>				
Cost Share Program - LT Ranch South CDD	-	-	281,076	0%
<b>Developer Funding - Initial Reserve</b>	-	-	250,000	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 508,299</b>	<b>\$ 1,838,906</b>	<b>\$ 2,428,320</b>	<b>76%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's - Fees	400	800	3,200	25%
<b>Executive</b>				
Professional Management	4,417	17,667	53,000	33%
<b>Financial and Administrative</b>				
Audit Services	-	4,600	7,500	61%
Accounting Services	3,000	12,000	36,000	33%
Assessment Roll Services	3,000	12,000	36,000	33%
Arbitrage Rebate Services	-	-	1,500	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	3,200	0%
Trustee Services	12,954	12,954	17,000	76%
Dissemination Agent Services	-	200	8,000	3%
Bond Amortization Schedules	-	-	1,000	0%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	13	68	200	34%
Computer Services - Website Development	-	-	2,400	0%
<b>Insurance</b>	-	29,501	28,962	102%
<b>Printing &amp; Binding</b>	-	-	500	0%
<b>Subscription &amp; Memberships</b>	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	337	15,000	2%
<b>Other General Government Services</b>				
Engineering/ Field Services	550	550	7,500	7%
Other Misc Charges - Sarasota County Tax	-	30	30	100%

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, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Emergency &amp; Disaster Relief Services</b>				
<b>Conservation and Resource MGMT - Re-Use System</b>				
<b>Utility Services</b>				
Electric Service	3,503	11,981	31,647	38%
Re-Use Water (Sarasota County)	598	15,978	39,600	40%
<b>Repairs and Maintenance</b>				
Irrigation System (Line Distribution)	-	-	12,000	0%
Irrigation System (Pump Station)	2,810	5,700	14,000	41%
<b>Stormwater Management Services</b>				
<b>Lake, Lake Bank and Littoral Shelf Maintenance</b>				
<b>Professional Services</b>				
Asset Management	3,429	9,123	65,000	14%
<b>Repairs and Maintenance</b>				
Aquatic Weed Control	7,467	22,401	94,000	24%
Detention Area Maintenance	-	-	3,700	0%
Littoral Shelf Planting	-	-	4,000	0%
Control Structures, Catch Basins & Outfalls	-	1,280	32,000	4%
Midgefly Treatment	-	-	6,000	0%
Lake Bank Erosion Control	-	-	5,000	0%
<b>Preserve Services</b>				
Wetland Maintenance	-	21,950	158,900	14%
Enhancement Area Maintenance	-	60,088	86,400	70%
Creation Area Maintenance	-	2,900	60,900	5%
Shell Path Regrading	-	10,140	18,000	56%
<b>Green Way Trail System</b>				
Green Way Maintenance	3,368	10,105	24,000	42%
Secondary Drainage System	-	3,368	8,000	42%
Herbicide Maintenance	-	-	20,000	0%
Contingencies	-	-	10,418	0%
<b>Road and Street Facilities (Lorraine, Skye Ranch, Latimer)</b>				
<b>Professional Services</b>				
Asset Management	1,877	6,871	35,000	20%
SWFWMD Reporting Re-use System	-	-	3,000	0%
<b>Utility Services</b>				
Electric - Street Lights	1,047	3,422	8,400	41%

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

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Repairs and Maintenance</b>				
<b>Landscape Maintenance</b>				
<b>Lorraine Road</b>				
Routine Maintenance	36,427	147,835	437,130	34%
Pressure Cleaning	-	20,620	9,000	229%
Vehicular Damage	-	-	2,500	0%
Tree Trimming	-	-	24,000	0%
Landscape Replacements	-	-	15,000	0%
Mulch Installation	-	-	26,000	0%
Annuals	-	5,000	18,000	28%
Roadway Lighting	-	-	4,500	0%
Irrigation Repairs	913	5,144	11,000	47%
Hog Damage		-	4,000	0%
Contingencies	-	-	11,023	0%
<b>Skye Ranch Rd, Lattimer, Luna Ln</b>				
Routine Maintenance	8,456	33,823	101,467	33%
Pressure Cleaning	-	11,345	6,000	189%
Vehicular Damage	-	-	2,500	0%
Tree Trimming	-	-	10,000	0%
Landscape Replacements	-	-	9,000	0%
Mulch Installation	-	-	36,000	0%
Annuals	-	3,660	7,000	52%
Roadway Lighting	-	-	500	0%
Irrigation Repairs	-	-	4,000	0%
Hog Damage		-	1,000	0%
Contingencies	-	-	3,549	0%
<b>Community Park</b>				
<b>Professional Services</b>				
Asset Management	1,084	3,266	30,000	11%
<b>Utility Services</b>				
Electric - Snack Shack Lighting	63	299	858	35%
Water and Sewer - Snack Shake Utilities	-	549	2,035	27%
<b>Repairs and Maintenance</b>				
Sand Replacement	-	-	2,000	0%
Janitorial	4,080	16,495	54,000	31%
Gate Repairs and Maintenance	-	-	3,000	0%
Pressure Cleaning	-	-	18,000	0%
<b>Landscape Maintenance</b>				
<b>Floratam Grass Areas</b>				
Mowing/Edging/Weeding	16,768	73,636	250,000	29%
<b>Irrigation System</b>				
Irrigation - Line Distribution System	-	-	2,000	0%

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

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Mulch Installation</b>	-			
Park excluding Playground Areas	-	17,675	6,000	295%
ADA Compliant Mulch for Playground	-	-	2,500	0%
<b>Landscape Replacements</b>	-	-	8,000	0%
<b>Repairs and Maintenance - Snack Shack</b>				
Building Maintenance	-	-	2,000	0%
Miscellaneous Repairs	-	-	5,000	0%
<b>Playground</b>				
Miscellaneous Repairs	-	-	8,000	0%
<b>Dog Park</b>				
Miscellaneous Repairs	-	-	5,000	0%
<b>Outdoor Sport Fields</b>				
Miscellaneous Repairs	-	-	3,500	0%
Outdoor Sports Fields Expense	-	350	6,000	6%
Contingencies	8,000	8,000	10,876	74%
<b>Reserve Allocations</b>				
Extraordinary Capital/Operations	25,417	101,667	305,000	33%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 149,638</b>	<b>\$ 725,550</b>	<b>\$ 2,428,320</b>	<b>30%</b>
Net Increase/ (Decrease) in Fund Balance	358,661	1,113,357	(0)	
Fund Balance - Beginning	1,383,229	552,283	552,283	
Additions to Extraordinary Cap/Oper Reserve	25,417	101,667	305,000	
<b>Fund Balance - Ending</b>	<b>\$ 1,767,307</b>	<b>\$ 1,767,307</b>	<b>\$ 857,283</b>	

Prepared by:

**JPWARD and Associates, LLC**

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

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	1,444	6,123	19,991	31%
Revenue Account	2,035	7,420	24,521	30%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	254,932	925,271	1,022,652	90%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(66,906)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 258,411</b>	<b>\$ 938,814</b>	<b>\$ 1,000,258</b>	<b>94%</b>
 <b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2019	-	-	365,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2019	-	25,000	-	0%
<b>Interest Expense</b>				
Series 2019	-	294,720	589,440	50%
<b>Intragovernmental Transfer Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 319,720</b>	<b>\$ 954,440</b>	<b>33%</b>
 Net Increase/ (Decrease) in Fund Balance	258,411	619,094	45,818	
<b>Fund Balance - Beginning</b>	<b>1,486,145</b>	<b>1,125,462</b>	<b>1,125,462</b>	
<b>Fund Balance - Ending</b>	<b>\$ 1,744,556</b>	<b>\$ 1,744,556</b>	<b>\$ 1,171,280</b>	

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**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, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	260	1,099	3,576	31%
Revenue Account	-	-	4	0%
Capitalized Interest Account	-	7	58	13%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	46,678	169,416	183,003	93%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(8,007)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 46,937</b>	<b>\$ 170,522</b>	<b>\$ 178,634</b>	<b>95%</b>
 <b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2022-1	-	-	35,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2022-1	-	-	-	0%
<b>Interest Expense</b>				
Series 2022-1	-	66,889	133,778	50%
<b>Intragovernmental Transfer Out</b>	-	2,143	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 69,032</b>	<b>\$ 168,778</b>	<b>41%</b>
 Net Increase/ (Decrease) in Fund Balance	46,937	101,490	9,856	
Fund Balance - Beginning	249,956	193,260	193,260	
<b>Fund Balance - Ending</b>	<b>\$ 296,893</b>	<b>\$ 294,750</b>	<b>\$ 203,116</b>	

Prepared by:

**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, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	1,394	5,911	19,297	31%
Revenue Account	2	7	20	36%
Capitalized Interest Account	-	-	3	0%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	245,716	891,822	986,846	90%
Special Assessments - Prepayments	32,381	32,381	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(65,785)	0%
<b>Intragovernmental Transfer In</b>				
<b>Total Revenue and Other Sources:</b>	<b>\$ 279,493</b>	<b>\$ 930,122</b>	<b>\$ 940,381</b>	<b>99%</b>
 <b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2022-2	-	-	205,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2022-2	-	15,000	-	0%
<b>Interest Expense</b>				
Series 2022-2	-	358,073	716,145	50%
<b>Intragovernmental Transfer Out</b>				
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 373,073</b>	<b>\$ 921,145</b>	<b>41%</b>
 Net Increase/ (Decrease) in Fund Balance				
Fund Balance - Beginning	279,493	557,049	19,236	
<b>Fund Balance - Ending</b>	<b>1,263,952</b>	<b>986,396</b>	<b>986,396</b>	
	<b>\$ 1,543,445</b>	<b>\$ 1,543,445</b>	<b>\$ 1,005,632</b>	

Prepared by:

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

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	817	3,463	11,305	31%
Revenue Account	697	2,602	5,845	45%
Capitalized Interest Account	-	-	2,207	0%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	143,504	520,845	575,619	90%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(37,825)	0%
<b>Intragovernmental Transfer In</b>				
<b>Total Revenue and Other Sources:</b>	<b>\$ 145,018</b>	<b>\$ 526,910</b>	<b>\$ 557,151</b>	<b>95%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2022-2	-	-	115,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2022-2	-	-	-	0%
<b>Interest Expense</b>				
Series 2022-2	-	212,678	425,355	50%
<b>Intragovernmental Transfer Out</b>				
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 212,678</b>	<b>\$ 540,355</b>	<b>39%</b>
Net Increase/ (Decrease) in Fund Balance	145,018	314,233	16,796	
Fund Balance - Beginning	690,242	521,027	521,027	
<b>Fund Balance - Ending</b>	<b>\$ 835,260</b>	<b>\$ 835,260</b>	<b>\$ 537,823</b>	

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 January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Construction Account	1	5	-	0%
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 1</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>\$ 1</b>	<b>\$ 5</b>	<b>\$ -</b>	
<b>Fund Balance - Beginning</b>	<b>\$ (53,587)</b>	<b>\$ (53,591)</b>	<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ (53,586)</b>	<b>\$ (53,586)</b>	<b>\$ -</b>	

Prepared by:

**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, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Construction Account	7	19	-	0%
<b>Operating Transfers In (From Other Funds)</b>	-	2,143	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 7</b>	<b>\$ 2,163</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>\$ 7</b>	<b>\$ 2,163</b>	<b>\$ -</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 21,907</b>	<b>\$ 19,757</b>	<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ 21,914</b>	<b>\$ 21,920</b>	<b>\$ -</b>	

Prepared by:

**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, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Operating Transfers In (From Other Funds)	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ 61,353	\$ 61,353	\$ -	-
<b>Fund Balance - Ending</b>	<b>\$ 61,353</b>	<b>\$ 61,353</b>	<b>\$ -</b>	<b>-</b>

Prepared by:

**JPWARD and Associates, LLC**

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

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	42	179	-	0%
Cost of Issuance	-	-	-	0%
Operating Transfers In (From Other Funds)	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 42</b>	<b>\$ 179</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	\$ 42	\$ 179	\$ -	
Fund Balance - Beginning	\$ (1,279,203)	\$ (1,279,340)	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ (1,279,161)</b>	<b>\$ (1,279,161)</b>	<b>\$ -</b>	

Prepared by:

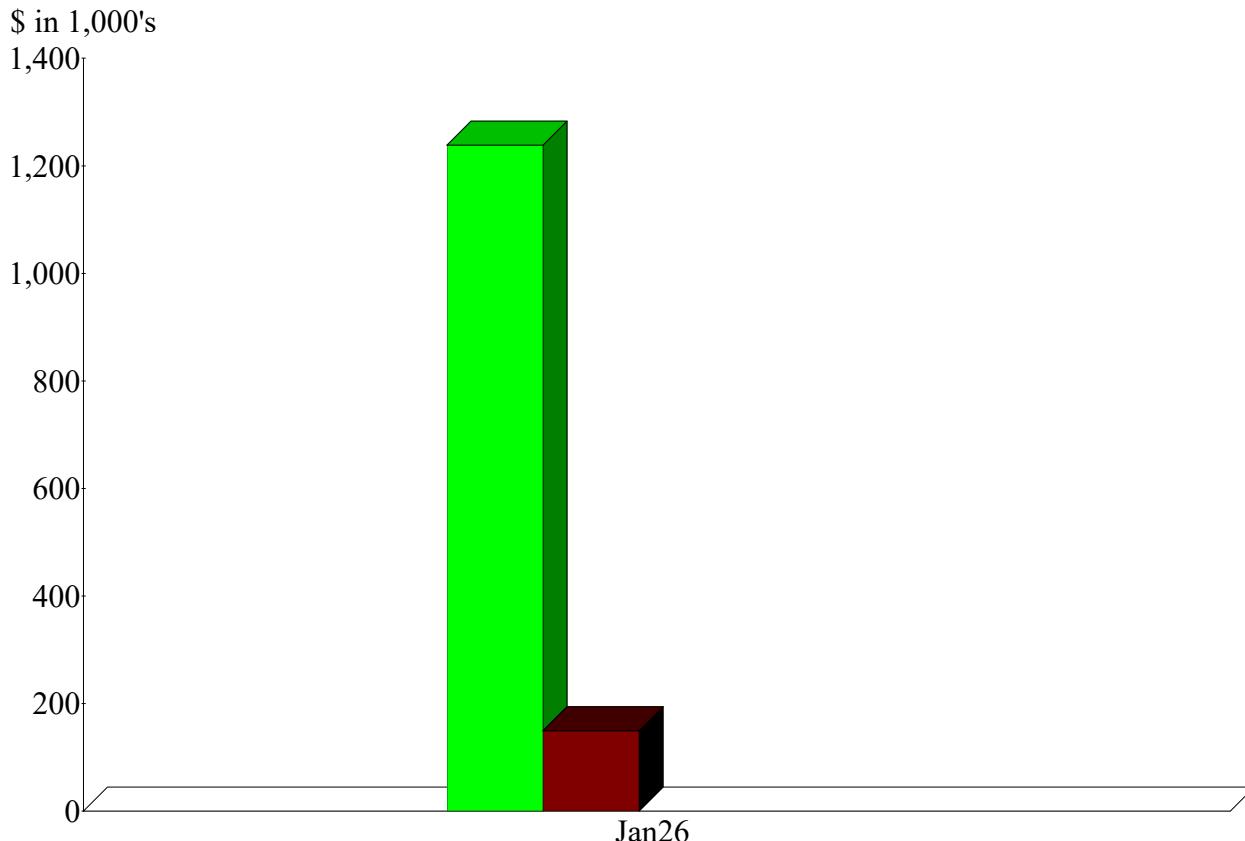
**JPWARD and Associates, LLC**

# LT Ranch Community Development District

## Income and Expense by Month

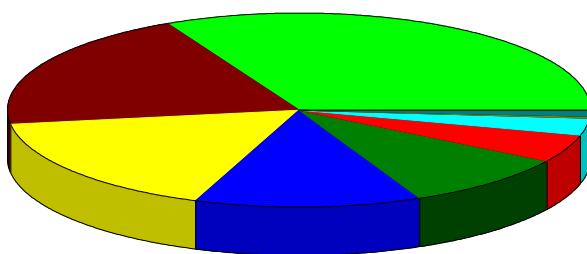
January 2026

Income  
Expense



## Expense Summary January 2026

5410000 · Road and Street Facilities	32.56%
5720000 · Community Park (CP-1-Turner P]	20.04
9099000 · Reserve Additons	16.99
5130000 · Financial and Administrative	12.67
5380000 · Stormwater Management Services	9.53
5370000 · Conservation and Resource Mgmt	4.62
5120000 · Executive	2.95
5190000 · Other General Government Serv.	0.37
5110000 · Legislative	0.27
Total	\$149,638.17



By Account