

LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2024

FISCAL YEAR 2025

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 November 30, 2024**

	Governmental Funds											Account Groups		Totals (Memorandum Only)		
	Debt Service Funds					Capital Project Funds					Lorraine Road	General Long Term Debt	General Fixed Assets			
	General Fund	Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2022-2	Series 2024							
Assets																
Cash and Investments																
General Fund - Invested Cash	\$ 707,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 707,900
Debt Service Fund																
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	475,650	85,090	459,173	268,961	-	-	-	-	-	-	-	-	-	-	1,288,873
Revenue Account	-	248,647	25,248	95,786	-	-	-	-	-	-	-	-	-	-	-	369,680
Capitalized Interest	-	-	353	1	-	-	-	-	-	-	-	-	-	-	-	354
Prepayment Account	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	500
Construction Account	-	-	-	-	-	406	10	-	-	13,328	-	-	-	-	-	13,743
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds																
General Fund	-	66,705	12,222	64,285	37,578	-	-	-	-	-	-	-	-	-	-	180,791
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	224	-	-	-	-	-	-	-	-	-	-	-	-	-	-	224
Other Assets - Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets - Non-Current	5,346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,346
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	19,747	61,353	-	-	-	-	-	-	-	81,100
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	-	1,533,659	-	-	1,533,659
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	-	37,006,341	-	-	37,006,341
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-	-	13,954,303	-	13,954,303
Total Assets	\$ 713,470	\$ 791,501	\$ 122,913	\$ 619,245	\$ 306,539	\$ 406	\$ 19,757	\$ 61,353	\$ 13,328	\$ -	\$ -	\$ -	\$ 38,540,000	\$ 13,954,303	\$ -	\$ 55,142,814

**LT Ranch Community Development District
Balance Sheet
for the Period Ending November 30, 2024**

	Governmental Funds											Account Groups		Totals (Memorandum Only)			
	Debt Service Funds					Capital Project Funds					Lorraine Road	General Long	General Fixed				
	General Fund	Series 2019	Series 2022-1	Series 2022-2	Series 2024	Series 2019	Series 2022-1	Series 2022-2	Series 2024	Term Debt		Assets					
Liabilities																	
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	6,480	-	-	-	-	-	-	-	1,293,146	-	-	-	-	-	-	-	1,299,626
Due to Other Funds																	
General Fund	-	-	-	-	-	-	-	-	-	-	224	-	-	-	-	-	224
Debt Service Fund(s)	180,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,791
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	<u>\$ 187,271</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,293,146</u>	<u>\$ 224</u>	<u>\$ 38,540,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,074,653</u>	
Fund Equity and Other Credits																	
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,954,303	-	13,954,303
Fund Balance																	
Restricted																	
Beginning: October 1, 2024 (Unaudited)	-	1,016,541	177,774	914,156	481,220	(53,609)	19,757	61,353	(1,291,554)	-	-	-	-	-	-	-	1,325,637
Results from Current Operations	-	(225,040)	(54,861)	(294,911)	(174,681)	3	-	-	11,735	(224)	-	-	-	-	-	-	(737,978)
Unassigned																	
Beginning: October 1, 2024 (Unaudited)	589,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	589,056
Results from Current Operations	(62,857)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(62,857)
Total Fund Equity and Other Credits	<u>\$ 526,199</u>	<u>\$ 791,501</u>	<u>\$ 122,913</u>	<u>\$ 619,245</u>	<u>\$ 306,539</u>	<u>\$ (53,606)</u>	<u>\$ 19,757</u>	<u>\$ 61,353</u>	<u>\$ (1,279,819)</u>	<u>\$ (224)</u>	<u>\$ -</u>	<u>\$ 13,954,303</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,954,303</u>	<u>\$ 15,068,161</u>	
Total Liabilities, Fund Equity and Other Credits	<u>\$ 713,470</u>	<u>\$ 791,501</u>	<u>\$ 122,913</u>	<u>\$ 619,245</u>	<u>\$ 306,539</u>	<u>\$ 406</u>	<u>\$ 19,757</u>	<u>\$ 61,353</u>	<u>\$ 13,328</u>	<u>\$ -</u>	<u>\$ 38,540,000</u>	<u>\$ 13,954,303</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,142,814</u>		

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ (162,626)	0%
Cash Available Fund FY 2025 Operations	-	-	-	65,419	0%
Interest					
Interest - General Checking	-	-	-	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	5	133,405	133,409	2,067,227	6%
Special Assessments - Off-Roll	-	-	-	-	N/A
Contributions Private Sources					
TM - Lorraine Rd Widening	-	-	-	-	N/A
Taylor Morrison	-	-	-	-	N/A
Note Proceeds					
	-	-	-	-	N/A
Developer Funding for Carryforward					
	-	-	-	162,626	0%
Developer Funding - Initial Reserve					
	-	-	-	250,000	0%
Intragovernmental Transfer In					
	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5	\$ 133,405	\$ 133,409	\$ 2,382,646	6%
Expenditures and Other Uses					
Executive					
Professional Management	4,167	4,167	8,333	50,000	17%
Financial and Administrative					
Audit Services	-	-	-	5,900	0%
Accounting Services	2,250	2,250	4,500	27,000	17%
Assessment Roll Services	2,125	2,125	4,250	25,500	17%
Arbitrage Rebate Services	-	-	-	1,500	0%
Other Current Charges & Obligations					
Sarasota County RE Tax	-	29	29	-	N/A
Other Contractual Services					
Legal Advertising	-	-	-	2,000	0%
Trustee Services	-	-	-	17,600	0%
Dissemination Agent Services	-	-	-	8,000	0%
Bond Amortization Schedules	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	-	-	-	600	0%

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services					
Postage, Freight & Messenger	-	-	-	200	0%
Computer Services - Website Development	-	-	-	2,000	0%
Insurance	27,316	-	27,316	70,000	39%
Printing & Binding	-	-	-	400	0%
Subscription & Memberships	-	175	175	175	100%
Rentals	-	-	-	-	N/A
Legal Services					
Legal - General Counsel	-	-	-	10,000	0%
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	-	-	-	7,500	0%
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 Milton	3,465	48,917	52,382	-	N/A
Conservation and Resource MGMT					
Re-Use System					
Utility Services					
Electric Service	55	-	55	-	N/A
Re-Use Water (Sarasota County)	-	3,524	3,524	36,450	10%
Repairs and Maintenance					
Irrigation System (Line Distribution)	-	-	-	12,000	0%
Irrigation System (Pump Station)	-	-	-	16,000	0%

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LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services					
Lake, Lake Bank and Littoral Shelf Maintenance					
Professional Services					
Asset Management	-	4,767	4,767	57,200	8%
Repairs and Maintenance					
Aquatic Weed Control	-	-	-	94,000	0%
Littoral Shelf - Invasive Plant Control	-	2,987	2,987	-	N/A
Lake Bank Maintenance	-	11,947	11,947	-	N/A
Detention Area Maintenance	-	-	-	4,200	0%
Water Quality Testing	-	-	-	-	N/A
Littoral Shelf Planting	-	-	-	4,000	0%
Control Structures, Catch Basins & Outfalls	2,100	-	2,100	25,000	8%
Preserve Services					
Shell Path Regrading	-	-	-	15,000	0%
Wetland Maintenance	-	130	130	158,900	0%
Enhancement Area Maintenance	-	-	-	86,400	0%
Preserve Maintenance	-	-	-	-	N/A
Creation Area Maintenance	-	-	-	60,900	0%
Green Way Maintenance	-	-	-	27,600	0%
Contingencies	-	-	-	9,520	0%
Operating Supplies	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A

**LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Lorraine Road Maintenance					
Professional Services					
Asset Management	-	2,383	2,383	28,600	8%
SWFWMD Reporting Re-use System	-	-	-	3,000	0%
Utility Services					
Electric - Street Lights	580	562	1,142	10,000	11%
Irrigation Water	-	-	-	-	N/A
Repairs and Maintenance					
Landscape Maintenance					
Periodic Maintenance	-	22,899	22,899	396,000	6%
Pressure Cleaning	-	-	-	15,000	0%
Frost Damage	-	-	-	-	N/A
Vehicular Damage	-	-	-	8,000	0%
Tree Trimming	-	-	-	25,000	0%
Landscape Replacements	-	-	-	24,000	0%
Mulch Installation	-	-	-	40,000	0%
Annuals	-	-	-	25,000	0%
Roadway Lighting	-	-	-	5,000	0%
Landscape Lighting	-	-	-	-	N/A
Fountain Services	-	-	-	-	N/A
Irrigation Repairs	-	721	721	5,000	14%
Irrigation System - Line Distrib	-	-	-	-	N/A
Irrigation System - Pump Station	-	-	-	-	N/A
Contingencies	-	-	-	12,860	0%
Operating Supplies	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Skye Ranch Rd, Lattimer, Luna Ln Maintenance					
Periodic Maintenance	-	8,209	8,209	100,000	8%

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Community Park					
Professional Services					
Asset Management	-	2,150	2,150	25,800	8%
Park Staffing	-	-	-	43,120	0%
Utility Services					
Electric	-	-	-	-	N/A
Water and Sewer	-	-	-	-	N/A
Repairs and Maintenance					
Sand Replacement	-	-	-	2,000	0%
Janitorial	-	3,980	3,980	51,000	8%
Landscape Maintenance	-	-	-	-	N/A
Floratum Grass Areas	-	19,007	19,007	49,000	39%
Tree Trimming	-	-	-	-	N/A
Bermuda Grass Area					
Mowing Area	-	4,900	4,900	156,000	3%
Agronomic Scope	-	3,520	3,520	-	N/A
Aeration/Venticutting	-	-	-	22,000	0%
Topdressing	-	-	-	10,100	0%
Rye Seeding	-	-	-	5,500	0%
Bahai Maintenance					
Mowing/Edging and Weedeating	-	-	-	-	N/A
Bed Maintenance Services	-	-	-	-	N/A
Landscape Replacements	-	-	-	8,000	0%
Maintenance Amenity Center	-	-	-	-	N/A
Mulch Installation	-	-	-	7,500	0%
Irrigation System - Wet Checks	-	500	500	-	N/A
Irrigation - Line Distribution System	-	1,335	1,335	2,000	67%
Snack Shack					
Utility Services					
Electric	103	72	175	5,000	4%
Water and Sewer	150	-	150	4,000	4%
Building Maintenance	-	-	-	2,000	0%
Miscellaneous Repairs	-	-	-	5,000	0%
Playground					
Miscellaneous Repairs	-	400	400	8,000	5%
Dog Park					
Miscellaneous Repairs	-	-	-	5,000	0%
Outdoor Sport Courts					
Miscellaneous Repairs	-	-	-	3,500	0%
Outdoor Sports Fields - Other	-	2,300	2,300	6,000	38%
Hurricane Repairs	-	-	-	-	N/A
Contingencies	-	-	-	23,247	0%

LT Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Reserves					
Extraordinary Capital/Operations	-	-	-	250,000	N/A
Other Financing Uses					
Note Payable-TM to Fund FY 2022 Operations	-	-	-	-	N/A
Other Fees and Charges					
Discounts/Collection Fees	-	-	-	155,874	N/A
Sub-Total:	42,312	153,955	196,267	2,382,646	8%
Total Expenditures and Other Uses:	\$ 42,312	\$ 153,955	\$ 196,267	\$ 2,382,646	8%
Net Increase/ (Decrease) in Fund Balance	(42,307)	(20,550)	(62,857)	-	
Fund Balance - Beginning	589,056	546,749	589,056	890,985	
Fund Balance - Ending	\$ 546,749	\$ 526,199	\$ 526,199	\$ 890,985	

LT Ranch Community Development District
Debt Service Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	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	1,969	1,912	3,881	22,697	17%
Prepayment Account	-	-	-	-	N/A
Revenue Account	2,231	2,189	4,420	23,410	19%
Capitalized Interest Account	-	-	-	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	2	66,702	66,705	1,022,652	7%
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:	\$ 4,202	\$ 70,804	\$ 75,005	\$ 1,068,759	7%
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2019	-	-	-	355,000	0%
Principal Debt Service - Early Redemptions					
Series 2019	-	-	-	-	N/A
Interest Expense					
Series 2019	-	300,045	300,045	601,260	50%
Operating Transfers Out (To Other Funds)					
-	-	-	-	-	N/A
Other Fees and Charges					
Discounts for Early Payment	-	-	-	66,906	0%
Total Expenditures and Other Uses:	\$ -	\$ 300,045	\$ 300,045	\$ 1,023,166	29%
Net Increase/ (Decrease) in Fund Balance	4,202	(229,241)	(225,040)	45,593	
Fund Balance - Beginning	1,016,541	1,020,743	1,016,541	914,265	
Fund Balance - Ending	\$ 1,020,743	\$ 791,501	\$ 791,501	\$ 959,858	

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 November 30, 2024

Description	October	November	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	352	342	694	4,050	17%
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	1	1	-	N/A
Capitalized Interest Account	9	11	20	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	-	12,222	12,222	183,003	7%
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:	\$ 361	\$ 12,576	\$ 12,937	\$ 187,053	7%
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2022-1	-	-	-	35,000	0%
Principal Debt Service - Early Redemptions					
Series 2022-1	-	-	-	-	N/A
Interest Expense					
Series 2022-1	-	67,799	67,799	135,598	50%
Operating Transfers Out (To Other Funds)					
-	-	-	-	-	N/A
Other Fees and Charges					
Discounts for Early Payment	-	-	-	8,007	0%
Total Expenditures and Other Uses:	\$ -	\$ 67,799	\$ 67,799	\$ 178,605	38%
Net Increase/ (Decrease) in Fund Balance	361	(55,223)	(54,861)	8,448	
Fund Balance - Beginning	177,774	178,136	177,774	277,923	
Fund Balance - Ending	\$ 178,136	\$ 122,913	\$ 122,913	\$ 286,371	

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 November 30, 2024

Description	October	November	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	1,899	1,846	3,746	21,855	17%
Prepayment Account	-	-	-	-	N/A
Revenue Account	2	2	4	-	N/A
Capitalized Interest Account	1	1	2	6,250	0%
Special Assessments - Prepayments					
Special Assessments - On Roll	2	64,283	64,285	986,847	7%
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:	\$ 1,905	\$ 66,132	\$ 68,037	\$ 1,014,952	7%
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2022-2	-	-	-	195,000	0%
Principal Debt Service - Early Redemptions					
Series 2022-2	-	-	-	-	N/A
Interest Expense					
Series 2022-2	-	362,948	362,948	725,895	50%
Operating Transfers Out (To Other Funds)					
-	-	-	-	-	N/A
Other Fees and Charges					
Discounts for Early Payment	-	-	-	65,785	0%
Total Expenditures and Other Uses:	\$ -	\$ 362,948	\$ 362,948	\$ 986,680	37%
Net Increase/ (Decrease) in Fund Balance	1,905	(296,815)	(294,911)	28,272	
Fund Balance - Beginning	914,156	916,060	914,156	1,412,538	
Fund Balance - Ending	\$ 916,060	\$ 619,245	\$ 619,245	\$ 1,440,810	

Prepared by:

JPWARD and Associates, LLC

LT Ranch Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ 204,473	0%
Interest Income					
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account	1,113	1,081	2,194	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	-	-	-	N/A
Capitalized Interest Account	877	865	1,742	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	1	37,577	37,578	575,619	7%
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds					
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,991	\$ 39,524	\$ 41,515	\$ 780,092	5%
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2022-2	-	-	-	110,000	0%
Principal Debt Service - Early Redemptions					
Series 2022-2	-	-	-	-	N/A
Interest Expense					
Series 2022-2	-	204,473	204,473	419,708	49%
Operating Transfers Out (To Other Funds)					
Other Fees and Charges	-	11,722	11,722	-	N/A
Discounts for Early Payment	-	-	-	37,080	0%
Total Expenditures and Other Uses:	\$ -	\$ 216,195	\$ 216,195	\$ 566,788	38%
Net Increase/ (Decrease) in Fund Balance	1,991	(176,672)	(174,681)	213,304	
Fund Balance - Beginning	481,220	483,211	481,220	473,434	
Fund Balance - Ending	\$ 483,211	\$ 306,539	\$ 306,539	\$ 686,738	

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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 November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income					
Construction Account	2	2	3	-	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:	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>N/A</u>
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:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 2	\$ 3	\$ -	
Fund Balance - Beginning	\$ (53,609)	\$ (53,607)	\$ (53,609)	\$ -	
Fund Balance - Ending	<u>\$ (53,607)</u>	<u>\$ (53,606)</u>	<u>\$ (53,606)</u>	<u>\$ -</u>	

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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 November 30, 2024

Description	October	November	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:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
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:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ 19,757	\$ 19,757	\$ 19,757	\$ -	-
Fund Balance - Ending	<u>\$ 19,757</u>	<u>\$ 19,757</u>	<u>\$ 19,757</u>	<u>\$ -</u>	<u>-</u>

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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 November 30, 2024

Description	October	November	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:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
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 2022-2 Bonds	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	
Fund Balance - Beginning	<u>\$ 61,353</u>	<u>\$ 61,353</u>	<u>\$ 61,353</u>	<u>\$ -</u>	
Fund Balance - Ending	<u><u>\$ 61,353</u></u>	<u><u>\$ 61,353</u></u>	<u><u>\$ 61,353</u></u>	<u><u>\$ -</u></u>	

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JPWARD and Associates, LLC

LT Ranch Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income					
Construction Account	-	-	-	-	N/A
Cost of Issuance	7	6	13	-	N/A
Debt Proceeds	-	-	-	-	N/A
Developer Contributions	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	11,722	11,722	-	N/A
Total Revenue and Other Sources:	\$ 7	\$ 11,729	\$ 11,735	\$ -	N/A
Expenditures and Other Uses					
Executive					
Professional Management	-	-	-	-	N/A
Other General Government Services					
Engineering Services	-	-	-	-	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 2024 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	\$ 7	\$ 11,729	\$ 11,735	\$ -	
Fund Balance - Beginning	\$ (1,291,554)	\$ (1,291,547)	\$ (1,291,554)	\$ -	
Fund Balance - Ending	\$ (1,291,547)	\$ (1,279,819)	\$ (1,279,819)	\$ -	

Prepared by:

JPWARD and Associates, LLC

**LT Ranch Community Development District
Capital Projects Fund - Lorraine Road
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Developer Contributions					
TM - Lorraine Rd Widening	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses					
Professional Services					
Legal - Lorraine Rd Widening	-	-	-	-	N/A
Legal - General Counsel	-	224	224	-	N/A
Repairs & Maintenance					
Contingencies	-	-	-	-	-
Capital Outlay					
Engineering	-	-	-	-	N/A
Construction in Progress	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 224	\$ 224	-	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ (224)	\$ (224)	\$ -	-
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Ending	\$ -	\$ (224)	\$ (224)	\$ -	-