

# Stonelake Ranch

Community Development District

*Financial Statements*  
January 31, 2026

*JPWard and Associates, LLC*  
2301 N.E. 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308  
Phone: (954) 658-4900

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### ***Monthly Financial Statements***

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**Stonelake Ranch Community Development District**  
**Balance Sheet**  
**for the Period Ending January 31, 2026**

	Governmental Funds		Account Groups			Totals (Memorandum Only)	
	General Fund	Debt Service Fund	General Long Term Debt	General Fixed Assets			
<b>Assets</b>							
<b>Cash and Investments</b>							
General Fund - Invested Cash	\$ 89,432	\$ -	\$ -	\$ -	\$ -	\$ 89,432	
Debt Service Fund							
Interest Account	- -	96	- -	- -	- -	96	
Reserve Account	- -	90,082	- -	- -	- -	90,082	
Revenue	- -	314,250	- -	- -	- -	314,250	
<b>Due from Other Funds</b>							
General Fund	- -	- -	- -	- -	- -	- -	
Debt Service Fund	- -	- -	- -	- -	- -	- -	
<b>Accounts Receivable</b>							
<b>Amount Available in Debt Service Funds</b>	- -	- -	404,427	- -	- -	404,427	
<b>Amount to be Provided by Debt Service Funds</b>	- -	- -	935,654	- -	- -	935,654	
<b>Investment in General Fixed Assets (net of depreciation)</b>	- -	- -	- -	3,238,686	- -	3,238,686	
<b>Total Assets</b>	<b>\$ 89,432</b>	<b>\$ 404,427</b>	<b>\$ 1,340,082</b>	<b>\$ 3,238,686</b>	<b>\$ 5,072,627</b>		
<b>Liabilities</b>							
<b>Accounts Payable</b>	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	
<b>Due to Other Funds</b>							
General Fund	- -	- -	- -	- -	- -	- -	
Debt Service Fund	- -	- -	- -	- -	- -	- -	
<b>Bonds Payable - Series 2004</b>							
Current Portion (Due within 12 months)	- -	- -	110,000	- -	- -	110,000	
Long Term	- -	- -	1,140,000	- -	- -	1,140,000	
<b>Notes Payable - Stonelake Ranch LLC</b>	- -	- -	90,082	- -	- -	90,082	
<b>Total Liabilities</b>	<b>\$ - -</b>	<b>\$ - -</b>	<b>\$ 1,340,082</b>	<b>\$ - -</b>	<b>\$ - -</b>	<b>\$ 1,340,082</b>	
<b>Fund Equity and Other Credits</b>							
<b>Investment in General Fixed Assets</b>	- -	- -	- -	- -	3,238,686	3,238,686	
<b>Fund Balance</b>							
<b>    Reserved</b>							
Beginning: October 1, 2025 (Unaudited)	- -	326,129	- -	- -	- -	326,129	
Results from Current Operations	- -	78,298	- -	- -	- -	78,298	
<b>    Unreserved</b>							
Beginning: October 1, 2025 (Unaudited)	77,664	- -	- -	- -	- -	77,664	
Results from Current Operations	11,768	- -	- -	- -	- -	11,768	
<b>Total Fund Equity and Other Credits</b>	<b>\$ 89,432</b>	<b>\$ 404,427</b>	<b>\$ - -</b>	<b>\$ 3,238,686</b>	<b>\$ - -</b>	<b>\$ 3,732,546</b>	
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 89,432</b>	<b>\$ 404,427</b>	<b>\$ 1,340,082</b>	<b>\$ 3,238,686</b>	<b>\$ - -</b>	<b>\$ 5,072,627</b>	

Prepared by:

**JPWARD and Associates, LLC**

Unaudited

1

**Stonelake Ranch Community Development District  
General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Total	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - Uniform Method	4,991	33,892	53,301	64%
<b>Other Fees and Charges</b>				
Discounts and Tax Collector Fees	-	-	(3,200)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 4,991</b>	<b>\$ 33,892</b>	<b>\$ 50,101</b>	<b>68%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisors' Fees	800	800	2,400	33%
<b>Executive</b>				
Professional Management	2,200	8,800	26,400	33%
<b>Financial and Administrative</b>				
Audit Services	2,500	4,000	4,000	100%
<b>Other Contractual Services</b>				
Legal Advertising	55	55	750	7%
Trustee Services	-	-	3,500	0%
Dissemination Agent Services	-	-	1,100	0%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	-	50	0%
Web Site Maintenance	-	-	2,400	0%
<b>Insurance</b>				
	-	8,295	8,076	103%
<b>Subscription &amp; Memberships</b>				
	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	-	1,000	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 5,555</b>	<b>\$ 22,125</b>	<b>\$ 50,101</b>	<b>44%</b>
Net Increase/ (Decrease) in Fund Balance				
	(564)	11,768	-	
<b>Fund Balance - Beginning</b>	<b>89,996</b>	<b>77,664</b>	<b>77,664</b>	
<b>Fund Balance - Ending</b>	<b>\$ 89,432</b>	<b>\$ 89,432</b>	<b>\$ 77,664</b>	

Prepared by:

**JPWARD and Associates, LLC**

**Stonelake Ranch Community Development District  
Debt Service Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2026**

Description	January	Total	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ 22,695	0%
<b>Interest Income</b>				
Revenue Account	854	3,081	9,528	32%
Reserve Account	284	1,255	4,460	28%
Prepayment Account	-	25	-	0%
Deferred Cost Account	2	4	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	17,261	117,211	184,376	64%
<b>Other Fees and Charges</b>				
Discounts and Other Fees	-	-	(11,070)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 18,400</b>	<b>\$ 121,575</b>	<b>\$ 209,989</b>	<b>58%</b>
 <b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2004 Bonds	-	-	110,000	0%
Stonelake Ranch LLC	-	-	7,495	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2004 Bonds	-	5,000	-	0%
<b>Interest Expense</b>				
Series 2004 Bonds	-	37,023	74,045	50%
Stonelake Ranch LLC	284	1,254	4,461	28%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 284</b>	<b>\$ 43,277</b>	<b>\$ 196,001</b>	<b>22%</b>
Net Increase/ (Decrease) in Fund Balance	18,117	78,298	13,988	
Fund Balance - Beginning	386,310	326,129	326,129	
<b>Fund Balance - Ending</b>	<b>\$ 404,427</b>	<b>\$ 404,427</b>	<b>\$ 340,117</b>	

Prepared by:

**JPWARD and Associates, LLC**

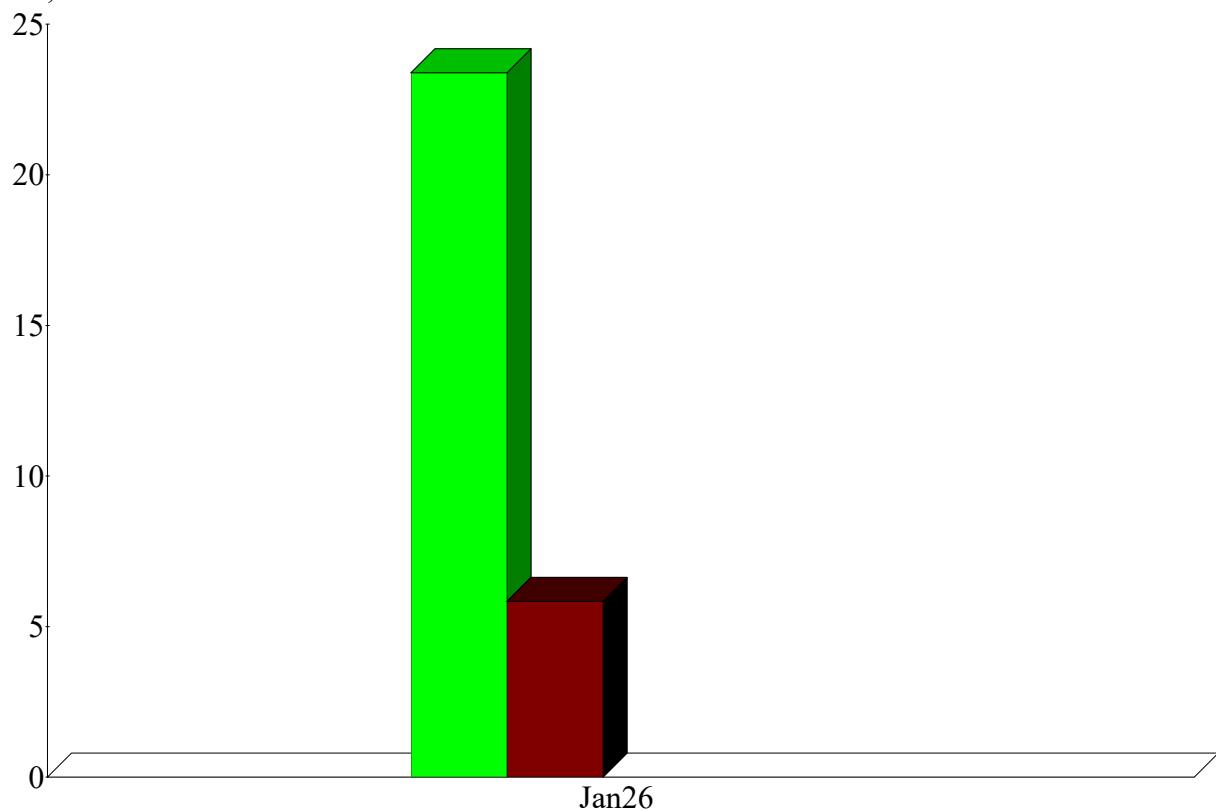
# Stonelake Ranch Community Development District

## Income and Expense by Month

January 2026

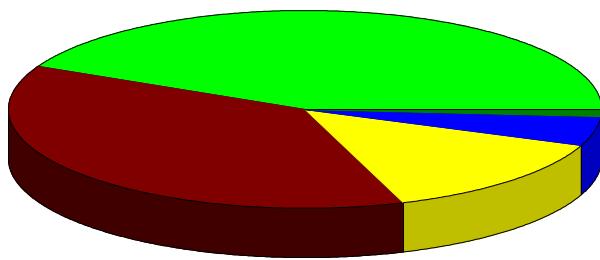
Income  
Expense

\$ in 1,000's



## Expense Summary January 2026

5130000 · Financial and Administrative	42.82%
5120000 · Executive	37.68
5110000 · Legislative	13.70
5170000 · Debt Service	4.86
5133400 · Other Contractual Services	0.94
Total	\$5,838.20



By Account