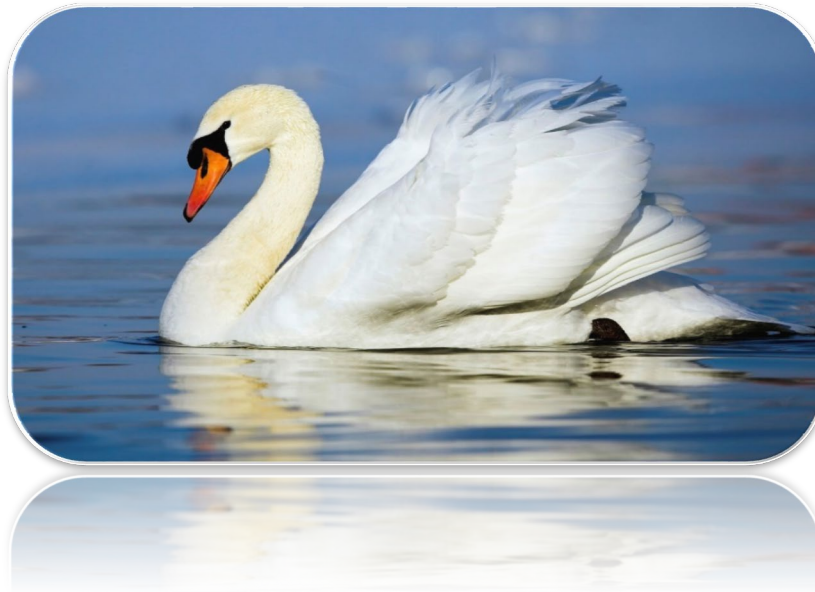


LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2024

FISCAL YEAR 2024

PREPARED BY:

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

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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 July 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	\$ 933,689	-	-	-	-	-	-	-	-	-	-	-	\$ 933,689
Debt Service Fund													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	476,150	85,090	459,173	268,961	-	-	-	-	-	-	-	1,289,373
Revenue Account	-	528,300	89,430	445,803	-	-	-	-	-	-	-	-	1,063,532
Capitalized Interest	-	-	1,559	232	208,011	-	-	-	-	-	-	-	209,801
Prepayment Account	-	3,168	-	-	-	-	-	-	-	-	-	-	3,168
Construction Account	-	-	-	-	-	399	9	-	-	-	-	-	408
Cost of Issuance Account	-	-	-	-	-	-	-	-	1,579	-	-	-	1,579
Due from Other Funds													
General Fund	-	67	12	64	-	-	-	-	-	-	-	-	143
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Capital Projects Fund	37,530	-	-	-	-	-	-	-	-	-	-	-	37,530
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	-	-	-	-	-	-	-	-	-	-	2,089,047	-	2,089,047
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	36,450,953	-	36,450,953
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	13,954,303	13,954,303
Total Assets	\$ 971,605	\$ 1,007,685	\$ 176,090	\$ 905,272	\$ 476,971	\$ 399	\$ 19,756	\$ 61,353	\$ 1,579	\$ -	\$ 38,540,000	\$ 13,954,303	\$ 56,115,013
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)	143	-	-	-	-	-	-	-	-	-	-	-	143
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	\$ 6,623	\$ -	\$ -	\$ -	\$ -	\$ 54,012	\$ -	\$ -	\$ 1,293,146	\$ 37,530	\$ 38,540,000	\$ -	\$ 39,931,311
Fund Equity and Other Credits													
Investment in General Fixed Assets													
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	-	79,792	18,650	58,245	476,971	17	-	(21,883)	(1,291,568)	(37,530)	-	-	(717,304)
Unassigned													
Beginning: October 1, 2023 (Unaudited)	1	-	-	-	-	-	-	-	-	-	-	-	1
Results from Current Operations	964,981	-	-	-	-	-	-	-	-	-	-	-	964,981
Total Fund Equity and Other Credits	\$ 964,982	\$ 1,007,685	\$ 176,090	\$ 905,272	\$ 476,971	\$ (53,613)	\$ 19,756	\$ 61,353	\$ (1,291,568)	\$ (37,530)	\$ -	\$ 13,954,303	\$ 16,183,702
Total Liabilities, Fund Equity and Other Credits	\$ 971,605	\$ 1,007,685	\$ 176,090	\$ 905,272	\$ 476,971	\$ 399	\$ 19,756	\$ 61,353	\$ 1,579	\$ -	\$ 38,540,000	\$ 13,954,303	\$ 56,115,013

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (162,626)	0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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	1,700,081	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	-	-	-	-	-	-	-	-	-	-	-	-	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	\$ 2,112,707	\$ 2,024,106	104%
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	37,500	45,000	83%
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	22,500	27,000	83%
Assessment Roll Services	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	21,250	25,500	83%
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													
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	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 July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	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	25,663	23,400	110%
Repairs and Maintenance													
Irrigation System (Line Distribution)	-	-	-	370	-	-	-	-	-	-	370	7,000	5%
Irrigation System (Pump Station)	-	2,630	-	1,144	-	-	-	-	-	-	3,774	14,000	27%
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	21,000	28,000	75%
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	2,600	12,800	20%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	3,467	3,466	6,933	18,000	39%
Detention Area Maintenance	-	-	-	-	925	-	-	925	-	-	1,850	4,200	44%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Planting	-	-	2,184	-	-	-	-	-	-	-	2,184	3,000	73%
Control Structures, Catch Basins & Outfalls	-	-	-	-	3,500	-	-	-	-	1,800	5,300	27,500	19%
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	53,038	55,000	96%
Preserve Maintenance	-	-	-	-	-	-	-	-	14,750	-	14,750	-	N/A
Creation Area Maintenance	-	-	-	-	-	-	4,788	1,075	-	10,650	16,513	4,000	413%
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	9,375	12,500	75%
SWFWMD Reporting Re-use System	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Utility Services													
Electric - Street Lights	751	738	776	844	860	733	696	612	554	585	7,149	12,600	57%
Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	16,140	0%
Repairs and Maintenance													
Landscape Maintenance													
Periodic Maintenance	-	54,829	-	13,867	55,219	-	22,899	4,796	68,696	-	220,306	290,000	76%
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 July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	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	-	73,884	99,000	75%
Community Park													
Professional Services													
Asset Management	-	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	11,625	15,500	75%
Park Staffing	-	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	30,000	40,000	75%
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	37,370	33,000	113%
Landscape Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Floratam Grass Areas	-	4,302	-	4,776	14,802	-	4,776	-	14,329	-	42,986	42,000	102%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bermuda Grass Area													
Mowing Area	-	-	-	3,150	12,600	-	3,150	-	9,450	-	28,350	75,600	38%
Agronomic Scope	-	-	-	3,520	14,080	-	3,520	-	10,560	-	31,680	42,240	75%
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	-	15,754	9,000	175%
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	-	4,500	11,400	39%
Snack Shack													
Utility Services													
Electric	-	-	-	-	-	-	-	-	-	1,549	1,549	5,000	31%
Water and Sewer	-	201	162	143	141	135	146	173	158	-	1,259	7,000	18%
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	-	-	-	-	-	-	665	2,400	28%
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	1,147,726	2,024,106	57%
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	\$ 1,147,726	\$ 2,024,106	57%
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)	964,981	-	-
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	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	\$ 964,982	\$ -	-

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest 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	20,935	-	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	24,536	-	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	988,464	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	\$ 1,061,402	\$ 1,021,209	104%
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	-	-	25,000	-	N/A
Interest Expense													
Series 2019	-	305,805	-	-	-	-	-	305,805	-	-	611,610	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	\$ -	\$ -	\$ 981,610	\$ 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	79,792	(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	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	\$ 1,007,685	\$ (2,213)	

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

Description	October	November	December	January	February	March	April	May	June	July	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	3,736	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	1	1	-	-	2	-	N/A
Capitalized Interest Account	318	332	22	25	26	27	30	31	4	5	819	-	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	181,250	183,003	99%
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	\$ 4,082	\$ 1,626	\$ 678	\$ 384	\$ 185,808	\$ 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	4,082	(96,953)	678	384	18,650	76,346	
Fund Balance - Beginning	157,440	158,132	128,317	166,730	177,571	266,497	267,900	271,982	175,029	175,707	157,440	-	
Fund Balance - Ending	\$ 158,132	\$ 128,317	\$ 166,730	\$ 177,571	\$ 266,497	\$ 267,900	\$ 271,982	\$ 175,029	\$ 175,707	\$ 176,090	\$ 176,090	\$ 76,346	

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

Description	October	November	December	January	February	March	April	May	June	July	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	20,160	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	1	1	2	3	4	2	2	15	-	N/A
Capitalized Interest Account	1,703	1,778	112	116	116	109	117	113	1	1	4,166	-	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	954,049	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	\$ 978,390	\$ 1,355,089	72%
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	58,245	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	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	\$ 905,272	\$ 369,112	

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

Description	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Reserve Account	-	849	1,158	2,006	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	N/A
Capitalized Interest Account	-	645	886	1,531	-	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	\$ 476,971	\$ -	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	476,971	-	
Fund Balance - Beginning	-	473,434	474,928	-	-	
Fund Balance - Ending	\$ 473,434	\$ 474,928	\$ 476,971	\$ 476,971	\$ -	

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 July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income													
Construction Account	2	2	2	2	2	2	2	2	2	2	17	-	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	\$ 17	\$ -	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	\$ 17	\$ -	-
Fund Balance - Beginning	\$ (53,630)	\$ (53,628)	\$ 703,572	\$ 703,573	\$ 703,575	\$ 703,577	\$ 703,578	\$ 703,580	\$ 703,582	\$ 703,583	\$ (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	\$ (53,613)	\$ -	-

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest 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	\$ -
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	\$ -

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest 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)	\$ 83,236	\$ -	
Fund Balance - Ending	\$ 83,332	\$ 83,432	\$ 96	\$ 196	\$ 295	\$ 388	\$ 488	\$ (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 July 31, 2024

Description	May	June	July	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	17	-	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:	<u>\$ 7,231,566</u>	<u>\$ 10</u>	<u>\$ 7</u>	<u>\$ 7,231,583</u>	<u>\$ -</u>	<u>N/A</u>
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:	<u>\$ 8,523,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,523,151</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ (1,291,585)	\$ 10	\$ 7	\$ (1,291,568)	\$ -	
Fund Balance - Beginning	\$ -	\$ (1,291,585)	\$ (1,291,574)	\$ -	\$ -	
Fund Balance - Ending	<u>\$ (1,291,585)</u>	<u>\$ (1,291,574)</u>	<u>\$ (1,291,568)</u>	<u>\$ (1,291,568)</u>	<u>\$ -</u>	

Prepared by:

JWARD and Associates, LLC

LT Ranch Community Development District
Capital Projects Fund - Lorraine Road
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Developer Contributions													
TM - Lorraine Rd Widening	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,129	\$ 160,000	\$ -	\$ -	\$ 163,129	\$ -	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,129	\$ 160,000	\$ -	\$ -	\$ 163,129	\$ -	N/A
Expenditures and Other Uses													
Professional Services													
Legal - Lorraine Rd Widening	786	-	1,513	-	-	-	-	160,000	34,628	-	196,927	-	N/A
Legal - General Counsel	-	-	-	-	-	-	-	1,825	897	180	2,902	-	N/A
Repairs & Maintenance													
Contingencies	-	830	-	-	-	-	-	-	-	-	830	-	-
Capital Outlay													
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Construction in Progress	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 786	\$ 830	\$ 1,513	\$ -	\$ -	\$ -	\$ -	\$ 161,825	\$ 35,525	\$ 180	\$ 200,658	\$ -	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)	\$ -	\$ -	-
Fund Balance - Ending	\$ (786)	\$ (1,616)	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ (1,513)	\$ 1,616	\$ (209)	\$ (35,734)	\$ (35,914)	\$ (37,530)	\$ -	-