



Timber Creek Southwest

Community Development District

Financial Statements January 31, 2026

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Timber Creek Southwest Community Development District

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Timber Creek Southwest Community Development District
Balance Sheet
for the Period Ending January 31, 2026

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund	Account Groups			
		Series 2020	Series 2021		General Long Term Debt	General Fixed Assets		
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 287,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,821
Debt Service Fund								
Reserve Account	-	207,300	576,400	-	-	-	-	783,700
Revenue Account	-	480,203	1,244,639	-	-	-	-	1,724,842
Prepayment Account	-	-	133	-	-	-	-	133
General Redemption Account	-	19	-	-	-	-	-	19
Construction Account	-	-	-	61,532	-	-	-	61,532
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	2,508,694	-	-	2,508,694
Amount to be Provided by Debt Service Funds	-	-	-	-	22,931,306	-	-	22,931,306
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	5,259,923	-	5,259,923
Total Assets	\$ 287,821	\$ 687,522	\$ 1,821,172	\$ 61,532	\$ 25,440,000	\$ 5,259,923	\$ -	\$ 33,557,970

Timber Creek Southwest Community Development District
Balance Sheet
for the Period Ending January 31, 2026

	Governmental Funds								Totals (Memorandum Only)					
	General Fund	Debt Service Funds		Capital Project Fund	Account Groups									
		Series 2020	Series 2021		Series 2021	General Long Term Debt		General Fixed Assets						
Liabilities														
Accounts Payable	\$	-	\$	-	\$	-	\$	-	\$	-				
Due to Other Funds										-				
General Fund		-		-		-		-		-				
Debt Service Fund(s)		-		-		-		-		-				
Developer Advances		-		-		1,359,256		-		1,359,256				
Bonds Payable														
Current Portion (Due within 12 months)														
Series 2020		-		-		-		160,000		-	160,000			
Series 2021		-		-		-		475,000		-	475,000			
Long Term														
Series 2020		-		-		-		6,370,000		-	6,370,000			
Series 2021		-		-		-		18,435,000		-	18,435,000			
Total Liabilities	\$	-	\$	-	\$	-	\$	1,359,256	\$	25,440,000	\$	-	\$	26,799,256
Fund Equity and Other Credits														
Investment in General Fixed Assets		-		-		-		-		5,259,923				5,259,923
Fund Balance														
Restricted														
Beginning: October 1, 2025 (Unaudited)		-		415,943		1,521,458		(1,305,871)		-		-		(3,127,554)
Results from Current Operations		-		271,578		299,714		8,147		-		-		4,338,524
Unassigned														
Beginning: October 1, 2025 (Unaudited)		174,141		-		-		-		-		-		174,141
Additions for Extraordinary Capital/Operations		21,667		-		-		-		-		-		21,667
Results from Current Operations		92,014		-		-		-		-		-		92,014
Total Fund Equity and Other Credits	\$	287,821	\$	687,522	\$	1,821,172	\$	(1,297,724)	\$	-	\$	5,259,923	\$	6,758,714
Total Liabilities, Fund Equity and Other Credits														
	\$	287,821	\$	687,522	\$	1,821,172	\$	61,532	\$	25,440,000	\$	5,259,923	\$	33,557,970

Timber Creek Southwest 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
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 103,600	0%
Special Assessment Revenue				
Special Assessments - On-Roll	3,338	209,314	228,711	92%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(6,297)	0%
Total Revenue and Other Sources:	\$ 3,338	\$ 209,314	\$ 326,014	64%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	200	400	1,200	33%
Executive				
Professional Management	4,000	16,000	48,000	33%
Financial and Administrative				
Audit Services	-	5,700	5,700	100%
Accounting Services	2,475	9,900	29,700	33%
Assessment Roll Services	2,475	9,900	29,700	33%
Arbitrage Rebate Services	-	1,000	1,000	100%
Other Contractual Services				
Legal Advertising	-	320	2,500	13%
Trustee Services	-	4,246	8,170	52%
Dissemination Agent Services	-	750	10,000	8%
Property Appraiser Fees	-	1,315	1,400	94%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	9	100	9%
Computer Services - Website Development	-	-	2,400	0%
Insurance	-	7,199	7,019	103%
Printing & Binding	-	-	100	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	4,029	5,000	81%
Other General Government Services				
Engineering Services	-	-	5,000	0%
Lee County RE Taxes	-	20	-	0%
Sub-Total:	9,150	60,963	157,414	39%

Timber Creek Southwest 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
Stormwater Mangement Services				
Professional Management				
Asset Management	-	-	7,000	0%
Repairs & Maintenance				
Lake System				
Aeration Systems	6,150	6,150	18,000	34%
Aquatic Weed Control	26,000	28,520	53,000	54%
Littoral Shelf - Invasive Plant Ctrl/Monitoring	-	-	18,000	0%
Control Structures, Catch Basings, & Outfalls	-	-	5,000	0%
Preserve Services				
Repairs & Maintenance	-	-	2,600	0%
Sub-Total:	32,150	34,670	103,600	33%
Reserve Allocations				
Extraordinary Capital/Operation	5,417	21,667	65,000	33%
Total Expenditures and Other Uses:	\$ 46,717	\$ 117,300	\$ 326,014	36%
Net Increase/ (Decrease) in Fund Balance	(43,379)	92,014	-	
Fund Balance - Beginning	325,784	174,141	174,141	
Additions to Extraordinary Cap/Oper Reserve	5,417	21,667	65,000	
Fund Balance - Ending	\$ 287,821	\$ 287,821	\$ 239,141	

Timber Creek Southwest Community Development District
Debt Service Fund - Series 2020
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	630	2,669	9,084	29%
Revenue Account	1,023	3,114	9,968	31%
Special Assessments - Prepayments				
Special Assessments - On Roll	6,253	392,145	433,269	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(16,508)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 7,906	397,928	\$ 435,813	91%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020	-	-	160,000	0%
Interest Expense				
Series 2020	-	126,350	252,700	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	126,350	\$ 412,700	31%
Net Increase/ (Decrease) in Fund Balance	7,906	271,578	23,113	
Fund Balance - Beginning	679,616	415,943	415,943	
Fund Balance - Ending	\$ 687,522	687,522	\$ 439,056	

Timber Creek Southwest Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,751	7,422	25,262	29%
Revenue Account	3,210	12,607	38,645	33%
Special Assessments - Prepayments				
Special Assessments - On Roll	17,479	1,096,139	1,210,545	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(45,904)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 22,440	\$ 1,116,168	\$ 1,228,548	91%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021	-	465,000	465,000	100%
Principal Debt Service - Early Redemptions				
Series 2021	-	344,033	-	0%
Interest Expense				
Series 2021	-	-	682,600	0%
Intragovernmental Transfer Out	1,751	7,422	-	0%
Total Expenditures and Other Uses:	\$ 1,751	\$ 816,455	\$ 1,147,600	71%
Net Increase/ (Decrease) in Fund Balance	20,689	299,714	80,948	
Fund Balance - Beginning	1,800,483	1,521,458	1,521,458	
Fund Balance - Ending	\$ 1,821,172	\$ 1,821,172	\$ 1,602,406	

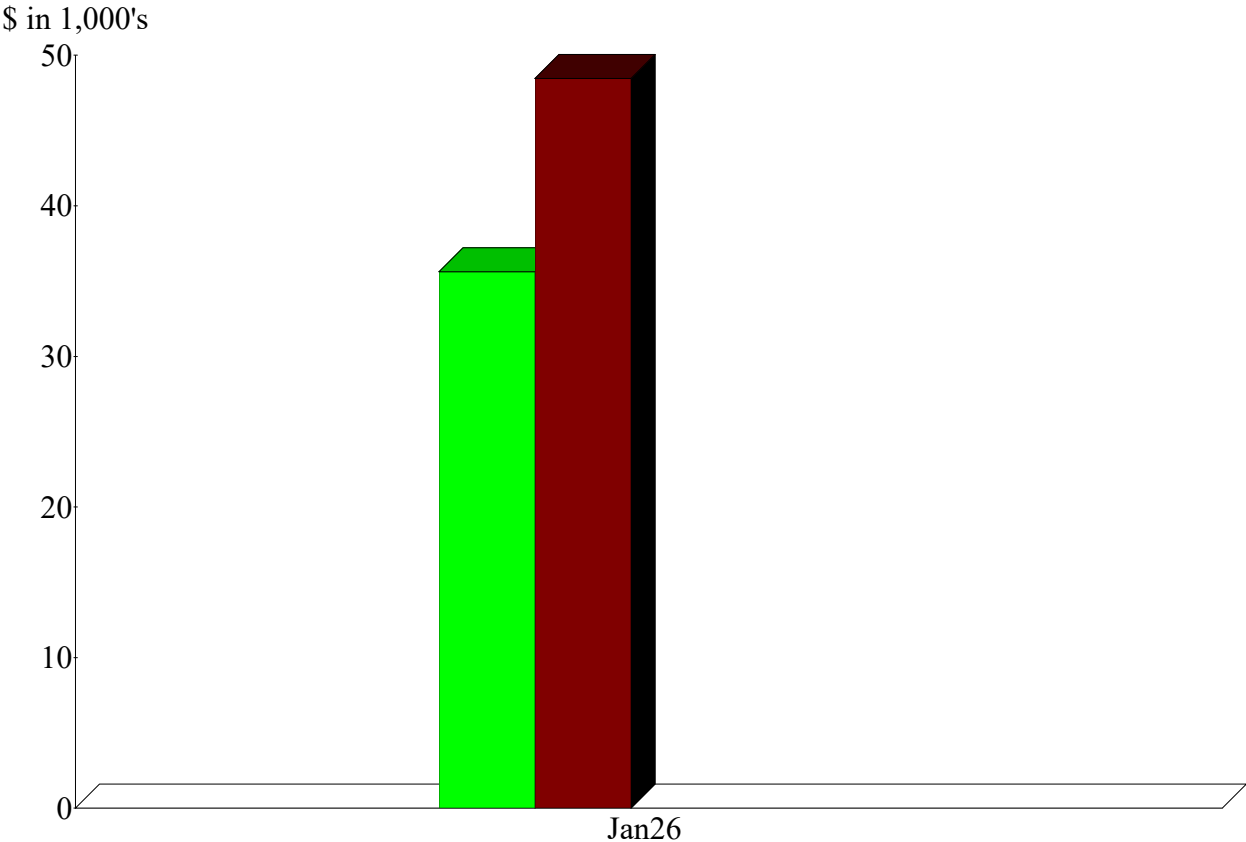
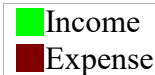
Timber Creek Southwest Community Development District
Capital Projects Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	181	725	-	0%
Intragovernmental Transfer In	1,751	7,422	-	0%
Total Revenue and Other Sources:	<u>\$ 1,932</u>	<u>\$ 8,147</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	1,932	\$ 8,147	-	
Fund Balance - Beginning	(1,299,656)	\$ (1,305,871)	\$ -	
Fund Balance - Ending	<u><u>\$ (1,297,724)</u></u>	<u><u>\$ (1,297,724)</u></u>	<u><u>\$ -</u></u>	

Prepared by:

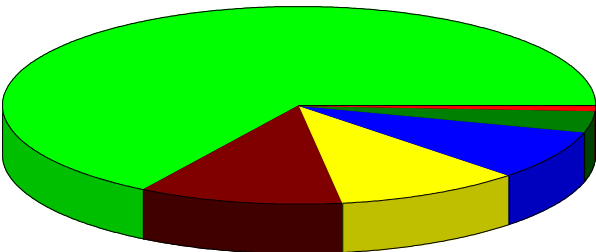
Timber Creek Southwest Community Development District

Income and Expense by Month
January 2026



Expense Summary
January 2026

5380000 · Stormwater Management	66.33%
9099000 · Reserve Allocations	11.18
5130000 · Financial and Administrative	10.21
5120000 · Executive	8.25
5810000 · Interfund Transfer Out	3.61
5110000 · Legislative	0.41
Total	\$48,467.78



By Account