

LT Ranch South

Community Development District

Financial Statements
March 31, 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 March 31, 2026**

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Project Fund	General Long Term Debt	General Fixed Assets	
		Series 2025	Series 2025			
Assets						
Cash and Investments						
General Fund						
Truist - Checking Account	\$ 111,668	\$ -	\$ -	\$ -	\$ -	\$ 111,668
Debt Service Fund						
Reserve Account	-	248,310	-	-	-	248,310
Revenue Account	-	-	-	-	-	-
Construction Account	-	-	4,191	-	-	4,191
Cost of Issuance Account	-	-	7,275	-	-	7,275
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	\$ 111,668	\$ 248,310	\$ 77,060	\$ 7,180,000	\$ 3,857,248	\$ 11,474,286

**LT Ranch South
Community Development District
Balance Sheet
for the Period Ending March 31, 2026**

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Project Fund	General Long Term Debt	General Fixed Assets	
		Series 2025	Series 2025			
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	\$ -	\$ -	\$ 1,215,343	\$ 7,180,000	\$ -	\$ 8,395,343
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)	(10,159)	-	-	(51,494)
Unassigned						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	111,668	-	-	-	-	111,668
Total Fund Equity and Other Credits	\$ 111,668	\$ 248,310	\$ (1,138,283)	\$ -	\$ 3,857,248	\$ 3,078,944
Total Liabilities, Fund Equity and Other Credits	\$ 111,668	\$ 248,310	\$ 77,060	\$ 7,180,000	\$ 3,857,248	\$ 11,474,286

LT Ranch South
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	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	-	221,204	639,751	35%
Total Revenue and Other Sources	\$ -	\$ 221,204	\$ 639,751	35%
Expenditures and Other Uses				
Executive				
Professional Management	4,417	26,500	53,000	50%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Accounting Services	1,667	10,000	20,000	50%
Assessment Roll Preparation	1,667	3,333	20,000	17%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	3,167	4,209	3,500	120%
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	750	2%
Website Development	-	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	-	4,514	20,000	23%
Other General Government Services				
Engineering Services	7,205	14,616	15,000	97%
Sub-Total	\$ 18,122	\$ 70,059	\$ 155,075	45%

LT Ranch South
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Lake, Lake Bank and Littoral Shelf Maintenance				
Preserve Services				
Wetland Maintenance	1,351	7,476	64,000	12%
Enhancement Area Maintenance	16,000	32,000	75,600	42%
Creation Areas Maintenance	-	-	64,000	0%
Contingencies		-	-	
Sub-Total	\$ 17,351	\$ 39,476	\$ 203,600	19%
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	\$ 35,473	\$ 109,535	\$ 639,751	17%
Net Increase/ (Decrease) in Fund Balance	(35,473)	111,668	-	
Fund Balance - Beginning	147,141	-	-	
Fund Balance - Ending	\$ 111,668	\$ 111,668	\$ -	

**LT Ranch South
Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	666	3,980	-	0%
Capitalized Interest Account	-	185	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	-	-	786,456	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Developer Contributions				
	-	-	-	0%
Intragovernmental Transfer In				
	-	-	-	0%
Total Revenue and Other Sources	\$ 666	\$ 4,165	\$ 735,006	1%
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				
	666	4,165	-	0%
Total Expenditures and Other Uses	\$ 666	\$ 45,501	\$ 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 March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	9	26	-	0%
Cost of Issuance	19	258	-	0%
Developer Contributions	-	-	-	0%
Intragovernmental Transfer In	666	4,165	-	0%
Total Revenue and Other Sources	\$ 695	\$ 4,449	\$ -	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	 695	 (10,159)	 -	
Fund Balance - Beginning	(1,138,977)	(1,128,124)	-	
Fund Balance - Ending	\$ (1,138,283)	\$ (1,138,283)	\$ -	

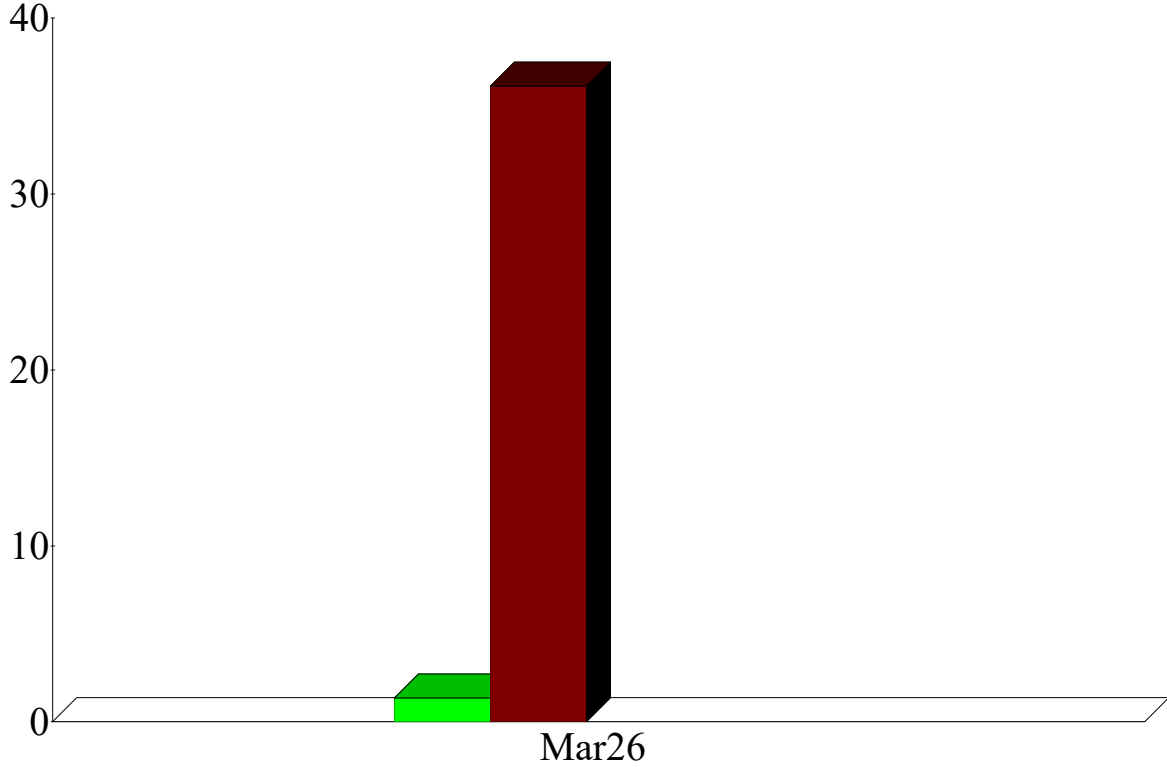
LT Ranch South Community Development District

Income and Expense by Month

March 2026

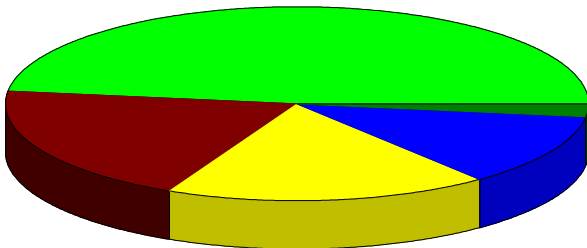


\$ in 1,000's



Expense Summary March 2026

5380000 · Stormwater Mgmt-C	48.01%
5190000 · Other General Govern	19.94
5130000 · Financial and Adminis	17.99
5120000 · Executive	12.22
5810000 · Interfund Transfer Out	1.84
Total	\$36,138.65



By Account