

Stonelake Ranch

Community Development District

Financial Statements May 31, 2026

PFM Management Services, LLC
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Stonelake Ranch Community Development District

Monthly Financial Statements

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Stonelake Ranch Community Development District
Balance Sheet
Through May 31, 2026

Description	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	\$ 83,100	\$ -	\$ -	\$ -	\$ 83,100
Debt Service Fund					
Interest Account	-	96	-	-	96
Reserve Account	-	81,955	-	-	81,955
Revenue	-	200,930	-	-	200,930
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Accounts Receivable					
	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	282,981	-	282,981
Amount to be Provided by Debt Service Funds	-	-	938,974	-	938,974
Investment in General Fixed Assets (net of depreciation)	-	-	-	3,238,686	3,238,686
Total Assets	\$ 83,100	\$ 282,981	\$ 1,221,955	\$ 3,238,686	\$ 4,826,722
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Bonds Payable - Series 2004					
Current Portion (Due within 12 months)	-	-	\$115,000	-	115,000
Long Term	-	-	\$1,025,000	-	1,025,000
Notes Payable - Stonelake Ranch LLC	-	-	\$81,955	-	81,955
Total Liabilities	\$ -	\$ -	\$ 1,221,955	\$ -	\$ 1,221,955
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	3,238,686	3,238,686
Fund Balance					
Reserved					
Beginning: October 1, 2025 (Unaudited)	-	326,129	-	-	326,129
Results from Current Operations	-	(43,149)	-	-	(43,149)
Unreserved					
Beginning: October 1, 2025 (Unaudited)	77,664	-	-	-	77,664
Results from Current Operations	5,436	-	-	-	5,436
Total Fund Equity and Other Credits	\$ 83,100	\$ 282,981	\$ -	\$ 3,238,686	\$ 3,604,767
Total Liabilities, Fund Equity and Other Credits	\$ 83,100	\$ 282,981	\$ 1,221,955	\$ 3,238,686	\$ 4,826,722

Stonelake Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Through May 31, 2026

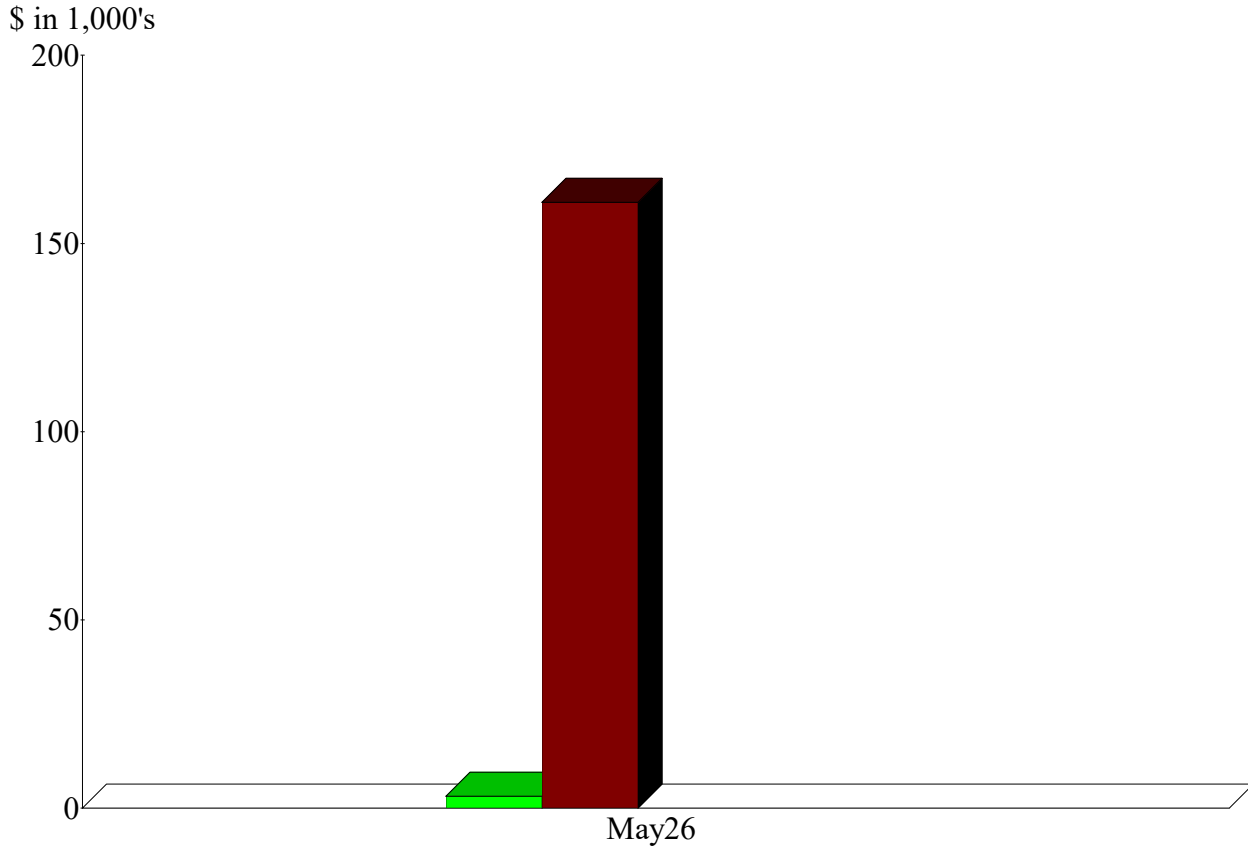
Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	438	42,508	53,301	80%
Other Fees and Charges				
Discounts and Tax Collector Fees	-	-	(3,200)	0%
Total Revenue and Other Sources:	\$ 438	\$ 42,508	\$ 50,101	85%
Expenditures and Other Uses				
Legislative				
Board of Supervisors' Fees	1,000	2,600	2,400	108%
Executive				
Professional Management	2,200	17,600	26,400	67%
Financial and Administrative				
Audit Services	-	4,000	4,000	100%
Other Contractual Services				
Legal Advertising	302	357	750	48%
Trustee Services	-	-	3,500	0%
Dissemination Agent Services	1,000	1,100	1,100	100%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	50	0%
Web Site Maintenance	1,200	2,400	2,400	100%
Insurance				
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	545	1,000	55%
Total Expenditures and Other Uses:	\$ 5,702	\$ 37,072	\$ 50,101	74%
Net Increase/ (Decrease) in Fund Balance				
	(5,263)	5,436	-	
Fund Balance - Beginning	88,364	77,664	77,664	
Fund Balance - Ending	\$ 83,100	\$ 83,100	\$ 77,664	

Stonelake Ranch Community Development District
Debt Service Fund - Series 2004A
Statement of Revenues, Expenditures and Changes in Fund Balances
Through May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 22,695	0%
Interest Income				
Revenue Account	954	6,825	9,528	72%
Reserve Account	261	2,306	4,460	52%
Prepayment Account	-	25	-	0%
Deferred Cost Account	15	21	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,516	147,005	184,376	80%
Other Fees and Charges				
Discounts and Other Fees	-	-	(11,070)	0%
Total Revenue and Other Sources:	\$ 2,746	\$ 156,182	\$ 209,989	74%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2004 Bonds	110,000	110,000	110,000	100%
Stonelake Ranch LLC	8,127	8,127	7,495	108%
Principal Debt Service - Early Redemptions				
Series 2004 Bonds	-	5,000	-	0%
Interest Expense				
Series 2004 Bonds	36,875	73,898	74,045	100%
Stonelake Ranch LLC	261	2,306	4,461	52%
Total Expenditures and Other Uses:	\$ 155,263	\$ 199,331	\$ 196,001	102%
Net Increase/ (Decrease) in Fund Balance	(152,517)	(43,149)	13,988	
Fund Balance - Beginning	435,498	326,129	326,129	
Fund Balance - Ending	\$ 282,981	\$ 282,981	\$ 340,117	

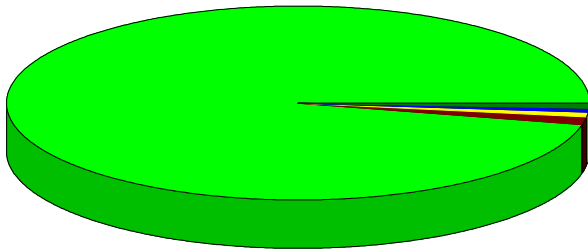
Stonelake Ranch Community Development District

Income and Expense by Month May 2026



Expense Summary May 2026

5170000 · Debt Service	96.46%
5120000 · Executive	1.37
5133400 · Other Contractual Services	0.81
5134100 · Communications & Freight Serv.	0.75
5110000 · Legislative	0.62
Total	\$160,965.30



By Account