

LT Ranch South

Community Development District

Financial Statements
February 28, 2026

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LT Ranch South Community Development District

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**LT Ranch South
Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund	Account Groups			
				Series 2025	Series 2025		
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 147,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,141
Debt Service Fund							
Reserve Account	-	248,310	-	-	-	-	248,310
Revenue Account	-	-	-	-	-	-	-
Construction Account	-	-	3,516	-	-	-	3,516
Cost of Issuance Account	-	-	7,256	-	-	-	7,256
Accounts Receivable	-	-	-	-	-	-	-
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	65,594	-	-	-	65,594
Amount Available in Debt Service Funds	-	-	-	248,310	-	-	248,310
Amount to be Provided by Debt Service Funds	-	-	-	6,931,690	-	-	6,931,690
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	3,857,248	3,857,248
Total Assets	\$ 147,141	\$ 248,310	\$ 76,365	\$ 7,180,000	\$ 3,857,248	\$ 3,857,248	\$ 11,509,064

**LT Ranch South
Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds						Totals (Memorandum Only)	
	General Fund	Debt Service Funds		Capital Project Fund		Account Groups		
		Series 2025	Series 2025	Series 2025	Series 2025	General Long Term Debt		General Fixed Assets
Liabilities								
Accounts Payable	-	-	-	-	-	-	-	
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	-	
Due to Developer	-	-	1,215,343	-	-	-	1,215,343	
Bonds Payable								
Current Portion (Due within 12 months)								
Series 2025	-	-	-	105,000	-	-	105,000	
Long Term								
Series 2025	-	-	-	7,075,000	-	-	7,075,000	
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,215,343</u>	<u>\$ 7,180,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,395,343</u>	
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	3,857,248	-	3,857,248	
Fund Balance								
Restricted								
Beginning: October 1, 2025 (Unaudited)	-	289,645	(1,128,124)	-	-	-	(838,479)	
Results from Current Operations	-	(41,335)	(10,853)	-	-	-	(52,189)	
Unassigned								
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	-	
Results from Current Operations	147,141	-	-	-	-	-	147,141	
Total Fund Equity and Other Credits	<u>\$ 147,141</u>	<u>\$ 248,310</u>	<u>\$ (1,138,977)</u>	<u>\$ -</u>	<u>\$ 3,857,248</u>	<u>\$ -</u>	<u>\$ 3,113,722</u>	
Total Liabilities, Fund Equity and Other Credits	<u>\$ 147,141</u>	<u>\$ 248,310</u>	<u>\$ 76,365</u>	<u>\$ 7,180,000</u>	<u>\$ 3,857,248</u>	<u>\$ -</u>	<u>\$ 11,509,064</u>	

LT Ranch South
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	-	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	-	0%
Developer Contribution	109,000	221,204	639,751	35%
Total Revenue and Other Sources:	\$ 109,000	\$ 221,204	\$ 639,751	35%
Expenditures and Other Uses				
Executive				
Professional Management	17,667	22,083	53,000	42%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Accounting Services	6,667	8,333	20,000	42%
Assessment Roll Preparation	1,667	1,667	20,000	8%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	470	1,042	3,500	30%
Trustee Services	-	-	5,000	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	-	500	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	12	12	750	2%
Website Development	1,200	1,200	2,400	50%
Insurance				
	-	5,500	6,000	92%
Printing & Binding				
	-	-	500	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	4,380	4,514	20,000	23%
Other General Government Services				
Engineering Services	7,411	7,411	15,000	49%
Sub-Total:	\$ 39,473	\$ 51,938	\$ 155,075	33%

**LT Ranch South
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Lake, Lake Bank and Littoral Shelf Maintenance				
Preserve Services				
Wetland Maintenance	2,450	6,125	64,000	10%
Enhancement Area Maintenance	-	16,000	75,600	21%
Creation Areas Maintenance	-	-	64,000	0%
Contingencies		-	-	
Sub-Total:	\$ 2,450	\$ 22,125	\$ 203,600	11%
Road & Street Facilities - Lorraine Road				
Repairs & Maintenance				
Landscape Maintenance				
Lorraine Blvd				
Routine Maintenance	-	-	218,565	0%
Tree Trimming	-	-	12,000	0%
Mulch Installation	-	-	13,000	0%
Pressure Cleaning	-	-	4,500	0%
Vehicular Damage	-	-	1,250	0%
Landscape Replacements	-	-	7,500	0%
Annuals	-	-	9,000	0%
Roadway Lighting	-	-	2,250	0%
Irrigation Repairs	-	-	5,500	0%
Hog Damage	-	-	2,000	0%
Contingencies	-	-	5,511	0%
Sub-Total:	\$ -	\$ -	\$ 281,076	0%
Total Expenditures and Other Uses:	\$ 41,923	\$ 74,063	\$ 639,751	12%
Net Increase/ (Decrease) in Fund Balance	67,077	147,141	-	
Fund Balance - Beginning	80,064	-	-	
Fund Balance - Ending	\$ 147,141	\$ 147,141	\$ -	

LT Ranch South
Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	738	3,314	-	0%
Capitalized Interest Account	-	185	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	786,456	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Developer Contribution				
	-	-	-	0%
Intragovernmental Transfer In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 738	\$ 3,499	\$ 735,006	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	-	105,000	0%
Interest Expense				
Series 2025	-	41,335	237,134	17%
Intragovernmental Transfer Out				
	738	3,499	-	0%
Total Expenditures and Other Uses:	\$ 738	\$ 44,835	\$ 342,134	13%
Net Increase/ (Decrease) in Fund Balance	-	(41,335)	392,872	
Fund Balance - Beginning	248,310	289,645	289,645	
Fund Balance - Ending	\$ 248,310	\$ 248,310	\$ 682,517	

LT Ranch South
Community Development District
Capital Projects Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

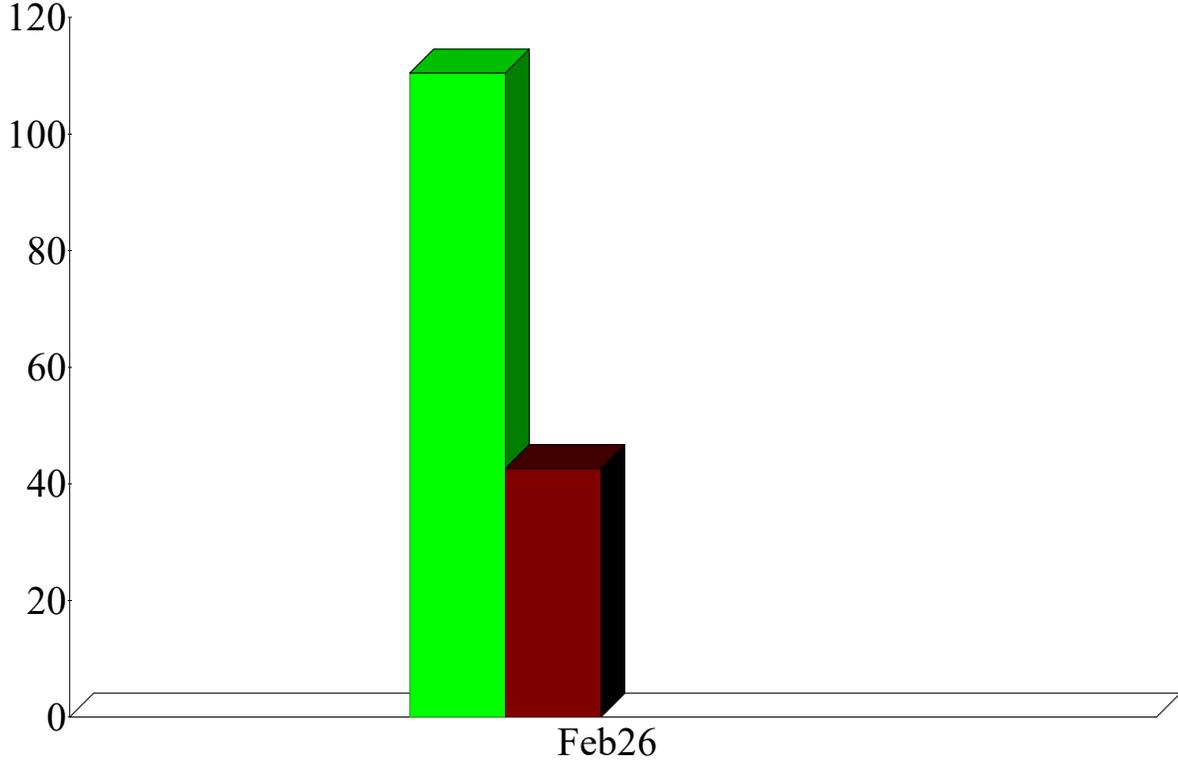
Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	8	17	-	0%
Cost of Issuance	21	238	-	0%
Developer Contributions	-	-	-	0%
Intragovernmental Transfer In	738	3,499	-	0%
Total Revenue and Other Sources:	\$ 767	\$ 3,754	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Cost of Issuance				
Engineering Services	-	14,608	-	0%
Underwriter's Discount	-	-	-	0%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 14,608	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	767	(10,853)	-	
Fund Balance - Beginning	(1,139,744)	(1,128,124)	-	
Fund Balance - Ending	\$ (1,138,977)	\$ (1,138,977)	\$ -	

LT Ranch South Community Development District

Income and Expense by Month February 2026

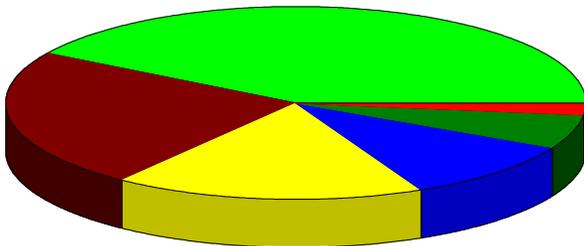


\$ in 1,000's



Expense Summary February 2026

5120000 · Executive	41.41%
5130000 · Financial and Adminis	23.48
5190000 · Other General Govern	17.37
5140000 · Legal Services	10.27
5380000 · Stormwater Mgmt-Con	5.74
5810000 · Interfund Transfer Out	1.73
Total	\$42,660.51



By Account