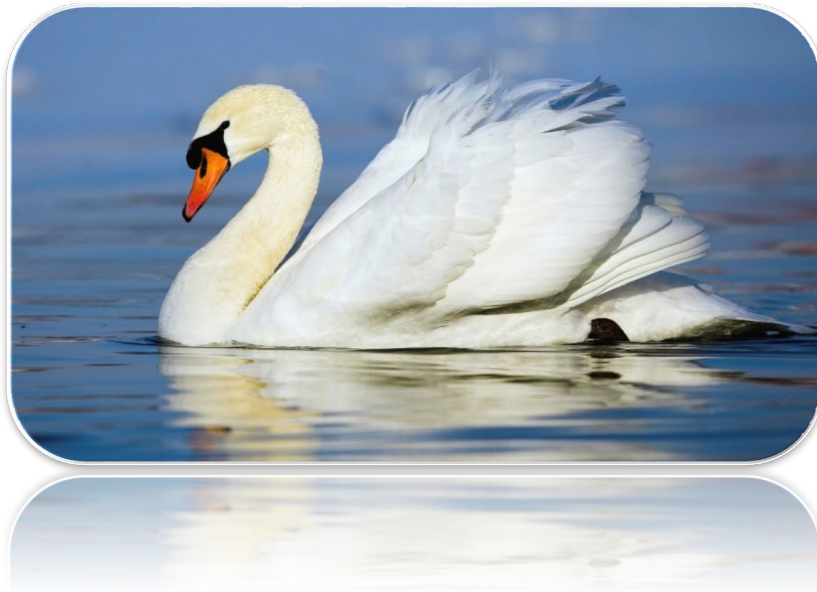


STONELAKE RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2023

FISCAL YEAR 2023

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 January 31, 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	\$ 88,057	\$ -	\$ -	\$ -	\$ 88,057
Debt Service Fund					
Interest Account	-	734	-	-	734
Sinking Account	-	-	-	-	-
Reserve Account	-	112,424	-	-	112,424
Prepayment Account	-	-	-	-	-
Revenue	-	278,697	-	-	278,697
Deferred Cost Account	-	-	-	-	-
Due from Other Funds					
General Fund	-	8,464	-	-	8,464
Debt Service Fund	-	-	-	-	-
Market Valuation Adjustments					
Accrued Interest Receivable					
Accounts Receivable					
Prepaid Expenses					
Amount Available in Debt Service Funds	-	-	400,320	-	400,320
Amount to be Provided by Debt Service Funds	-	-	1,182,105	-	1,182,105
Investment in General Fixed Assets (net of depreciation)	-	-	-	3,726,925	3,726,925
Total Assets	\$ 88,057	\$ 400,320	\$ 1,582,424	\$ 3,726,925	\$ 5,797,727

Stonelake Ranch Community Development District
Balance Sheet
for the Period Ending January 31, 2023

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable	\$ 5,210	\$ -	\$ -	\$ -	\$ 5,210
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	8,464	-	-	-	8,464
Bonds Payable - Series 2004					
Current Portion	-	-	\$95,000	-	95,000
Long Term	-	-	\$1,375,000	-	1,375,000
Notes Payable - Stonelake Ranch LLC	-	-	\$112,424	-	112,424
Total Liabilities	\$ 13,674	\$ -	\$ 1,582,424	\$ -	\$ 1,596,098
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	3,726,925	3,726,925
Fund Balance					
Reserved					
Beginning: October 1, 2022 (Unaudited)	-	326,001	-	-	326,001
Results from Current Operations	-	74,319	-	-	74,319
Unreserved					
Beginning: October 1, 2022 (Unaudited)	56,598	-	-	-	56,598
Results from Current Operations	17,785	-	-	-	17,785
Total Fund Equity and Other Credits	\$ 74,383	\$ 400,320	\$ -	\$ 3,726,925	\$ 4,201,628
Total Liabilities, Fund Equity and Other Credits	\$ 88,057	\$ 400,320	\$ 1,582,424	\$ 3,726,925	\$ 5,797,727

Stonelake Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Total	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest							
Interest - General Checking	1	1	2	1	4	10	39%
Special Assessment Revenue							
Special Assessments - Uniform Method	389	13,713	17,607	2,131	33,841	47,367	71%
Total Revenue and Other Sources:	\$ 390	\$ 13,714	\$ 17,609	\$ 2,132	\$ 33,844	\$ 47,377	71%
Expenditures and Other Uses							
Legislative							
Board of Supervisors' Fees	-	-	600	-	600	\$ 2,400	25%
Executive							
Professional Management	1,834	1,834	1,834	1,834	7,334	\$ 22,002	33%
Financial and Administrative							
Audit Services	-	-	-	500	500	4,200	12%
Other Contractual Services							
Legal Advertising	127	-	-	-	127	550	23%
Trustee Services	-	-	-	-	-	3,500	0%
Dissemination Agent Services	-	-	-	-	-	5,000	0%
Bond Amortization Schedules	-	-	-	-	-	-	N/A
Bank Service Fees	21	22	23	22	87	300	29%
Rentals and Leases							
Web Site Maintenance	-	-	-	-	-	1,600	0%
Communications & Freight Services							
Postage, Freight & Messenger	-	-	-	-	-	-	N/A
Insurance							
	-	7,236	-	-	7,236	6,900	105%
Printing & Binding							
	-	-	-	-	-	-	N/A
Subscription & Memberships							
	-	175	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	-	-	-	-	750	0%
Other General Government Services							
Engineering Services - General Fund	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 1,982	\$ 9,266	\$ 2,456	\$ 2,355	\$ 16,059	\$ 47,377	34%
Net Increase/ (Decrease) in Fund Balance	(1,592)	4,448	15,153	(223)	17,785	\$ -	
Fund Balance - Beginning	56,598	55,006	59,454	74,607	56,598	20,468	
Fund Balance - Ending	\$ 55,006	\$ 59,454	\$ 74,607	\$ 74,383	\$ 74,383	\$ 20,468	

Stonelake Ranch Community Development District
Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Total	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward							
Interest Account	\$ 0	\$ 15	\$ 2	\$ 2	\$ 20	\$ -	N/A
Revenue Account	371	461	434	496	1,761	-	N/A
Reserve Account	221	267	321	367	1,177	-	N/A
Prepayment Account	24	32	-	-	56	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Deferred Cost Account	0	0	1	1	2	6,000	0%
Interest Income	-	-	-	-	-	50	0%
Special Assessment Revenue							
Special Assessments - On-Roll	1,547	54,477	69,948	8,464	134,437	188,180	71%
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,164	\$ 55,252	\$ 70,706	\$ 9,330	\$ 137,452	\$ 194,230	71%
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2004 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	0%
Stonelake Ranch LLC	143	-	-	-	143	6,000	2%
Principal Debt Service - Early Redemptions							
Series 2004 Bonds	-	15,000	-	-	15,000	-	N/A
Interest Expense							
Series 2004 Bonds	-	46,610	-	-	46,610	93,220	50%
Stonelake Ranch LLC	280	268	322	511	1,380	10	13801%
Total Expenditures and Other Uses:	\$ 423	\$ 61,878	\$ 322	\$ 511	\$ 63,133	\$ 194,230	33%
Net Increase/ (Decrease) in Fund Balance	1,741	(6,626)	70,384	8,820	74,319	-	
Fund Balance - Beginning	326,001	327,742	321,116	391,500	326,001	335,814	
Fund Balance - Ending	\$ 327,742	\$ 321,116	\$ 391,500	\$ 400,320	\$ 400,320	\$ 335,814	

Prepared by:
JPWARD and Associates, LLC