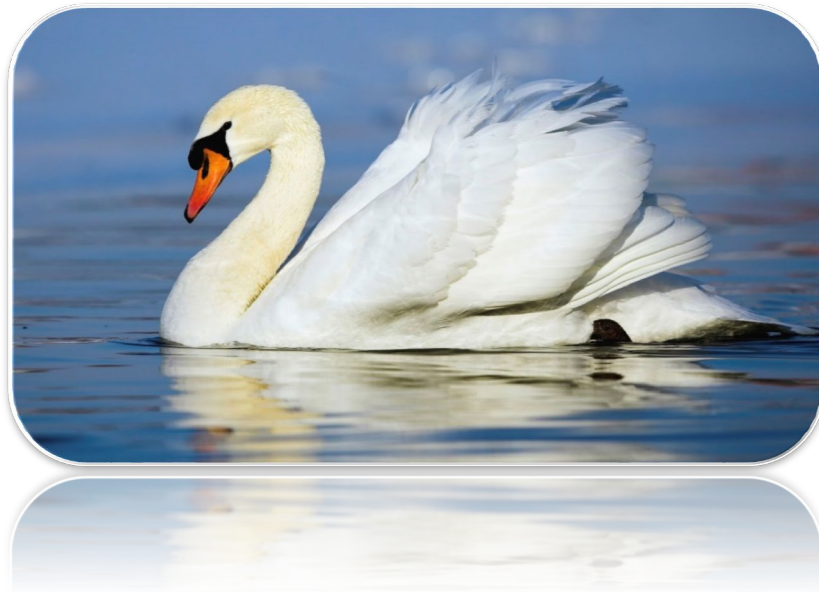


STONELAKE RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2023

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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Stonelake Ranch Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Stonelake Ranch Community Development District
Balance Sheet
for the Period Ending November 30, 2023

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 78,461	\$ -	\$ -	\$ -	\$ 78,461
Debt Service Fund					
Interest Account	-	776	-	-	776
Sinking Account	-	-	-	-	-
Reserve Account	-	105,678	-	-	105,678
Prepayment Account	-	-	-	-	-
Revenue	-	188,831	-	-	188,831
Deferred Cost Account	-	-	-	-	-
Due from Other Funds					
General Fund	-	14,444	-	-	14,444
Debt Service Fund	-	-	-	-	-
Market Valuation Adjustments					
Accrued Interest Receivable					
Accounts Receivable					
Prepaid Expenses					
Amount Available in Debt Service Funds	-	-	309,730	-	309,730
Amount to be Provided by Debt Service Funds	-	-	1,272,695	-	1,272,695
Investment in General Fixed Assets (net of depreciation)	-	-	-	3,726,925	3,726,925
Total Assets	\$ 78,461	\$ 309,730	\$ 1,582,424	\$ 3,726,925	\$ 5,697,540

Stonelake Ranch Community Development District
Balance Sheet
for the Period Ending November 30, 2023

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	14,444	-	-	-	14,444
Bonds Payable - Series 2004					
Current Portion	-	-	\$0	-	-
Long Term	-	-	\$1,470,000	-	1,470,000
Notes Payable - Stonelake Ranch LLC	-	-	\$112,424	-	112,424
Total Liabilities	\$ 14,444	\$ -	\$ 1,582,424	\$ -	\$ 1,596,868
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	3,726,925	3,726,925
Fund Balance					
Reserved					
Beginning: October 1, 2023 (Unaudited)	-	313,679	-	-	313,679
Results from Current Operations	-	(3,950)	-	-	(3,950)
Unreserved					
Beginning: October 1, 2023 (Unaudited)	65,937	-	-	-	65,937
Results from Current Operations	(1,919)	-	-	-	(1,919)
Total Fund Equity and Other Credits	\$ 64,017	\$ 309,730	\$ -	\$ 3,726,925	\$ 4,100,672
Total Liabilities, Fund Equity and Other Credits	\$ 78,461	\$ 309,730	\$ 1,582,424	\$ 3,726,925	\$ 5,697,540

Stonelake Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2023

Description	October	November	Total	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest					
Interest - General Checking	1	-	1	10	5%
Special Assessment Revenue					
Special Assessments - Uniform Method	390	9,359	9,749	51,515	19%
Total Revenue and Other Sources:	\$ 390	\$ 9,359	\$ 9,750	\$ 51,525	19%
Expenditures and Other Uses					
Legislative					
Board of Supervisors' Fees	-	-	-	\$ 2,400	0%
Executive					
Professional Management	1,917	1,917	3,833	\$ 23,000	17%
Financial and Administrative					
Audit Services	-	-	-	4,200	0%
Other Contractual Services					
Legal Advertising	-	-	-	550	0%
Trustee Services	-	-	-	3,500	0%
Dissemination Agent Services	-	-	-	5,000	0%
Bond Amortization Schedules	-	-	-	-	N/A
Bank Service Fees	53	82	136	300	45%
Rentals and Leases					
Web Site Maintenance	-	-	-	1,600	0%
Communications & Freight Services					
Postage, Freight & Messenger	-	-	-	-	N/A
Insurance	7,525	-	7,525	7,500	100%
Printing & Binding	-	-	-	-	N/A
Subscription & Memberships	-	175	175	175	100%
Legal Services					
Legal - General Counsel	-	-	-	200	0%
Other General Government Services					
Engineering Services - General Fund	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 9,495	\$ 2,174	\$ 11,669	\$ 48,425	24%
Net Increase/ (Decrease) in Fund Balance	(9,105)	7,185	(1,919)	\$ 3,100	
Fund Balance - Beginning	65,937	56,832	65,937	20,468	
Fund Balance - Ending	\$ 56,832	\$ 64,017	\$ 64,017	\$ 20,468	

Stonelake Ranch Community Development District
Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2023

Description	October	November	Total	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward					
Interest Account	\$ 3	\$ 16	\$ 19	\$ -	N/A
Revenue Account	886	911	1,796	-	N/A
Reserve Account	452	469	920	-	N/A
Prepayment Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Deferred Cost Account	1	1	2	7,000	0%
Interest Income	-	-	-	50	0%
Special Assessment Revenue					
Special Assessments - On-Roll	1,503	36,097	37,600	198,610	19%
Special Assessments - Prepayments	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,845	\$ 37,493	\$ 40,338	\$ 205,660	20%
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2004 Bonds	\$ -	\$ -	\$ -	\$ 100,000	0%
Stonelake Ranch LLC	-	-	-	7,000	0%
Principal Debt Service - Early Redemptions					
Series 2004 Bonds	-	-	-	-	N/A
Interest Expense					
Series 2004 Bonds	-	43,365	43,365	86,730	50%
Stonelake Ranch LLC	453	470	923	10	9227%
Total Expenditures and Other Uses:	\$ 453	\$ 43,835	\$ 44,288	\$ 193,740	23%
Net Increase/ (Decrease) in Fund Balance	2,392	(6,342)	(3,950)	11,920	
Fund Balance - Beginning	313,679	316,071	313,679	335,814	
Fund Balance - Ending	\$ 316,071	\$ 309,730	\$ 309,730	\$ 335,814	

Prepared by:

JPWARD and Associates, LLC