LT Ranch South

Community Development District

Financial Statements
July 31, 2026

PFM Management Services, LLC
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LT Ranch South Community Development District

Monthly Financial Statements

LT Ranch South Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds							
	General Fund	Debt Service Fund		Capital Project Fund		Account Groups		Totals (Memorandum Only)
		Series 2025	Series 2026	Series 2025	Series 2026	General Long Term Debt	General Fixed Assets	
Assets								
Cash and Investments								
General Fund								
Truist - Checking Account	$ 70,335	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,335
Debt Service Fund								
Reserve Account	-	248,310	331,748			-	-	580,058
Revenue Account	-	87	-	-	-	-	-	87
Construction Account	-	-	-	14,515	14,888	-	-	29,403
Capitalized Interest	-	-	291,042	-	-	-	-	291,042
Cost of Issuance Account	-	-		-	10,788	-	-	10,788
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	-	-	-	-	-	702,898	-	702,898
Amount to be Provided by Debt Service Funds	-	-	-	-	-	15,862,102	-	15,862,102
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	6,768,374	6,768,374
Total Assets	**$ 70,335**	**$ 248,397**	**$ 622,789**	**$ 80,109**	**$ 25,676**	**$ 16,565,000**	**$ 6,768,374**	**$ 24,380,680**

LT Ranch South Community Development District
Balance Sheet
Through July 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 2026	Series 2025	Series 2026			
Liabilities								
Accounts Payable	88,139	-	-	-	-	-	-	88,139
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Due to Developer	-	-	-	-	-	-	-	-
Bonds Payable					871,533			871,533
Current Portion (Due within 12 months)								
Series 2025	-	-	-	-	-	$110,000	-	110,000
Series 2026	-	-	-	-	-	-	-	-
Long Term								
Series 2025	-	-	-	-	-	6,965,000	-	6,965,000
Series 2026	-	-	-	-	-	9,490,000	-	9,490,000
Total Liabilities	**$ 88,139**	**$ -**	**$ -**	**$ -**	**$ 871,533**	**$ 16,565,000**	**$ -**	**$ 17,524,672**
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	6,768,374	6,768,374
Fund Balance								
Restricted								
Beginning: October 1, 2025 (Unaudited)	-	289,645	-	(1,128,124)	-	-	-	(838,479)
Results from Current Operations	-	(41,248)	622,789	1,208,233	(845,857)	-	-	943,917
Unassigned								
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	-	-
Results from Current Operations	(17,804)	-	-	-	-	-	-	(17,804)
Total Fund Equity and Other Credits	**$ (17,804)**	**$ 248,397**	**$ 622,789**	**$ 80,109**	**$ (845,857)**	**$ -**	**$ 6,768,374**	**$ 6,856,008**
Total Liabilities, Fund Equity and Other Credits	**$ 70,335**	**$ 248,397**	**$ 622,789**	**$ 80,109**	**$ 25,676**	**$ 16,565,000**	**$ 6,768,374**	**$ 24,380,680**

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

Description	July	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	-	434,871	639,751	68%
Total Revenue and Other Sources	**$ -**	**$ 434,871**	**$ 639,751**	**68%**
Expenditures and Other Uses				
Executive				
Professional Management	4,417	44,167	53,000	83%
Financial and Administrative				
Audit Services	-	4,600	4,000	115%
Accounting Services	1,667	16,667	20,000	83%
Assessment Roll Preparation	1,667	10,000	20,000	50%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	7,858	3,500	225%
Trustee Services	-	-	5,000	0%
Dissemination Agent Services	-	5,000	3,500	143%
Property Appraiser Fees	-	-	500	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	10	31	750	4%
Website Development	-	2,400	2,400	100%
Insurance	-	5,500	6,000	92%
Printing & Binding	-	-	500	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	2,099	14,379	20,000	72%
Other General Government Services				
Engineering Services	-	27,150	15,000	181%
Sub-Total	**$ 9,858**	**$ 137,926**	**$ 155,075**	**89%**

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

Description		July		Year to Date		Total Annual Budget	% of Budget
Stormwater Management Services							
Lake, Lake Bank and Littoral Shelf Maintenance							
Preserve Services							
Wetland Maintenance		1,351		12,880		64,000	20%
Enhancement Area Maintenance		13,900		61,900		75,600	82%
Creation Areas Maintenance		8,500		8,500		64,000	13%
Sub-Total	**$**	**23,751**	**$**	**83,280**	**$**	**203,600**	**41%**
Road & Street Facilities - Lorraine Road							
Repairs & Maintenance							
Landscape Maintenance							
Lorraine Blvd							
Routine Maintenance		-		168,111		218,565	77%
Tree Trimming		-		20,898		12,000	174%
Mulch Installation		-		-		13,000	0%
Pressure Cleaning		-		12,743		4,500	283%
Vehicular Damage		-		1,193		1,250	95%
Landscape Replacements		-		7,642		7,500	102%
Annuals		-		8,449		9,000	94%
Roadway Lighting		-		-		2,250	0%
Irrigation Repairs		-		5,160		5,500	94%
Hog Damage		-		-		2,000	0%
Contingencies		-		7,273		5,511	132%
Sub-Total	**$**	**-**	**$**	**231,469**	**$**	**281,076**	82%
Total Expenditures and Other Uses	**$**	**33,609**	**$**	**452,675**	**$**	**639,751**	**71%**
Net Increase/ (Decrease) in Fund Balance		**(33,609)**		**(17,804)**		**-**	
Fund Balance - Beginning		15,805		-		-	
Fund Balance - Ending	**$**	**(17,804)**	**$**	**(17,804)**	**$**	**-**	

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	714	6,882	-	0%
Revenue Account	0	87	-	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	-	300,799	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	**$ 714**	**$ 307,953**	**$ 735,006**	**42%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	105,000	105,000	100%
Interest Expense				
Series 2025	-	237,134	237,134	100%
Intragovernmental Transfer Out	714	7,067	-	0%
Total Expenditures and Other Uses	**$ 714**	**$ 349,201**	**$ 342,134**	**102%**
Net Increase/ (Decrease) in Fund Balance	**0**	**(41,248)**	**392,872**	
Fund Balance - Beginning	248,397	289,645	289,645	
Fund Balance - Ending	**$ 248,397**	**$ 248,397**	**$ 682,517**	

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	953	2,447	-	0%
Capitalized Interest Account	831	2,123	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	-	0%
Debt Proceeds - Series 2026	-	618,219	-	0%
Total Revenue and Other Sources	**$ 1,784**	**$ 622,789**	**$ -**	**0%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2026	-	-	-	0%
Interest Expense				
Series 2026	-	-	-	0%
Total Expenditures and Other Uses	**$ -**	**$ -**	**$ -**	**0%**
Net Increase/ (Decrease) in Fund Balance	**1,784**	**622,789**	**-**	
Fund Balance - Beginning	621,005	-	-	
Fund Balance - Ending	**$ 622,789**	**$ 622,789**	**$ -**	

LT Ranch South Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	39	151	-	0%
Cost of Issuance	-	279	-	0%
Intragovernmental Transfer In	714	1,222,410	-	0%
Total Revenue and Other Sources	**$ 753**	**$ 1,222,840**	**$ -**	**0%**
Expenditures and Other Uses				
Capital Outlay				
Cost of Issuance				
Engineering Services	-	14,608	-	0%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	**$ -**	**$ 14,608**	**$ -**	**0%**
Net Increase/ (Decrease) in Fund Balance	**753**	**1,208,233**	**-**	
Fund Balance - Beginning	79,356	(1,128,124)	-	
Fund Balance - Ending	**$ 80,109**	**$ 80,109**	**$ -**	

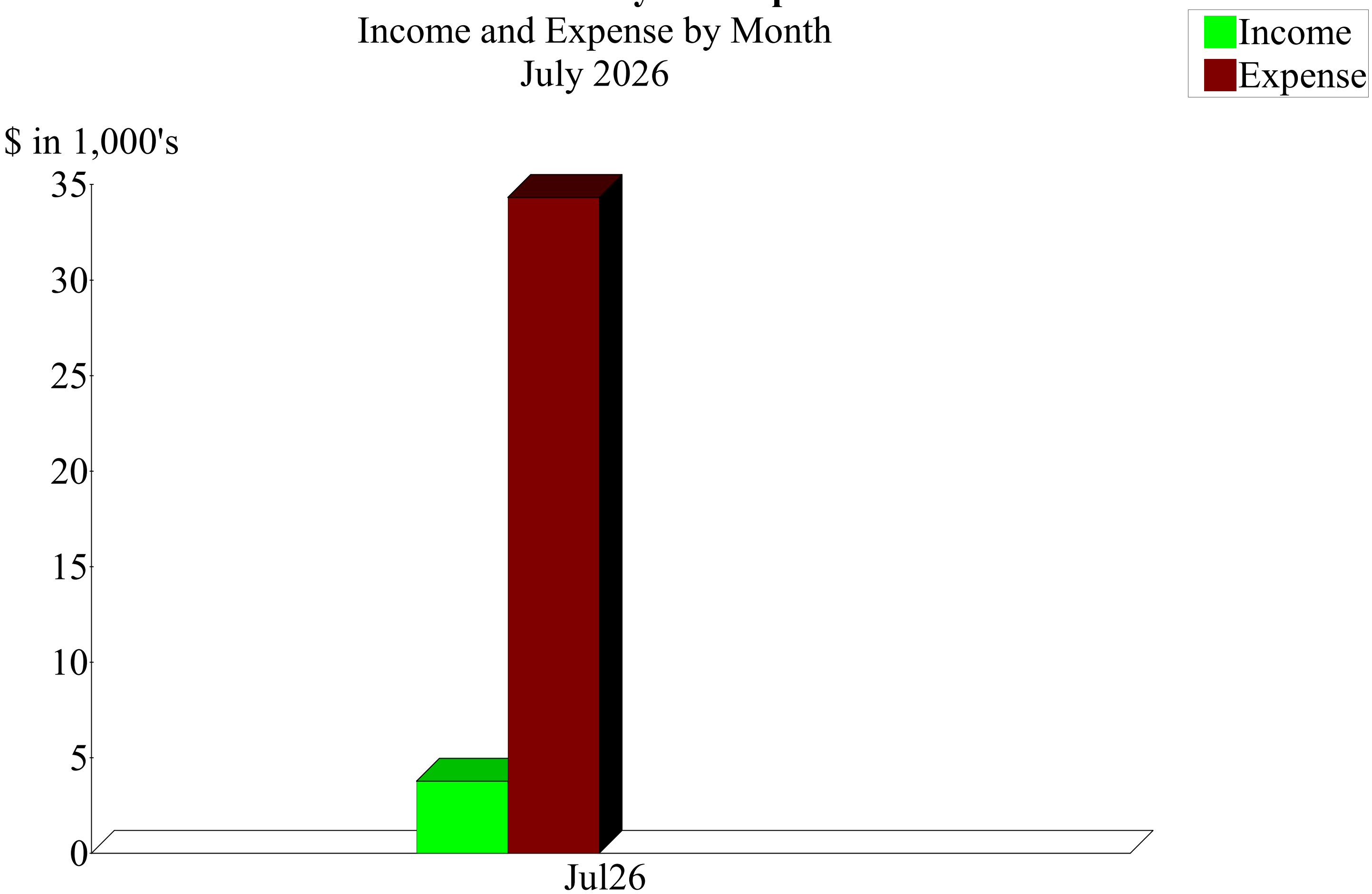
LT Ranch South Community Development District
Construction Project Fund - Series 2026
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	505	25,003	-	0%
Cost of Issuance	31	79	-	0%
Debt Proceeds - Series 2026	-	8,833,389	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	**$ 536**	**$ 8,858,471**	**$ -**	**0%**
Expenditures and Other Uses				
Capital Outlay		8,071,306		
Cost of Issuance				
District Management and A.M.	-	50,000	-	0%
Legal Services	-	160,000	-	0%
Printing & Binding	-	2,250	-	0%
Trustee Services	-	6,750	-	0%
Engineering Services	-	8,880	-	0%
Underwriter's Discount	-	189,800	-	0%
Intragovernmental Transfer Out	-	1,215,343	-	0%
Total Expenditures and Other Uses	**$ -**	**$ 9,704,328**	**$ -**	**0%**
Net Increase/ (Decrease) in Fund Balance	**536**	**(845,857)**	**-**	
Fund Balance - Beginning	(846,393)	-	-	
Fund Balance - Ending	**$ (845,857)**	**$ (845,857)**	**$ -**	

LT Ranch South Community Development District

Income and Expense by Month

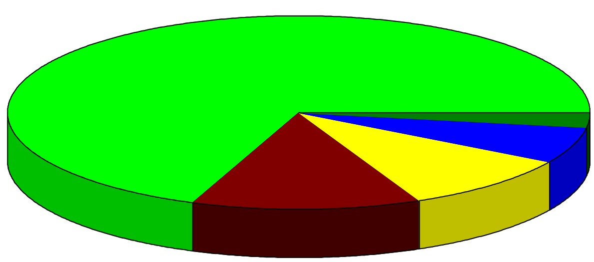
July 2026



Expense Summary

July 2026

5380000 · Stormwater Mgmt-(	69.20%
5120000 · Executive	12.87
5130000 · Financial and Adminis	9.74
5140000 · Legal Services	6.11
5810000 · Interfund Transfer Out	2.08
Total	$34,322.90



By Account