



Lakewood Ranch Stewardship District

January 2026 O&M and BRU Financial Package

January 31, 2026

PFM Group Consulting LLC

3501 Quadrangle Blvd.

Suite 270

Orlando, FL 32817

407-723-5900



Lakewood Ranch Stewardship District
 Summary Income Statement
 January 2026

Revenues						
	Current Period Actual	Current Period Budget	Current Period Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Administrative	\$ 9,768.24	\$ 143,184.41	\$ (133,416.17)	\$ 199,543.55	\$ 572,737.64	\$ (373,194.09)
East Sector	\$ 195,948.99	\$ 207,305.98	\$ (11,356.99)	\$ 2,456,152.85	\$ 829,223.92	\$ 1,626,928.93
Northeast Sector	\$ 306,702.77	\$ 323,096.01	\$ (16,393.24)	\$ 3,845,170.74	\$ 1,292,384.04	\$ 2,552,786.70
Northwest Sector	\$ 264,105.16	\$ 314,407.23	\$ (50,302.07)	\$ 3,310,466.88	\$ 1,257,628.92	\$ 2,052,837.96
SRQ	\$ 53,522.24	\$ 193,255.69	\$ (139,733.45)	\$ 2,063,289.58	\$ 773,022.76	\$ 1,290,266.82
Southeast	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taylor	\$ 85,195.22	\$ 95,174.92	\$ (9,979.70)	\$ 1,067,892.54	\$ 380,699.68	\$ 687,192.86
Total Revenue	\$ 915,242.62	\$ 1,276,424.24	\$ (361,181.62)	\$ 12,942,516.14	\$ 5,105,696.96	\$ 7,836,819.18
Expenses						
	Current Period Actual	Current Period Budget	Current Period Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Administrative	\$ 338,621.99	\$ 606,417.45	\$ 267,795.46	\$ 2,096,651.54	\$ 2,425,669.80	\$ 329,018.26
East Sector	\$ 147,711.31	\$ 137,109.27	\$ (10,602.04)	\$ 475,300.17	\$ 548,437.08	\$ 73,136.91
Northeast Sector	\$ 154,844.92	\$ 145,249.36	\$ (9,595.56)	\$ 535,105.51	\$ 580,997.44	\$ 45,891.93
Northwest Sector	\$ 145,066.51	\$ 170,771.58	\$ 25,705.07	\$ 637,376.24	\$ 683,086.32	\$ 45,710.08
SRQ	\$ 58,272.26	\$ 147,917.01	\$ 89,644.75	\$ 438,464.91	\$ 591,668.04	\$ 153,203.13
Southeast	\$ 735.00	\$ 9,833.35	\$ (9,098.35)	\$ 735.00	\$ 39,333.40	\$ (38,598.40)
Taylor	\$ 61,239.78	\$ 59,126.23	\$ (2,113.55)	\$ 183,670.03	\$ 236,504.92	\$ 52,834.89
Total Expenses	\$ 906,491.77	\$ 1,276,424.25	\$ 351,735.78	\$ 4,367,303.40	\$ 5,105,697.00	\$ 661,196.80
Income (Loss)	\$ 8,750.85	\$ (0)	\$ (9,445.84)	\$ 8,575,212.74	\$ (0)	\$ 8,498,015.98



Lakewood Ranch Stewardship District
Statement of Financial Position
As of 1/31/2026

	General Fund Current Month	General Fund Prior Month	Variance	BRU Fund Current Month	BRU Fund Prior Month	Variance
<u>Assets</u>						
<u>Current Assets</u>						
Northern Trust-Operating Account	\$1,791,553.82	\$20,047,894.65	(\$18,256,340.83)			
Northern Trust-Money Market	7,413,228.90	2,905,982.82	4,507,246.08			
Reserve Account	948,774.64	948,770.61	4.03			
Prepaid Expense	11,182.29	4,923.93	6,258.36			
Due from BRU	48,357.00	88,054.93	(39,697.93)			
BRU Operating Account				\$616,171.63	\$279,862.48	\$336,309.15
BRU Revenue Account				535,836.29	646,902.60	(111,066.31)
Accounts Receivable				1,223,523.75	1,500,172.16	(276,648.41)
Due from Other Fund				10,081.70	0.00	10,081.70
Total Current Assets	<u>\$10,213,096.65</u>	<u>\$23,995,626.94</u>	<u>(\$13,782,530.29)</u>	<u>\$2,385,613.37</u>	<u>\$2,426,937.24</u>	<u>(\$41,323.87)</u>
Total Assets	<u>\$10,213,096.65</u>	<u>\$23,995,626.94</u>	<u>(\$13,782,530.29)</u>	<u>\$2,385,613.37</u>	<u>\$2,426,937.24</u>	<u>(\$41,323.87)</u>
<u>Liabilities and Net Assets</u>						
<u>Current Liabilities</u>						
Accounts Payable	\$70,496.51	\$13,872,484.50	(\$13,801,987.99)			
Payroll Tax Liability	813.13	192.01	621.12			
Reserve Liability	948,770.74	948,766.71	4.03			
Due to BRU	10,081.70	0.00	10,081.70			
Accounts Payable				\$107,472.52	\$65,913.52	\$41,559.00
Due to General Fund				48,357.00	88,054.93	(39,697.93)
Total Current Liabilities	<u>\$1,030,162.08</u>	<u>\$14,821,443.22</u>	<u>(\$13,791,281.14)</u>	<u>\$155,829.52</u>	<u>\$153,968.45</u>	<u>\$1,861.07</u>
Total Liabilities	<u>\$1,030,162.08</u>	<u>\$14,821,443.22</u>	<u>(\$13,791,281.14)</u>	<u>\$155,829.52</u>	<u>\$153,968.45</u>	<u>\$1,861.07</u>
<u>Net Assets</u>						
Retained Earnings - Prior Year	\$607,721.83	\$607,721.83	\$0.00	\$1,458,677.61	\$1,474,636.61	(\$15,959.00)
Surplus (Deficit) for the Period	8,575,212.74	8,566,461.89	8,750.85	771,106.24	798,332.18	(27,225.94)
Total Net Assets	<u>\$9,182,934.57</u>	<u>\$9,174,183.72</u>	<u>\$8,750.85</u>	<u>\$2,229,783.85</u>	<u>\$2,272,968.79</u>	<u>(\$43,184.94)</u>
Total Liabilities and Net Assets	<u>\$10,213,096.65</u>	<u>\$23,995,626.94</u>	<u>(\$13,782,530.29)</u>	<u>\$2,385,613.37</u>	<u>\$2,426,937.24</u>	<u>(\$41,323.87)</u>



Lakewood Ranch Stewardship District
Income Statement
 For the period of 1/1/2026 Through 1/31/2026

Fund: (001) General Fund
 Sector: (000) Administrative

	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Adopted FY2026 Budget	Percentage Used
Revenues								
Developer Contributions	\$0.00	\$86,036.08	\$(86,036.08)	\$0.00	\$344,144.32	\$(344,144.32)	\$1,032,433	0%
Other Revenue	0.00	0.00	0.00	113,119.26	0.00	113,119.26	0.00	0%
Central Park Utility Assessments	0.00	2,065.00	(2,065.00)	0.00	8,260.00	(8,260.00)	24,780.00	0%
Park Revenue	2,518.13	83.33	2,434.80	4,018.49	333.32	3,685.17	999.96	402%
Carry Forward Revenue	0.00	49,166.67	(49,166.67)	0.00	196,666.68	(196,666.68)	590,000.04	0%
Transfer from Reserve	0.00	5,000.00	(5,000.00)	0.00	20,000.00	(20,000.00)	60,000.00	0%
Net Revenues	\$2,518.13	\$142,351.08	\$(139,832.95)	\$117,137.75	\$569,404.32	\$(452,266.57)	\$1,708,213	7%
General & Administrative Expenses								
Hardscapes - GM	\$318.26	\$0.00	\$(318.26)	\$318.26	\$0.00	\$(318.26)	\$0	0%
Maintenance Management	15,000.00	15,000.00	0.00	60,000.00	60,000.00	0.00	180,000	33%
Uniforms	150.00	416.67	266.67	991.37	1,666.68	675.31	5,000	20%
Job Materials	284.34	666.67	382.33	853.02	2,666.68	1,813.66	8,000	11%
Phone/Radio	381.26	666.67	285.41	1,525.07	2,666.68	1,141.61	8,000	19%
Office Supplies	0.00	250.00	250.00	167.25	1,000.00	832.75	3,000	6%
Fuel Only	1,791.84	1,666.67	(125.17)	7,263.06	6,666.68	(596.38)	20,000	36%
Equipment	84,053.67	833.33	(83,220.34)	106,034.99	3,333.32	(102,701.67)	10,000	1060%
Tools/Machinery	0.00	4,166.67	4,166.67	4,579.36	16,666.68	12,087.32	50,000	9%
Supplies	6,255.83	6,666.67	410.84	33,751.03	26,666.68	(7,084.35)	80,000	42%
Miscellaneous Maintenance	577.35	3,333.33	2,755.98	4,325.49	13,333.32	9,007.83	40,000	11%
Maintenance Yard	0.00	416.67	416.67	0.00	1,666.68	1,666.68	5,000	0%
Vehicle R&M	797.68	500.00	(297.68)	12,448.10	2,000.00	(10,448.10)	6,000	207%
Vehicle	0.00	5,000.00	5,000.00	54,679.00	20,000.00	(34,679.00)	60,000	91%
Community Services P&A Admin Fee	0.00	35,415.00	35,415.00	0.00	141,660.00	141,660.00	424,980	0%
Waste Management	0.00	416.67	416.67	0.00	1,666.68	1,666.68	5,000	0%
Bob Gardner Park	47,069.21	30,000.00	(17,069.21)	141,475.18	120,000.00	(21,475.18)	360,000	39%
James L. Patton Park	10,898.51	10,833.33	(65.18)	18,792.96	43,333.32	24,540.36	130,000	14%
Roger Hill Park	10,790.02	5,000.00	(5,790.02)	19,075.06	20,000.00	924.94	60,000	32%
Silver Falls Park	1,009.75	2,500.00	1,490.25	3,209.25	10,000.00	6,790.75	30,000	11%
Waterside Place Park	44,619.87	19,166.67	(25,453.20)	97,273.54	76,666.68	(20,606.86)	230,000	42%
Town Hall North	5,412.71	8,166.67	2,753.96	17,989.60	32,666.68	14,677.08	98,000	18%
Passive Parks (117th)	550.00	1,250.00	700.00	1,550.00	5,000.00	3,450.00	15,000	10%
University LWR Entrance	9,956.67	12,500.00	2,543.33	84,197.76	50,000.00	(34,197.76)	150,000	56%
Trails (Harmony & Curlew)	0.00	4,166.67	4,166.67	29,340.00	16,666.68	(12,673.32)	50,000	59%
Tunnel Park	5,905.00	2,083.33	(3,821.67)	17,977.00	8,333.32	(9,643.68)	25,000	72%
CDD Allocation-Univ. Pkwy & Lorraine Row	0.00	2,083.33	2,083.33	22,352.00	8,333.32	(14,018.68)	25,000	89%
GIS Implementation & Maintenance	0.00	29,166.67	29,166.67	0.00	116,666.68	116,666.68	350,000	0%
LRSD Headquarters Purchase&Debt Service	0.00	65,833.33	65,833.33	0.00	263,333.32	263,333.32	790,000	0%
Insurance	(48,357.00)	7,083.33	55,440.33	112,833.00	28,333.32	(84,499.68)	85,000	133%
Supervisor Fees	400.00	1,000.00	600.00	1,600.00	4,000.00	2,400.00	12,000	13%
Meeting Advertising	109.38	921.67	812.29	818.06	3,686.68	2,868.62	11,060	7%
Engineering	14,685.60	11,666.67	(3,018.93)	195,473.52	46,666.68	(148,806.84)	140,000	140%
Bond Agent Fees	0.00	11,000.00	11,000.00	62,485.00	44,000.00	(18,485.00)	132,000	47%
Arbitrage Report	0.00	2,687.50	2,687.50	0.00	10,750.00	10,750.00	32,250	0%
Legal Fees	0.00	10,416.67	10,416.67	21,326.48	41,666.68	20,340.20	125,000	17%
Accounting	9,133.33	10,000.00	866.67	35,733.32	40,000.00	4,266.68	120,000	30%
Lien Book and Tax Roll	0.00	29,500.00	29,500.00	301,000.00	118,000.00	(183,000.00)	354,000	85%
Annual Audit	0.00	2,500.00	2,500.00	26,000.00	10,000.00	(16,000.00)	30,000	87%
Trustee	10,624.78	13,000.00	2,375.22	132,905.37	52,000.00	(80,905.37)	156,000	85%
Manager	7,500.00	16,666.67	9,166.67	30,000.00	66,666.68	36,666.68	200,000	15%
Postage	39.01	125.00	85.99	170.75	500.00	329.25	1,500	11%



Lakewood Ranch Stewardship District
Income Statement
 For the period of 1/1/2026 Through 1/31/2026

Fund: (001) General Fund
 Sector: (000) Administrative

	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Adopted FY2026 Budget	Percentage Used
Office Supplies	0.00	125.00	125.00	0.00	500.00	500.00	1,500	0%
Other Current Charges	195.33	416.67	221.34	313.63	1,666.68	1,353.05	5,000	6%
Dues, Licenses, Subscriptions	4,493.98	5,000.00	506.02	10,738.21	20,000.00	9,261.79	60,000	18%
Payroll & Payroll Tax Expense*	85,504.00	130,784.25	45,280.25	388,879.84	523,137.00	134,257.16	1,569,411	25%
Cell Phone Expense	83.10	83.33	0.23	457.05	333.32	(123.73)	1,000	46%
Healthcare Expense	7,333.34	0.00	(7,333.34)	32,030.92	0.00	(32,030.92)	-	0%
457B Match Expense	314.31	0.00	(314.31)	869.57	0.00	(869.57)	-	0%
Defined Employee Contribution Plan	0.00	3,166.67	3,166.67	500.00	12,666.68	12,166.68	38,000	1%
Roth Match Expense	736.83	0.00	(736.83)	2,340.41	0.00	(2,340.41)	-	0%
Reserves	4.03	82,109.00	82,104.97	8.06	328,436.00	328,427.94	985,308	0%
Total General & Administrative Expenses	\$338,621.99	\$606,417.45	\$267,795.46	\$2,096,651.54	\$2,425,669.80	\$329,018.26	\$7,277,009	29%
Total Expenses	\$338,621.99	\$606,417.45	\$267,795.46	\$2,096,651.54	\$2,425,669.80	\$329,018.26	\$7,277,009	29%
Income (Loss) from Operations	\$(336,103.86)	\$(464,066.37)	\$127,962.51	\$(1,979,513.79)	\$(1,856,265.48)	\$(123,248.31)	\$(5,568,796)	
Other Income (Expense)								
Interest Income	\$7,250.11	\$833.33	\$6,416.78	\$82,405.80	\$3,333.32	\$79,072.48	\$10,000	824%
Total Other Income (Expense)	\$7,250.11	\$833.33	\$6,416.78	\$82,405.80	\$3,333.32	\$79,072.48	\$10,000	824%
Net Income (Loss)	\$(328,853.75)	\$(463,233.04)	\$134,379.29	\$(1,897,107.99)	\$(1,852,932.16)	\$(44,175.83)		



Lakewood Ranch Stewardship District
Income Statement
 For the period of 1/1/2026 Through 1/31/2026

Fund: (400) BRU Fund

	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Adopted FY2026 Budget	Percentage Used
Revenues								
Revenue	\$743,734.82	\$695,221.83	\$48,512.99	\$3,585,998.32	\$2,780,887.32	\$805,111.00	\$8,342,662	43%
Net Revenues	\$743,734.82	\$695,221.83	\$48,512.99	\$3,585,998.32	\$2,780,887.32	\$805,111.00	\$8,342,662	43%
General & Administrative Expenses								
Transfer to Debt Service/Construct. Fund	\$331,449.54	\$315,856.67	\$(15,592.87)	\$842,671.04	\$1,263,426.68	\$420,755.64	\$3,790,280	22%
FPL	39,402.95	41,666.67	2,263.72	172,703.47	166,666.68	(6,036.79)	500,000	35%
Peace River Utilities	29,263.87	41,666.67	12,402.80	116,194.01	166,666.68	50,472.67	500,000	23%
City of Sarasota Utilities	70,787.68	42,250.00	(28,537.68)	201,324.32	169,000.00	(32,324.32)	507,000	40%
City of Bradenton Utilities	26,076.00	39,000.00	12,924.00	158,460.00	156,000.00	(2,460.00)	468,000	34%
MCUD	0.00	2,500.00	2,500.00	9,580.62	10,000.00	419.38	30,000	32%
Maintenance Mgmt - Stewardship O&M	0.00	3,000.00	3,000.00	0.00	12,000.00	12,000.00	36,000	0%
Maintenance Management	0.00	12,500.00	12,500.00	0.00	50,000.00	50,000.00	150,000	0%
Uniforms	0.00	67.42	67.42	2,795.83	269.68	(2,526.15)	809	346%
Job Materials	0.00	0.00	0.00	107.94	0.00	(107.94)	0	0%
Phone/Radio	324.80	435.58	110.78	1,299.20	1,742.32	443.12	5,227	25%
Office Supplies	63.36	92.25	28.89	263.59	369.00	105.41	1,107	24%
Fuel Only	1,684.63	959.42	(725.21)	6,608.43	3,837.68	(2,770.75)	11,513	57%
Equipment Repairs (Pumps)	31,634.41	48,902.67	17,268.26	256,259.32	195,610.68	(60,648.64)	586,832	44%
Tools/Machinery	5,319.18	1,325.25	(3,993.93)	5,355.14	5,301.00	(54.14)	15,903	34%
Supplies	4,929.50	2,003.50	(2,926.00)	13,836.58	8,014.00	(5,822.58)	24,042	58%
Miscellaneous Maintenance	84,984.86	23,122.08	(61,862.78)	254,647.79	92,488.32	(162,159.47)	277,465	92%
Vehicle R&M	1,044.18	1,012.92	(31.26)	2,073.29	4,051.68	1,978.39	12,155	17%
New Customer Meter Connections & Install	0.00	842.75	842.75	15,756.73	3,371.00	(12,385.73)	10,113	156%
Customer Meter Replacement & Maintenance	11,627.57	747.92	(10,879.65)	19,752.07	2,991.68	(16,760.39)	8,975	220%
GIS Implementation & Maintenance	0.00	29,166.67	29,166.67	0.00	116,666.68	116,666.68	350,000	0%
Insurance	48,357.00	0.00	(48,357.00)	48,357.00	0.00	(48,357.00)	0	0%
Engineering & Consulting	31,631.54	30,636.58	(994.96)	281,932.55	122,546.32	(159,386.23)	367,639	77%
Legal Fees	240.00	233.00	(7.00)	7,064.50	932.00	(6,132.50)	2,796	253%
Accounting & HR Services	16,500.00	15,159.42	(1,340.58)	64,500.00	60,637.68	(3,862.32)	181,913	35%
Annual Audit	0.00	833.33	833.33	0.00	3,333.32	3,333.32	10,000	0%
Dues, Licenses, Subscriptions & Training	2,410.40	1,675.67	(734.73)	117,981.91	6,702.68	(111,279.23)	20,108	587%
Payroll & Payroll Tax Expense*	45,560.47	36,760.08	(8,800.39)	200,649.24	147,040.32	(53,608.92)	441,121	45%
Cell Phone Expense	27.70	0.00	(27.70)	27.70	0.00	(27.70)	0	0%
Healthcare Expense	2,790.42	2,235.58	(554.84)	12,652.46	8,942.32	(3,710.14)	26,827	47%
457B Match Expense	739.70	0.00	(739.70)	1,722.35	0.00	(1,722.35)	0	0%
Defined Employee Contribution Plan	0.00	569.83	569.83	0.00	2,279.32	2,279.32	6,838	0%
Roth Match Expense	70.00	0.00	(70.00)	315.00	0.00	(315.00)	0	0%
Total General & Administrative Expenses	\$786,919.76	\$695,221.93	\$(91,697.83)	\$2,814,892.08	\$2,780,887.72	\$(34,004.36)	\$8,342,663	34%
Total Expenses	\$786,919.76	\$695,221.93	\$(91,697.83)	\$2,814,892.08	\$2,780,887.72	\$(34,004.36)	\$8,342,663	34%
Net Income (Loss)	\$(43,184.94)	\$(0.10)	\$(43,184.84)	\$771,106.24	\$(0.40)	\$771,106.64		

*Budget for Payroll & Payroll Tax Expense includes Benefits (Healthcare, 457B, Roth)



Lakewood Ranch Stewardship District
Income Statement
 For the period of 1/1/2026 Through 1/31/2026

Fund: (001) General Fund
 Sector: (00E) East Sector

	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Adopted FY2026 Budget	Percentage Used
Revenues								
Assessments (Platted Lots) - East	\$195,948.99	\$206,630.44	\$(10,681.45)	\$2,456,152.85	\$826,521.76	\$1,629,631.09	\$2,479,565	99%
Assessments (Unplatted Lots) - East	0.00	675.54	(675.54)	0.00	2,702.16	(2,702.16)	8,106	0%
Net Revenues	\$195,948.99	\$207,305.98	\$(11,356.99)	\$2,456,152.85	\$829,223.92	\$1,626,928.93	\$2,487,672	99%
General & Administrative Expenses								
University Pkwy Lorraine to Concession	\$16,250.00	\$12,496.00	\$(3,754.00)	\$48,750.00	\$49,984.00	\$1,234.00	\$149,952	33%
The Masters Ave;Lorraine to Players	16,000.00	16,480.00	480.00	64,000.00	65,920.00	1,920.00	197,760	32%
Lorraine Rd - East Side	9,131.67	10,300.00	1,168.33	46,403.68	41,200.00	(5,203.68)	123,600	38%
Bournside Blvd. from Masters to SR70	4,290.47	4,549.17	258.70	17,161.88	18,196.68	1,034.80	54,590	31%
Masters Ave fr. Players Dr to Bournside	9,251.00	9,788.08	537.08	37,004.00	39,152.32	2,148.32	117,457	32%
Bournside Blvd from Masters to Uni. Pwy	4,980.00	7,725.00	2,745.00	19,920.00	30,900.00	10,980.00	92,700	21%
Irrigation Repairs	1,236.78	5,416.67	4,179.89	12,483.67	21,666.68	9,183.01	65,000	19%
Plant replacement	9,770.00	8,750.00	(1,020.00)	14,955.00	35,000.00	20,045.00	105,000	14%
Mulching	3,450.00	5,000.00	1,550.00	3,450.00	20,000.00	16,550.00	60,000	6%
Tree Trimming	20,640.00	2,583.33	(18,056.67)	28,410.00	10,333.32	(18,076.68)	31,000	92%
Other Landscape Maint., NC, Contingency	1,160.00	6,666.67	5,506.67	6,035.00	26,666.68	20,631.68	80,000	8%
Irrigation - Monthly Meter Charge	788.82	766.00	(22.82)	2,366.46	3,064.00	697.54	9,192	26%
Irrigation - Utilization	41,076.02	26,666.67	(14,409.35)	138,633.60	106,666.68	(31,966.92)	320,000	43%
Lake Maint. (Outside Communities)	1,150.00	2,500.00	1,350.00	3,450.00	10,000.00	6,550.00	30,000	12%
Aquatic Plantings	0.00	833.33	833.33	950.00	3,333.32	2,383.32	10,000	10%
Conservation Areas Exotic Sps Maint.	0.00	6,666.67	6,666.67	19,425.00	26,666.68	7,241.68	80,000	24%
FPL	200.13	171.67	(28.46)	700.86	686.68	(14.18)	2,060	34%
Roads and Sidewalks	0.00	166.67	166.67	0.00	666.68	666.68	2,000	0%
Stormwater System & Drainage	1,700.00	2,500.00	800.00	4,230.00	10,000.00	5,770.00	30,000	14%
Storm Damage and Clean Up	0.00	2,500.00	2,500.00	0.00	10,000.00	10,000.00	30,000	0%
Sanitary Sewer	6,636.42	416.67	(6,219.75)	6,636.42	1,666.68	(4,969.74)	5,000	133%
Hardscapes	0.00	1,666.67	1,666.67	0.00	6,666.68	6,666.68	20,000	0%
Signs	0.00	2,083.33	2,083.33	0.00	8,333.32	8,333.32	25,000	0%
Miscellaneous Maintenance	0.00	416.67	416.67	334.60	1,666.68	1,332.08	5,000	7%
Total General & Administrative Expenses	\$147,711.31	\$137,109.27	\$(10,602.04)	\$475,300.17	\$548,437.08	\$73,136.91	\$1,645,311	29%
Total Expenses	\$147,711.31	\$137,109.27	\$(10,602.04)	\$475,300.17	\$548,437.08	\$73,136.91	\$1,645,311	29%
Net Income (Loss)	\$48,237.68	\$70,196.71	\$(21,959.03)	\$1,980,852.68	\$280,786.84	\$1,700,065.84		



Lakewood Ranch Stewardship District
Income Statement
 For the period of 1/1/2026 Through 1/31/2026

Fund: (001) General Fund
 Sector: (ONE) Northeast Sector

	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Adopted FY2026 Budget	Percentage Used
Revenues								
Assessments (Platted Lots) - Northeast	\$306,702.77	\$322,119.28	\$(15,416.51)	\$3,844,413.15	\$1,288,477.12	\$2,555,936.03	\$3,865,431	99%
Assessments (Unplatted Lots) - Northeast	0.00	976.73	(976.73)	757.59	3,906.92	(3,149.33)	11,721	6%
Net Revenues	\$306,702.77	\$323,096.01	\$(16,393.24)	\$3,845,170.74	\$1,292,384.04	\$2,552,786.70	\$3,877,152	99%
General & Administrative Expenses								
Post Blvd & SR70 Intersection	\$2,062.00	\$2,916.67	\$854.67	\$8,248.00	\$11,666.68	\$3,418.68	\$35,000	24%
59th Ave-Lorraine to Post Blvb	500.00	516.67	16.67	2,000.00	2,066.68	66.68	6,200	32%
Uihlein Road	11,900.00	13,166.67	1,266.67	47,600.00	52,666.68	5,066.68	158,000	30%
Lorraine Corners	7,665.00	7,833.33	168.33	30,660.00	31,333.32	673.32	94,000	33%
Academic/Lighterwood Trail	3,860.00	3,750.00	(110.00)	15,440.00	15,000.00	(440.00)	45,000	34%
44th Ave from Lorraine to Bourneside	13,461.00	12,916.67	(544.33)	53,844.00	51,666.68	(2,177.32)	155,000	35%
Post Blvd. from 59th Ave to Rangeland	2,216.08	3,333.33	1,117.25	8,864.32	13,333.32	4,469.00	40,000	22%
Uihlein Rd.; 44th Ave. to SR64	0.00	4,166.67	4,166.67	0.00	16,666.68	16,666.68	50,000	0%
Rangeland Pkwy; Uihlein to Bourneside	4,125.00	10,000.00	5,875.00	16,500.00	40,000.00	23,500.00	120,000	14%
Bourneside Blvd; Rangeland to SR64	10,819.00	11,250.00	431.00	42,118.00	45,000.00	2,882.00	135,000	31%
Rangeland Pkwy; Lorraine to Uihlein	6,940.00	7,000.00	60.00	27,760.00	28,000.00	240.00	84,000	33%
Irrigation Repairs	7,730.75	4,166.67	(3,564.08)	23,242.59	16,666.68	(6,575.91)	50,000	46%
Plant Replacement	3,989.00	5,250.00	1,261.00	20,553.74	21,000.00	446.26	63,000	33%
Mulching	12,500.00	7,000.00	(5,500.00)	47,040.00	28,000.00	(19,040.00)	84,000	56%
Tree Trimming	18,000.00	4,200.00	(13,800.00)	50,300.00	16,800.00	(33,500.00)	50,400	100%
Other Landscape Maint., NC, Contingency	17,672.00	6,916.67	(10,755.33)	24,948.50	27,666.68	2,718.18	83,000	30%
Irrigation - Monthly Meter Charge	788.82	766.00	(22.82)	2,366.46	3,064.00	697.54	9,192	26%
Irrigation - Utilization	17,012.59	16,666.67	(345.92)	57,418.32	66,666.68	9,248.36	200,000	29%
Lake Maint. (Outside Communities)	6,720.52	3,333.33	(3,387.19)	22,177.56	13,333.32	(8,844.24)	40,000	55%
Aquatic Plantings	3,277.50	833.33	(2,444.17)	3,277.50	3,333.32	55.82	10,000	33%
Conservation Areas Exotic Sps Removal	2,025.00	6,666.67	4,641.67	3,657.00	26,666.68	23,009.68	80,000	5%
Peace River Utilities	218.43	1,250.00	1,031.57	814.37	5,000.00	4,185.63	15,000	5%
Stormwater System & Drainage	0.00	4,166.67	4,166.67	22,450.00	16,666.68	(5,783.32)	50,000	45%
Storm Damage and Clean Up	0.00	4,166.67	4,166.67	0.00	16,666.68	16,666.68	50,000	0%
Sanitary Sewer	200.00	416.67	216.67	1,321.44	1,666.68	345.24	5,000	26%
Hardscapes	359.63	833.33	473.70	1,701.11	3,333.32	1,632.21	10,000	17%
Signs	802.60	1,666.67	864.07	802.60	6,666.68	5,864.08	20,000	4%
Miscellaneous Maintenance - NE	0.00	100.00	100.00	0.00	400.00	400.00	1,200	0%
Total General & Administrative Expenses	\$154,844.92	\$145,249.36	\$(9,595.56)	\$535,105.51	\$580,997.44	\$45,891.93	\$1,742,992	31%
Total Expenses	\$154,844.92	\$145,249.36	\$(9,595.56)	\$535,105.51	\$580,997.44	\$45,891.93	\$1,742,992	31%
Net Income (Loss)	\$151,857.85	\$177,846.65	\$(25,988.80)	\$3,310,065.23	\$711,386.60	\$2,598,678.63		



Lakewood Ranch Stewardship District
Income Statement
 For the period of 1/1/2026 Through 1/31/2026

Fund: (001) General Fund
 Sector: (ONW) Northwest Sector

	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Adopted FY2026 Budget	Percentage Used
Revenues								
Assessments (Platted Lots) - Northwest	\$264,105.16	\$312,789.08	\$(48,683.92)	\$3,310,466.88	\$1,251,156.32	\$2,059,310.56	\$3,753,469	88%
Assessments (Unplatted Lots) - Northwest	0.00	1,618.15	(1,618.15)	0.00	6,472.60	(6,472.60)	19,418	0%
Net Revenues	\$264,105.16	\$314,407.23	\$(50,302.07)	\$3,310,466.88	\$1,257,628.92	\$2,052,837.96	\$3,772,887	88%
General & Administrative Expenses								
Kent Lake & Lake Bank Ma	\$16,460.00	\$5,000.00	\$(11,460.00)	\$49,380.00	\$20,000.00	\$(29,380.00)	\$60,000	82%
Lake Bank mowing	0.00	2,833.33	2,833.33	0.00	11,333.32	11,333.32	34,000	0%
Rangeland-WhiteEagle to	4,069.50	0.00	(4,069.50)	16,278.00	0.00	(16,278.00)	-	0%
Silver Falls	0.00	3,333.33	3,333.33	14,268.75	13,333.32	(935.43)	40,000	36%
NW Sector East Landscape Contract	23,727.30	23,585.33	(141.97)	80,640.45	94,341.32	13,700.87	283,024	28%
NW Sector West Landscape Contract	20,865.66	24,298.58	3,432.92	83,462.64	97,194.32	13,731.68	291,583	29%
Crossland Trail	0.00	2,750.00	2,750.00	0.00	11,000.00	11,000.00	33,000	0%
Newhaven Blvd.	3,033.07	2,916.67	(116.40)	12,132.28	11,666.68	(465.60)	35,000	35%
Irrigation Repairs	10,615.00	10,833.33	218.33	50,838.74	43,333.32	(7,505.42)	130,000	39%
Plant Replacement	1,402.00	7,000.00	5,598.00	43,755.21	28,000.00	(15,755.21)	84,000	52%
Mulching	0.00	8,750.00	8,750.00	0.00	35,000.00	35,000.00	105,000	0%
Tree Trimming	1,825.00	6,250.00	4,425.00	55,425.00	25,000.00	(30,425.00)	75,000	74%
Other Landscape Maint., NC, Contingency	3,200.00	10,416.67	7,216.67	12,296.25	41,666.68	29,370.43	125,000	10%
Irrigation - Utilization	788.82	766.00	(22.82)	2,366.46	3,064.00	697.54	9,192	26%
Irrigation - Utilization - NW	37,453.57	25,833.33	(11,620.24)	126,407.65	103,333.32	(23,074.33)	310,000	41%
Lake Maint. (Outside Communities)	4,848.38	4,166.67	(681.71)	21,457.14	16,666.68	(4,790.46)	50,000	43%
Aquatic Plantings	3,502.50	1,250.00	(2,252.50)	3,502.50	5,000.00	1,497.50	15,000	23%
Conservation Areas Exotic Sps Maint.	10,800.00	6,666.67	(4,133.33)	34,265.00	26,666.68	(7,598.32)	80,000	43%
FPL	63.59	75.00	11.41	197.47	300.00	102.53	900	22%
Peace River Utilities	0.00	2,000.00	2,000.00	365.17	8,000.00	7,634.83	24,000	2%
Central Park Utility Turnover	0.00	4,130.00	4,130.00	0.00	16,520.00	16,520.00	49,560	0%
Stormwater System & Drainage	0.00	4,166.67	4,166.67	8,335.00	16,666.68	8,331.68	50,000	17%
Storm Damage and Clean Up	0.00	4,166.67	4,166.67	0.00	16,666.68	16,666.68	50,000	0%
Sanitary Sewer	0.00	1,666.67	1,666.67	0.00	6,666.68	6,666.68	20,000	0%
Hardscapes	1,609.52	3,333.33	1,723.81	20,228.52	13,333.32	(6,895.20)	40,000	51%
Signs	802.60	3,333.33	2,530.73	1,774.01	13,333.32	11,559.31	40,000	4%
Miscellaneous Maintenance	0.00	1,250.00	1,250.00	0.00	5,000.00	5,000.00	15,000	0%
Total General & Administrative Expenses	\$145,066.51	\$170,771.58	\$25,705.07	\$637,376.24	\$683,086.32	\$45,710.08	\$2,049,259	31%
Total Expenses	\$145,066.51	\$170,771.58	\$25,705.07	\$637,376.24	\$683,086.32	\$45,710.08	\$2,049,259	31%
Net Income (Loss)	\$119,038.65	\$143,635.65	\$(24,597.00)	\$2,673,090.64	\$574,542.60	\$2,098,548.04		



Lakewood Ranch Stewardship District
Income Statement
 For the period of 1/1/2026 Through 1/31/2026

Fund: (001) General Fund
 Sector: (SRQ) Sarasota Sector

	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Adopted FY2026 Budget	Percentage Used
Revenues								
Assessments (Platted Lots) - Sarasota	\$53,522.24	\$193,210.41	\$(139,688.17)	\$2,063,289.58	\$772,841.64	\$1,290,447.94	\$2,318,525	89%
Assessments (Unplatted Lots) - Sarasota	0.00	45.28	(45.28)	0.00	181.12	(181.12)	543	0%
Net Revenues	\$53,522.24	\$193,255.69	\$(139,733.45)	\$2,063,289.58	\$773,022.76	\$1,290,266.82	\$2,319,068	89%
General & Administrative Expenses								
Deer Drive from U. Pkwy to LWR Blvd	\$11,279.40	\$11,666.67	\$387.27	\$45,117.63	\$46,666.68	\$1,549.05	\$140,000	32%
Lorraine Rd; Uni. Pkwy to S. Boundary	0.00	14,042.00	14,042.00	0.00	56,168.00	56,168.00	168,504	0%
LWR Blvd; Comm Pkwy to S. Boundary	9,877.00	10,250.00	373.00	29,631.00	41,000.00	11,369.00	123,000	24%
Lorraine Rd; S. Boundary to FruitvilleRd	6,586.22	7,500.00	913.78	26,344.88	30,000.00	3,655.12	90,000	29%
Blythe Ave. Cannon St. and Lucent Pl.	2,500.00	2,500.00	0.00	10,000.00	10,000.00	0.00	30,000	33%
Blue Lake Road	935.00	12,500.00	11,565.00	76,643.26	50,000.00	(26,643.26)	150,000	51%
Pine Warbler Place	690.00	1,000.00	310.00	2,760.00	4,000.00	1,240.00	12,000	23%
Irrigation Repairs	2,864.44	5,833.33	2,968.89	16,378.37	23,333.32	6,954.95	70,000	23%
Plant Replacement	960.00	8,333.33	7,373.33	31,510.30	33,333.32	1,823.02	100,000	32%
Mulching	0.00	6,666.67	6,666.67	0.00	26,666.68	26,666.68	80,000	0%
Tree Trimming	0.00	5,000.00	5,000.00	18,690.00	20,000.00	1,310.00	60,000	31%
Other Landscape Maint., NC, Contingency	501.05	8,333.33	7,832.28	10,317.95	33,333.32	23,015.37	100,000	10%
Irrigation - Utilization	788.82	791.67	2.85	2,366.46	3,166.68	800.22	9,500	25%
Irrigation - Utilization - SRQ	12,872.64	18,333.33	5,460.69	43,445.80	73,333.32	29,887.52	220,000	20%
Lake Maint. (Outside Communities)	2,050.00	4,166.67	2,116.67	4,596.00	16,666.68	12,070.68	50,000	9%
Aquatic Plantings	2,692.00	500.00	(2,192.00)	2,692.00	2,000.00	(692.00)	6,000	45%
Conservation Areas Exotic Sps Maint.	0.00	6,666.67	6,666.67	4,300.00	26,666.68	22,366.68	80,000	5%
FPL	3,042.25	2,916.67	(125.58)	9,129.23	11,666.68	2,537.45	35,000	26%
Stormwater System & Drainage	0.00	4,166.67	4,166.67	38,122.50	16,666.68	(21,455.82)	50,000	76%
Storm Damage and Clean Up	0.00	4,166.67	4,166.67	0.00	16,666.68	16,666.68	50,000	0%
Sanitary Sewer	0.00	500.00	500.00	0.00	2,000.00	2,000.00	6,000	0%
Water Taxi - Operation, Maint & Ins.	633.44	4,166.67	3,533.23	13,599.31	16,666.68	3,067.37	50,000	27%
Hardscapes	0.00	3,333.33	3,333.33	51,358.22	13,333.32	(38,024.90)	40,000	128%
Signs	0.00	3,333.33	3,333.33	1,462.00	13,333.32	11,871.32	40,000	4%
Miscellaneous Maintenance	0.00	1,250.00	1,250.00	0.00	5,000.00	5,000.00	15,000	0%
Total General & Administrative Expenses	\$58,272.26	\$147,917.01	\$89,644.75	\$438,464.91	\$591,668.04	\$153,203.13	\$1,775,004	25%
Total Expenses	\$58,272.26	\$147,917.01	\$89,644.75	\$438,464.91	\$591,668.04	\$153,203.13	\$1,775,004	25%
Net Income (Loss)	\$(4,750.02)	\$45,338.68	\$(50,088.70)	\$1,624,824.67	\$181,354.72	\$1,443,469.95		



Lakewood Ranch Stewardship District
 Income Statement
 For the period of 1/1/2026 Through 1/31/2026

Fund: (001) General Fund
 Sector: (0SE) Southeast Sector

	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Adopted FY2026 Budget	Percentage Used
General & Administrative Expenses								
Bourneside - University to Fruitville	\$0.00	\$4,166.67	\$4,166.67	\$0.00	\$16,666.68	\$16,666.68	\$50,000	0%
Irrigation Repairs	0.00	166.67	166.67	0.00	666.68	666.68	2,000	0%
Plant Replacement	0.00	166.67	166.67	0.00	666.68	666.68	2,000	0%
Irrigation - Monthly Meter Charge	0.00	166.67	166.67	0.00	666.68	666.68	2,000	0%
Irrigation - Utilization	0.00	4,166.67	4,166.67	0.00	16,666.68	16,666.68	50,000	0%
Peace River Utilities	0.00	833.33	833.33	0.00	3,333.32	3,333.32	10,000	0%
Hardscapes - SE	735.00	0.00	(735.00)	735.00	0.00	(735.00)	-	0%
Signs	0.00	166.67	166.67	0.00	666.68	666.68	2,000	0%
Total General & Administrative Expenses	\$735.00	\$9,833.35	\$9,098.35	\$735.00	\$39,333.40	\$38,598.40	\$116,000	0%
Total Expenses	\$735.00	\$9,833.35	\$9,098.35	\$735.00	\$39,333.40	\$38,598.40	\$116,000	0%
Net Income (Loss)	\$(735.00)	\$(9,833.35)	\$9,098.35	\$(735.00)	\$(39,333.40)	\$38,598.40		



Lakewood Ranch Stewardship District
Income Statement
 For the period of 1/1/2026 Through 1/31/2026

Fund: (001) General Fund
 Sector: (TAY) Taylor Sector

	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Adopted FY2026 Budget	Percentage Used
Revenues								
Assessments (Platted Lots) - Taylor	\$85,195.22	\$86,205.25	\$(1,010.03)	\$1,067,892.54	\$344,821.00	\$723,071.54	\$1,034,463	103%
Assessments (Unplatted Lots) - Taylor	0.00	8,969.67	(8,969.67)	0.00	35,878.68	(35,878.68)	107,636	0%
Net Revenues	\$85,195.22	\$95,174.92	\$(9,979.70)	\$1,067,892.54	\$380,699.68	\$687,192.86	\$1,142,099	94%
General & Administrative Expenses								
Rangeland - East of Bourneside	\$5,700.00	\$8,333.33	\$2,633.33	\$22,800.00	\$33,333.32	\$10,533.32	\$100,000	23%
44th Ave. East - East of Bourneside	5,200.00	8,333.33	3,133.33	36,010.00	33,333.32	(2,676.68)	100,000	36%
Bourneside - SR 64 to Rangeland RAB	0.00	10,833.33	10,833.33	0.00	43,333.32	43,333.32	130,000	0%
Taylor Landscape Berm	25,346.50	1.25	(25,345.25)	25,346.50	5.00	(25,341.50)	15	168977%
Irrigation Repairs	24,993.28	2,500.00	(22,493.28)	46,595.73	10,000.00	(36,595.73)	30,000	155%
Plant Replacement	0.00	833.33	833.33	0.00	3,333.32	3,333.32	10,000	0%
Mulching	0.00	833.33	833.33	0.00	3,333.32	3,333.32	10,000	0%
Tree Trimming	0.00	833.33	833.33	0.00	3,333.32	3,333.32	10,000	0%
Other Landscape Maint., NC, Contingency	0.00	1,666.67	1,666.67	52,917.80	6,666.68	(46,251.12)	20,000	265%
Irrigation - Monthly Meter Charge	0.00	791.67	791.67	0.00	3,166.68	3,166.68	9,500	0%
Irrigation - Utilization	0.00	16,666.67	16,666.67	0.00	66,666.68	66,666.68	200,000	0%
Conservation Areas Exotic Sps Maint.	0.00	833.33	833.33	0.00	3,333.32	3,333.32	10,000	0%
Peace River Utilities	0.00	833.33	833.33	0.00	3,333.32	3,333.32	10,000	0%
Stormwater System & Drainage	0.00	833.33	833.33	0.00	3,333.32	3,333.32	10,000	0%
Storm Damage and Clean Up	0.00	4,166.67	4,166.67	0.00	16,666.68	16,666.68	50,000	0%
Signs	0.00	833.33	833.33	0.00	3,333.32	3,333.32	10,000	0%
Total General & Administrative Expenses	\$61,239.78	\$59,126.23	\$(2,113.55)	\$183,670.03	\$236,504.92	\$52,834.89	\$709,515	26%
Total Expenses	\$61,239.78	\$59,126.23	\$(2,113.55)	\$183,670.03	\$236,504.92	\$52,834.89	\$432,584	42%
Net Income (Loss)	\$23,955.44	\$36,048.69	\$(12,093.25)	\$884,222.51	\$144,194.76	\$740,027.75		