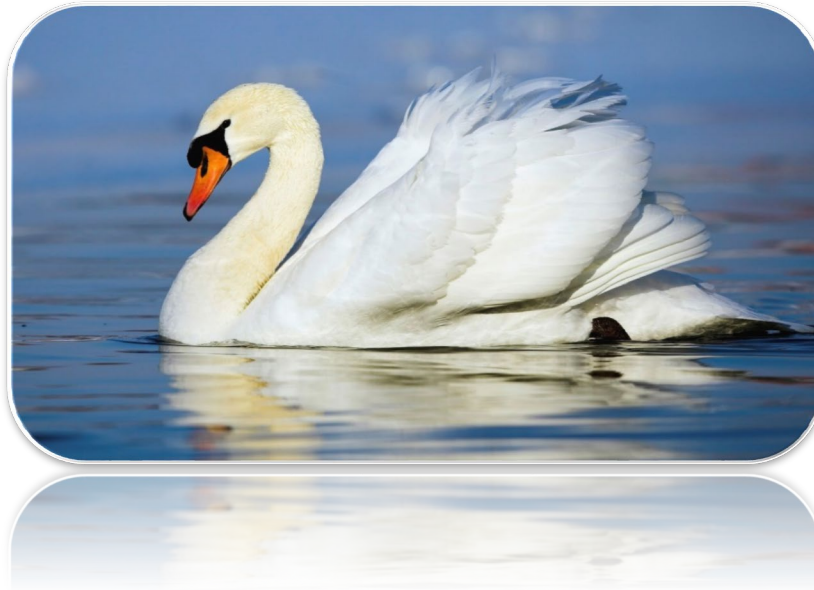


LT RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 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 December 31, 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	\$ 1,267,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,267,591
Debt Service Fund															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	475,650	85,090	459,173	268,961	-	-	-	-	-	-	-	-	-	1,288,873
Revenue Account	-	690,093	48,307	218,786	71,902	-	-	-	-	-	-	-	-	-	1,029,089
Capitalized Interest	-	-	672	1	-	-	-	-	-	-	-	-	-	-	673
Prepayment Account	-	500	-	-	-	-	-	-	-	-	-	-	-	-	500
Construction Account	-	-	-	-	-	407	10	-	13,373	-	-	-	-	-	13,790
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds															
General Fund	-	226,981	41,590	218,748	127,871	-	-	-	-	-	-	-	-	-	615,190
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	11,503	-	-	-	-	-	-	-	-	-	-	-	-	-	11,503
Other Assets - Current	312,893	-	-	-	-	-	-	-	-	-	-	-	-	-	312,893
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	-	-	-	-	-	-	-	-	-	-	-	2,465,591	-	-	2,465,591
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	36,069,409	-	-	36,069,409
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-	13,954,303	-	13,954,303
Total Assets	\$ 1,597,332	\$ 1,393,224	\$ 175,659	\$ 896,708	\$ 468,733	\$ 407	\$ 19,757	\$ 61,353	\$ 13,373	\$ -	\$ -	\$ 38,535,000	\$ 13,954,303	\$ 57,115,850	

**LT Ranch Community Development District
Balance Sheet
for the Period Ending December 31, 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					
Liabilities														
Accounts Payable & Payroll Liabilities	\$ -	\$ 312,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,893
Due to Developer	6,480	-	-	-	-	-	-	-	-	1,293,146	-	-	-	1,299,626
Due to Other Funds														
General Fund	-	-	-	-	-	-	-	-	-	-	11,503	-	-	11,503
Debt Service Fund(s)	615,190	-	-	-	-	-	-	-	-	-	-	-	-	615,190
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	-	-	-	-	-	-	-	-	-	-	-	15,030,000	-	15,030,000
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	\$ 621,670	\$ 312,893	\$ -	\$ -	\$ -	\$ 54,012	\$ -	\$ -	\$ 1,293,146	\$ 11,503	\$ 38,535,000	\$ -	\$ -	\$ 40,828,224
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	-	63,790	(2,115)	(17,448)	(12,486)	5	-	-	11,780	(11,503)	-	-	-	32,023
Unassigned														
Beginning: October 1, 2024 (Unaudited)	589,056	-	-	-	-	-	-	-	-	-	-	-	-	-
Allocation of Fund Balance														
Funds Un-Allocated at September 30, 2024	176,430	-	-	-	-	-	-	-	-	-	-	-	-	176,430
System-Wide Reserves	250,000	-	-	-	-	-	-	-	-	-	-	-	-	250,000
Reserve for First Two Months Operations	162,626	-	-	-	-	-	-	-	-	-	-	-	-	162,626
Results of Current Operations	386,606	-	-	-	-	-	-	-	-	-	-	-	-	386,606
Total Fund Equity and Other Credits	\$ 975,663	\$ 1,080,331	\$ 175,659	\$ 896,708	\$ 468,733	\$ (53,604)	\$ 19,757	\$ 61,353	\$ (1,279,773)	\$ (11,503)	\$ -	\$ 13,954,303	\$ -	\$ 16,287,626
Total Liabilities, Fund Equity and Other Credits	\$ 1,597,332	\$ 1,393,224	\$ 175,659	\$ 896,708	\$ 468,733	\$ 407	\$ 19,757	\$ 61,353	\$ 13,373	\$ -	\$ 38,535,000	\$ 13,954,303	\$ -	\$ 57,115,850

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

Description	October	November	December	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	572,251	705,661	2,067,227	34%
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	\$ 572,251	\$ 705,661	\$ 2,382,646	30%
Expenditures and Other Uses						
Executive						
Professional Management	4,167	4,167	4,167	12,500	50,000	25%
Financial and Administrative						
Audit Services	-	-	-	-	5,900	0%
Accounting Services	2,250	2,250	2,250	6,750	27,000	25%
Assessment Roll Services	2,125	2,125	2,125	6,375	25,500	25%
Arbitrage Rebate Services	-	-	-	-	1,500	0%
Other Current Charges & Obligations						
Sarasota County RE Tax	-	29	-	29	-	N/A
Other Contractual Services						
Legal Advertising	-	-	552	552	2,000	28%
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 December 31, 2024

Description	October	November	December	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	-	946	28,262	70,000	40%
Printing & Binding	-	-	-	-	400	0%
Subscription & Memberships	-	175	-	175	175	100%
Rentals	-	-	-	-	-	N/A
Legal Services						
Legal - General Counsel	-	-	3,466	3,466	10,000	35%
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	-	-	424	424	7,500	6%
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	29,474	81,856	-	N/A
Conservation and Resource MGMT						
Re-Use System						
Utility Services						
Electric Service	55	-	-	55	-	N/A
Re-Use Water (Sarasota County)	-	3,524	10,049	13,573	36,450	37%
Repairs and Maintenance						
Irrigation System (Line Distribution)	-	-	-	-	12,000	0%
Irrigation System (Pump Station)	-	-	-	-	16,000	0%

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	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	9,533	57,200	17%
Repairs and Maintenance						
Aquatic Weed Control	-	-	7,467	7,467	94,000	8%
Littoral Shelf - Invasive Plant Control	-	2,987	-	2,987	-	N/A
Lake Bank Maintenance	-	11,947	-	11,947	-	N/A
Detention Area Maintenance	-	-	925	925	4,200	22%
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	390	520	158,900	0%
Enhancement Area Maintenance	-	-	8,150	8,150	86,400	9%
Preserve Maintenance	-	-	-	-	-	N/A
Creation Area Maintenance	-	-	1,075	1,075	60,900	2%
Green Way Maintenance	-	-	1,100	1,100	27,600	4%
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 December 31, 2024

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Lorraine Road Maintenance						
Professional Services						
Asset Management	-	2,383	2,383	4,767	28,600	17%
SWFWMD Reporting Re-use System	-	-	-	-	3,000	0%
Utility Services						
Electric - Street Lights	580	562	708	1,850	10,000	19%
Irrigation Water	-	-	-	-	-	N/A
Repairs and Maintenance						
Landscape Maintenance						
Periodic Maintenance	-	22,899	14,231	37,130	396,000	9%
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	-	-	11,005	11,005	40,000	28%
Annuals	-	-	7,785	7,785	25,000	31%
Roadway Lighting	-	-	-	-	5,000	0%
Landscape Lighting	-	-	-	-	-	N/A
Fountain Services	-	-	-	-	-	N/A
Irrigation Repairs	-	721	1,576	2,297	5,000	46%
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 Maitenance						
Periodic Maitenance	-	8,209	-	8,209	100,000	8%

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Community Park						
Professional Services						
Asset Management	-	2,150	2,150	4,300	25,800	17%
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	7,960	51,000	16%
Landscape Maintenance	-	-	-	-	-	N/A
Floritam 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	60	235	5,000	5%
Water and Sewer	150	-	359	509	4,000	13%
Building Maintenance	-	-	-	-	2,000	0%
Miscellaneous Repairs	-	-	-	-	5,000	0%
Playground						
Miscellaneous Repairs	-	400	700	1,100	8,000	14%
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	-	-	525	525	23,247	2%

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

Description	October	November	December	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	122,788	319,055	2,382,646	13%
Total Expenditures and Other Uses:	\$ 42,312	\$ 153,955	\$ 122,788	\$ 319,055	\$ 2,382,646	13%
Net Increase/ (Decrease) in Fund Balance	(42,307)	(20,550)	449,464	386,606	-	
Fund Balance - Beginning	589,056	546,749	526,199	589,056	890,985	
Fund Balance - Ending	\$ 546,749	\$ 526,199	\$ 975,663	\$ 975,663	\$ 890,985	

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

Description	October	November	December	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	1,776	5,657	22,697	25%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	2,231	2,189	927	5,347	23,410	23%
Capitalized Interest Account	-	-	-	-	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	2	66,702	286,126	352,830	1,022,652	35%
Special Assessments - Off Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Debt Proceeds						
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,202	\$ 70,804	\$ 288,830	\$ 363,835	\$ 1,068,759	34%
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)						
Other Fees and Charges	-	-	-	-	-	N/A
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)	288,830	63,790	45,593	
Fund Balance - Beginning	1,016,541	1,020,743	791,501	1,016,541	914,265	
Fund Balance - Ending	\$ 1,020,743	\$ 791,501	\$ 1,080,331	\$ 1,080,331	\$ 959,858	

Prepared by:

JWARD and Associates, LLC

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

Description	October	November	December	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	318	1,012	4,050	25%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	-	1	-	1	-	N/A
Capitalized Interest Account	9	11	1	22	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	-	12,222	52,427	64,650	183,003	35%
Special Assessments - Off Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Debt Proceeds						
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 361	\$ 12,576	\$ 52,746	\$ 65,684	\$ 187,053	35%
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)						
Other Fees and Charges	-	-	-	-	-	N/A
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)	52,746	(2,115)	8,448	
Fund Balance - Beginning	177,774	178,136	122,913	177,774	277,923	
Fund Balance - Ending	\$ 178,136	\$ 122,913	\$ 175,659	\$ 175,659	\$ 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 December 31, 2024

Description	October	November	December	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	1,715	5,461	21,855	25%
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	275,748	340,033	986,847	34%
Special Assessments - Off Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Debt Proceeds						
Debt Proceeds	-	-	-	-	-	N/A
Intragovernmental Transfer In						
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,905	\$ 66,132	\$ 277,463	\$ 345,500	\$ 1,014,952	34%
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)						
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)	277,463	(17,448)	28,272	
Fund Balance - Beginning	914,156	916,060	619,245	914,156	1,412,538	
Fund Balance - Ending	\$ 916,060	\$ 619,245	\$ 896,708	\$ 896,708	\$ 1,440,810	

Prepared by:

JWARD and Associates, LLC

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

Description	October	November	December	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	1,004	3,198	-	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	161,190	198,768	575,619	35%
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	\$ 162,194	\$ 203,709	\$ 780,092	26%
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
Other Fees and Charges						
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)	162,194	(12,486)	213,304	
Fund Balance - Beginning	481,220	483,211	306,539	481,220	473,434	
Fund Balance - Ending	\$ 483,211	\$ 306,539	\$ 468,733	\$ 468,733	\$ 686,738	

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JWARD and Associates, LLC

LT Ranch Community Development District
Capital Projects Fund - Series 2019
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2024

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income						
Construction Account	2	2	2	5	-	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>\$ 2</u>	<u>\$ 5</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>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 2	\$ 2	\$ 5	\$ -	
Fund Balance - Beginning	\$ (53,609)	\$ (53,607)	\$ (53,606)	\$ (53,609)	\$ -	
Fund Balance - Ending	<u>\$ (53,607)</u>	<u>\$ (53,606)</u>	<u>\$ (53,604)</u>	<u>\$ (53,604)</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 December 31, 2024

Description	October	November	December	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>\$ -</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>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ 19,757	\$ 19,757	\$ 19,757	\$ 19,757	\$ -	-
Fund Balance - Ending	<u>\$ 19,757</u>	<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 December 31, 2024

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income						
Construction Account	-	-	-	-	-	N/A
Cost of Issuance	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	N/A
Developer Contributions	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses						
Executive						
Professional Management	-	-	-	-	-	N/A
Other Contractual Services						
Trustee Services	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	N/A
Capital Outlay						
Water-Sewer Combination	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	N/A
Cost of Issuance						
Legal - Series 2022-2 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	\$ 61,353	\$ 61,353	\$ 61,353	\$ 61,353	\$ -	-
Fund Balance - Ending	\$ 61,353	\$ 61,353	\$ 61,353	\$ 61,353	\$ -	-

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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 December 31, 2024

Description	October	November	December	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	45	58	-	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	\$ 45	\$ 11,780	\$ -	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	\$ 45	\$ 11,780	\$ -	
Fund Balance - Beginning	\$ (1,291,554)	\$ (1,291,547)	\$ (1,279,819)	\$ (1,291,554)	\$ -	
Fund Balance - Ending	\$ (1,291,547)	\$ (1,279,819)	\$ (1,279,773)	\$ (1,279,773)	\$ -	

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 December 31, 2024**

Description	October	November	December	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	-	-	480	480	-	N/A
Legal - General Counsel	-	224	-	224	-	N/A
Repairs & Maintenance						
Contingencies	-	-	-	-	-	-
Capital Outlay						
Engineering	-	-	-	-	-	N/A
Construction in Progress	-	-	10,799	10,799	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 224	\$ 11,279	\$ 11,503	-	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ (224)	\$ (11,279)	\$ (11,503)	\$ -	-
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Ending	\$ -	\$ (224)	\$ (11,279)	\$ (11,503)	\$ -	-