LT Ranch South
Community Development District

September 2026 Financial Package

September 30, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900

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LT Ranch South Community Development District
Balance Sheet
Through September 30, 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			
Assets								
Cash and Investments								
General Fund								
Truist - Checking Account	$ 25,845	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,845
Debt Service Fund								
Reserve Account	-	248,310	331,748			-	-	580,058
Revenue Account	-	87	-	-	-	-	-	87
Construction Account	-	-	-	16,078	14,976	-	-	31,055
Capitalized Interest	-	-	294,745	-	-	-	-	294,745
Cost of Issuance Account	-	-		-	10,852	-	-	10,852
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	-	-	-	-	-	708,165	-	708,165
Amount to be Provided by Debt Service Funds	-	-	-	-	-	15,856,835	-	15,856,835
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	6,546,297	6,546,297
Total Assets	**$ 25,845**	**$ 248,397**	**$ 626,493**	**$ 81,672**	**$ 25,828**	**$ 16,565,000**	**$ 6,546,297**	**$ 24,119,533**

LT Ranch South Community Development District
Balance Sheet
Through September 30, 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	24,110	-	-	-	-	-	-	24,110
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	-	-	-	-	-	$140,000	-	140,000
Long Term								
Series 2025	-	-	-	-	-	6,965,000	-	6,965,000
Series 2026	-	-	-	-	-	$9,350,000	-	9,350,000
Total Liabilities	**$ 24,110**	**$ -**	**$ -**	**$ -**	**$ 871,533**	**$ 16,565,000**	**$ -**	**$ 17,460,643**
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	6,546,297	6,546,297
Fund Balance								
Restricted								
Beginning: October 1, 2025 (Unaudited)	-	289,645	-	(1,128,124)	-	-	-	(838,479)
Results from Current Operations	-	(41,248)	626,493	1,209,796	(845,704)	-	-	949,337
Unassigned								
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	-	-
Results from Current Operations	1,735	-	-	-	-	-	-	1,735
Total Fund Equity and Other Credits	**$ 1,735**	**$ 248,397**	**$ 626,493**	**$ 81,672**	**$ (845,704)**	**$ -**	**$ 6,546,297**	**$ 6,658,890**
Total Liabilities, Fund Equity and Other Credits	**$ 25,845**	**$ 248,397**	**$ 626,493**	**$ 81,672**	**$ 25,828**	**$ 16,565,000**	**$ 6,546,297**	**$ 24,119,533**

LT Ranch South Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	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	-	593,347	639,751	93%
Total Revenue and Other Sources	**$ -**	**$ 593,347**	**$ 639,751**	**93%**
Expenditures and Other Uses				
Executive				
Professional Management	4,417	53,000	53,000	100%
Financial and Administrative				
Audit Services	-	4,600	4,000	115%
Accounting Services	1,667	20,000	20,000	100%
Assessment Roll Preparation	1,666	13,333	20,000	67%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	228	9,577	3,500	274%
Trustee Services	4,676	4,676	5,000	94%
Dissemination Agent Services	-	5,000	3,500	143%
Property Appraiser Fees	-	-	500	0%
Bank Service Fees	83	83	250	33%
Communications & Freight Services				
Postage, Freight & Messenger	12	42	750	6%
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	1,328	16,069	20,000	80%
Other General Government Services				
Engineering Services	1,730	29,518	15,000	197%
Sub-Total	**$ 15,806**	**$ 163,973**	**$ 155,075**	**106%**

LT Ranch South Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Lake, Lake Bank and Littoral Shelf Maintenance				
Preserve Services				
Wetland Maintenance	-	14,231	64,000	22%
Enhancement Area Maintenance	13,900	63,100	75,600	83%
Creation Areas Maintenance	8,500	42,500	64,000	66%
Contingencies	2,101	2,101	-	0%
Sub-Total	**$ 24,501**	**$ 121,932**	**$ 203,600**	**60%**
Road & Street Facilities - Lorraine Road				
Repairs & Maintenance				
Landscape Maintenance				
Lorraine Blvd				
Routine Maintenance	55,336	223,447	218,565	102%
Tree Trimming	-	20,898	12,000	174%
Mulch Installation	13,282	13,282	13,000	102%
Pressure Cleaning	200	12,943	4,500	288%
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	2,422	7,582	5,500	138%
Hog Damage	2,253	2,253	2,000	113%
Contingencies	746	8,019	5,511	145%
Sub-Total	**$ 74,239**	**$ 305,707**	**$ 281,076**	109%
Total Expenditures and Other Uses	**$ 114,546**	**$ 591,612**	**$ 639,751**	**92%**
Net Increase/ (Decrease) in Fund Balance	**(114,546)**	**1,735**	**-**	
Fund Balance - Beginning	116,281	-	-	
Fund Balance - Ending	**$ 1,735**	**$ 1,735**	**$ -**	

LT Ranch South Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	737	8,357	-	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	**$ 738**	**$ 309,428**	**$ 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	737	8,542	-	0%
Total Expenditures and Other Uses	**$ 737**	**$ 350,676**	**$ 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 September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	985	4,417	-	0%
Capitalized Interest Account	869	3,857	-	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	**$ 1,854**	**$ 626,493**	**$ -**	**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	**1,854**	**626,493**	**-**	
Fund Balance - Beginning	624,639	-	-	
Fund Balance - Ending	**$ 626,493**	**$ 626,493**	**$ -**	

LT Ranch South Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	45	239	-	0%
Cost of Issuance	-	279	-	0%
Intragovernmental Transfer In	737	1,223,885	-	0%
Total Revenue and Other Sources	**$ 783**	**$ 1,224,403**	**$ -**	**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	**783**	**1,209,796**	**-**	
Fund Balance - Beginning	80,889	(1,128,124)	-	
Fund Balance - Ending	**$ 81,672**	**$ 81,672**	**$ -**	

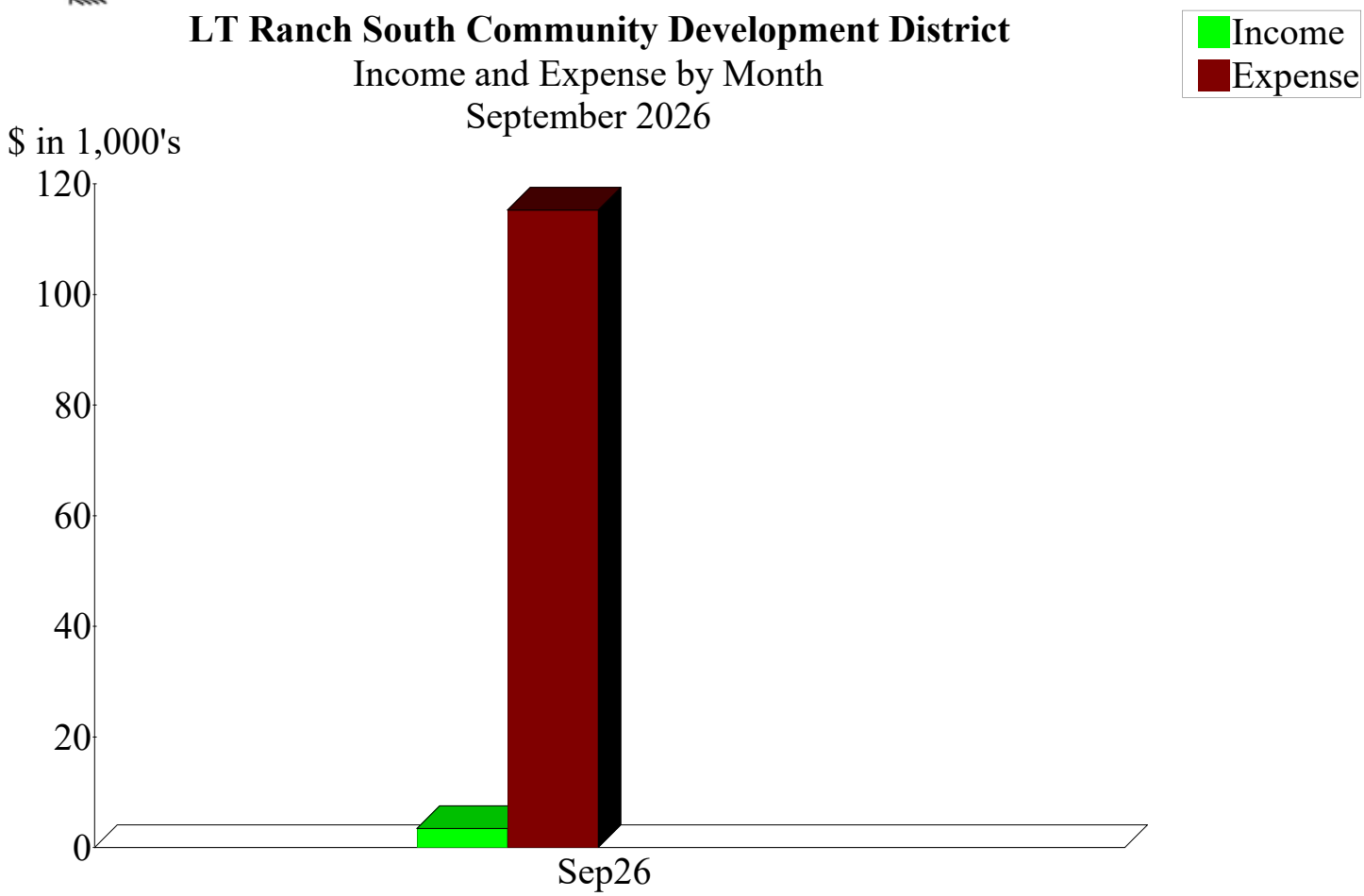
LT Ranch South Community Development District
Construction Project Fund - Series 2026
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	44	25,092	-	0%
Cost of Issuance	32	143	-	0%
Debt Proceeds - Series 2026	-	8,833,389	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	**$ 76**	**$ 8,858,624**	**$ -**	**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	**76**	**(845,704)**	**-**	
Fund Balance - Beginning	(845,781)	-	-	
Fund Balance - Ending	**$ (845,704)**	**$ (845,704)**	**$ -**	

LT Ranch South Community Development District

Income and Expense by Month

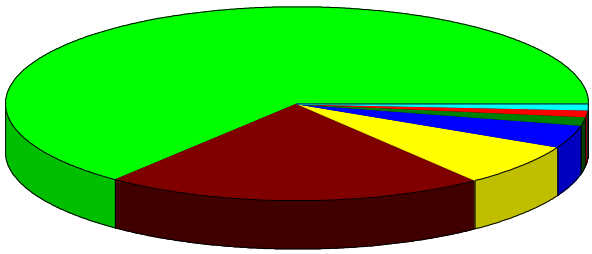
September 2026



Expense Summary

September 2026

5410000 · Road and Street Fac	64.40%
5380000 · Stormwater Mgmt-Co	21.25
5130000 · Financial and Administ	7.23
5120000 · Executive	3.83
5190000 · Other General Governn	1.50
5140000 · Legal Services	1.15
5810000 · Interfund Transfer Out	0.64
Total	$115,283.04



By Account