

# Marion Ranch

Community Development District

## *Financial Statements November 30, 2025*

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**Marion Ranch  
Community Development District  
Balance Sheet  
for the Period Ending November 30, 2025**

		Governmental Funds					Totals (Memorandum Only)
		Debt Service Funds	Capital Project Fund	Account Groups			
				General Long Term Debt	General Fixed Assets		
General Fund		Series 2024	Series 2024				
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 7,798	\$ -	\$ -	\$ -	\$ -	\$ 7,798	
Debt Service Fund							
Reserve Account	-	519,959	-	-	-	519,959	
Revenue Account	-	327,010	-	-	-	327,010	
Prepayment Account	-	4,175	-	-	-	4,175	
Construction Account	-	-	23,774	-	-	23,774	
Due from Other Funds							
General Fund	-	396	-	-	-	396	
Debt Service Fund(s)	-	-	-	-	-	-	
Accounts Receivable	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	851,540	-	851,540	
Amount to be Provided by Debt Service Funds	-	-	-	13,223,460	-	13,223,460	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	7,012,800	7,012,800	
Total Assets	\$ 7,798	\$ 851,540	\$ 23,774	\$ 14,075,000	\$ 7,012,800	\$ 21,970,912	

**Marion Ranch  
Community Development District  
Balance Sheet  
for the Period Ending November 30, 2025**

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund		Account Groups	
	General Fund	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets	
<b>Liabilities</b>						
<b>Accounts Payable</b>	-	-	-	-	-	-
<b>Due to Other Funds</b>						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	396	-	-	-	-	396
<b>Due to Developer</b>	32,111	-	3,171,056	-	-	3,203,167
<b>Bonds Payable</b>						
Current Portion (Due within 12 months)						
Series 2024	-	-	-	210,000	-	210,000
Long Term						
Series 2024	-	-	-	13,865,000	-	13,865,000
<b>Total Liabilities</b>	<b>\$ 32,507</b>	<b>\$ -</b>	<b>\$ 3,171,056</b>	<b>\$ 14,075,000</b>	<b>\$ -</b>	<b>\$ 17,278,563</b>
<b>Fund Equity and Other Credits</b>						
<b>Investment in General Fixed Assets</b>	-	-	-	-	7,012,800	7,012,800
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2025 (Unaudited)	-	1,646,591	(3,150,958)	-	-	(1,504,366)
Results from Current Operations	-	(795,051)	3,676	-	-	(791,375)
<b>Unassigned</b>						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	(24,710)	-	-	-	-	(24,710)
<b>Total Fund Equity and Other Credits</b>	<b>\$ (24,710)</b>	<b>\$ 851,540</b>	<b>\$ (3,147,282)</b>	<b>\$ -</b>	<b>\$ 7,012,800</b>	<b>\$ 4,692,349</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 7,798</b>	<b>\$ 851,540</b>	<b>\$ 23,774</b>	<b>\$ 14,075,000</b>	<b>\$ 7,012,800</b>	<b>\$ 21,970,912</b>

**Marion Ranch  
Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	48	48	141,632	0%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(10,660)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 48</b>	<b>\$ 48</b>	<b>\$ 130,972</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	3,917	7,833	47,000	17%
<b>Financial and Administrative</b>				
Audit Services	-	-	4,100	0%
Accounting Services	1,417	2,833	17,000	17%
Assessment Roll Preparation	1,417	2,833	17,000	17%
Arbitrage Rebate Services	-	-	500	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	4,247	0%
Dissemination Agent Services	2,500	2,500	4,000	63%
Bond Amortization Schedules	-	500	-	0%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	-	100	0%
Website Development	-	-	2,400	0%
<b>Insurance</b>	-	5,800	5,700	102%
<b>Printing &amp; Binding</b>	-	-	500	0%
<b>Subscription &amp; Memberships</b>	175	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	-	12,500	0%
<b>Other General Government Services</b>				
Engineering Services	-	-	12,500	0%
Contingencies	-	-	2,000	0%
<b>Other Current Changes/Obligations</b>				
Marion County RE Tax	2,283	2,283	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 11,708</b>	<b>\$ 24,758</b>	<b>\$ 130,972</b>	<b>19%</b>
Net Increase/ (Decrease) in Fund Balance	(11,660)	(24,710)	-	
Fund Balance - Beginning	(13,050)	-	-	
<b>Fund Balance - Ending</b>	<b>\$ (24,710)</b>	<b>\$ (24,710)</b>	<b>\$ -</b>	

Prepared by:

**Marion Ranch**  
**Community Development District**  
**Debt Service Fund - Series 2024**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2025**

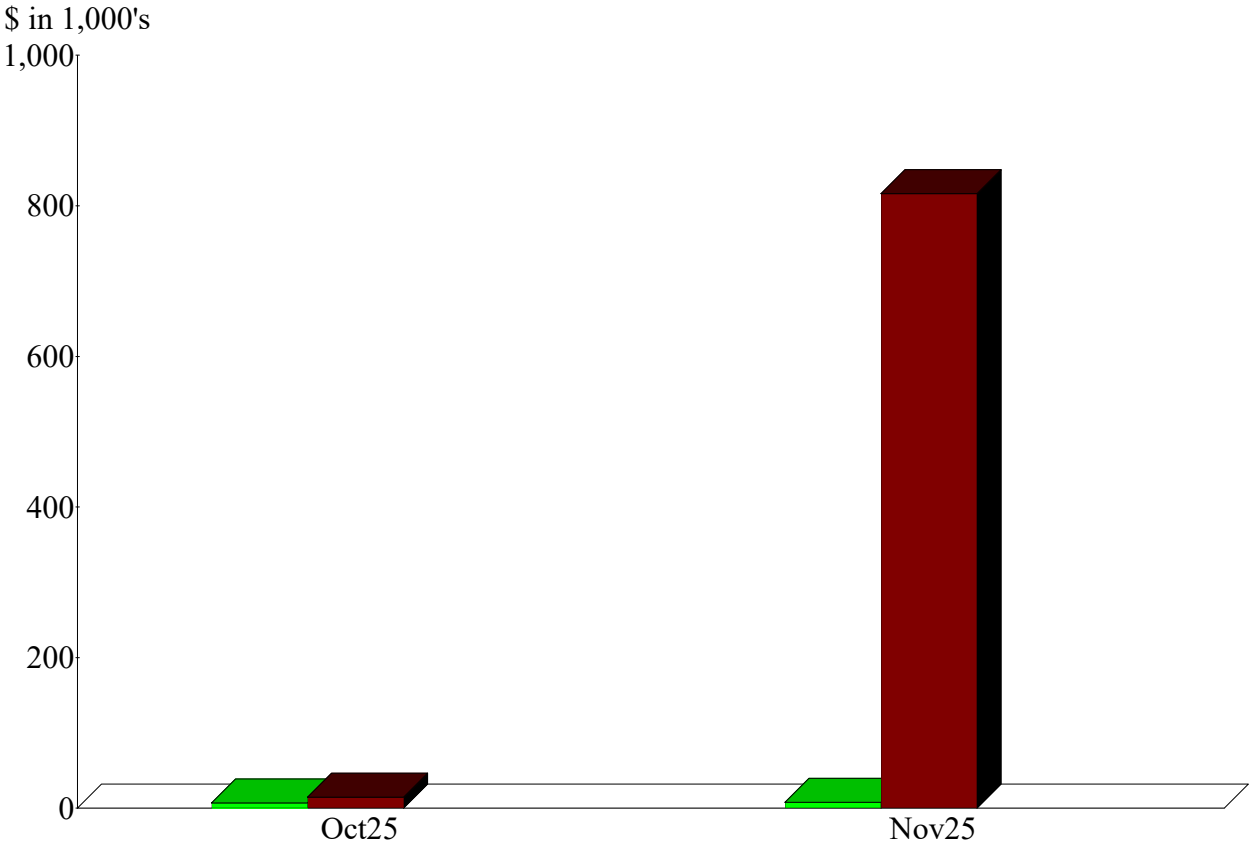
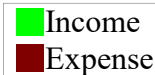
Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	1,758	3,535	113	3128%
Prepayment Account	1,311	2,184	-	0%
Revenue Account	2,509	5,005	23,339	21%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	396	396	1,151,677	0%
Special Assessments - Prepayments	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(75,343)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 5,974</b>	<b>\$ 11,120</b>	<b>\$ 1,099,786</b>	<b>1%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2024	-	-	210,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2024	385,000	385,000	-	0%
<b>Interest Expense</b>				
Series 2024	417,636	417,636	834,975	50%
<b>Intragovernmental Transfer Out</b>	1,758	3,535	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 804,394</b>	<b>\$ 806,171</b>	<b>\$ 1,044,975</b>	<b>77%</b>
Net Increase/ (Decrease) in Fund Balance	(798,420)	(795,051)	54,811	
Fund Balance - Beginning	1,649,961	1,646,591	1,646,591	
<b>Fund Balance - Ending</b>	<b>\$ 851,540</b>	<b>\$ 851,540</b>	<b>\$ 1,701,402</b>	

**Marion Ranch  
Community Development District  
Capital Projects Fund - Series 2024  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Construction Account	74	141	-	0%
<b>Operating Transfers In (From Other Funds)</b>	1,758	3,535	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,832</b>	<b>\$ 3,676</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	1,832	3,676	-	
Fund Balance - Beginning	(3,149,113)	(3,150,958)	-	
<b>Fund Balance - Ending</b>	<b>\$ (3,147,282)</b>	<b>\$ (3,147,282)</b>	<b>\$ -</b>	

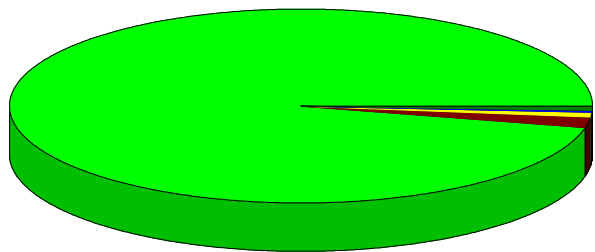
# Marion Ranch Community Development District

Income and Expense by Month  
October through November 2025



Expense Summary  
October through November 2025

5170000 · Debt Service	96.60%
5130000 · Financial and Administrative	1.76
5120000 · Executive	0.94
5810000 · Interfund Transfer Out	0.43
5190000 · Other General Government Serv.	0.27
Total	\$830,928.89



By Account