

Stonelake Ranch

Community Development District

*Financial Statements
December 31, 2025*

*JPWard and Associates, LLC
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Stonelake Ranch Community Development District

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Stonelake Ranch Community Development District
Balance Sheet
for the Period Ending December 31, 2025

	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	\$ 89,996	\$ -	\$ -	\$ -	\$ -	\$ 89,996	
Debt Service Fund							
Interest Account	- -	96	- -	- -	- -	96	
Reserve Account	- -	90,082	- -	- -	- -	90,082	
Prepayment Account	- -	- -	- -	- -	- -	- -	
Revenue	- -	296,133	- -	- -	- -	296,133	
Due from Other Funds							
General Fund	- -	- -	- -	- -	- -	- -	
Debt Service Fund	- -	- -	- -	- -	- -	- -	
Accounts Receivable	- -	- -	- -	- -	- -	- -	
Amount Available in Debt Service Funds	- -	- -	386,310	- -	- -	386,310	
Amount to be Provided by Debt Service Funds	- -	- -	953,771	- -	- -	953,771	
Investment in General Fixed Assets (net of depreciation)	- -	- -	- -	3,266,067	3,266,067	3,266,067	
Total Assets	<u>\$ 89,996</u>	<u>\$ 386,310</u>	<u>\$ 1,340,082</u>	<u>\$ 3,266,067</u>	<u>\$ 5,082,455</u>		

Prepared by:

JPWARD and Associates, LLC

Stonelake Ranch Community Development District
Balance Sheet
for the Period Ending December 31, 2025

	Governmental Funds		Account Groups			Totals (Memorandum Only)
	General Fund	Debt Service Fund	General Long Term Debt	General Fixed Assets		
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	- -	- -	- -	- -	- -	\$ -
Due to Other Funds						
General Fund	- -	- -	- -	- -	- -	- -
Debt Service Fund	- -	- -	- -	- -	- -	- -
Bonds Payable - Series 2004						
Current Portion (Due within 12 months)	- -	- -	110,000	- -	- -	110,000
Long Term	- -	- -	\$1,140,000	- -	- -	1,140,000
Notes Payable - Stonelake Ranch LLC	- -	- -	\$90,081.72	- -	- -	90,082
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,340,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,340,082</u>
Fund Equity and Other Credits						
Investment in General Fixed Assets	- -	- -	- -	3,266,067	- -	3,266,067
Fund Balance						
Reserved						
Beginning: October 1, 2025 (Unaudited)	- -	326,129	- -	- -	- -	326,129
Results from Current Operations	- -	60,181	- -	- -	- -	60,181
Unreserved						
Beginning: October 1, 2025 (Unaudited)	77,664	- -	- -	- -	- -	77,664
Results from Current Operations	12,331	- -	- -	- -	- -	12,331
Total Fund Equity and Other Credits	<u>\$ 89,996</u>	<u>\$ 386,310</u>	<u>\$ -</u>	<u>\$ 3,266,067</u>	<u>\$ 3,742,373</u>	<u>\$ 5,082,455</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 89,996</u>	<u>\$ 386,310</u>	<u>\$ 1,340,082</u>	<u>\$ 3,266,067</u>	<u>\$ 5,082,455</u>	

Prepared by:

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Stonelake Ranch Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025

Description	December	Total	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	18,842	28,901	53,301	54%
Other Fees and Charges				
Discounts and Tax Collector Fees	-	-	(3,200)	0%
Total Revenue and Other Sources:	\$ 18,842	\$ 28,901	\$ 50,101	58%
Expenditures and Other Uses				
Legislative				
Board of Supervisors' Fees	-	-	2,400	0%
Executive				
Professional Management	2,200	6,600	26,400	25%
Financial and Administrative				
Audit Services	1,500	1,500	4,000	38%
Other Contractual Services				
Legal Advertising	-	-	750	0%
Trustee Services	-	-	3,500	0%
Dissemination Agent Services	-	-	1,100	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	50	0%
Web Site Maintenance	-	-	2,400	0%
Insurance				
	-	8,295	8,076	103%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	-	1,000	0%
Total Expenditures and Other Uses:	\$ 3,700	\$ 16,570	\$ 50,101	33%
Net Increase/ (Decrease) in Fund Balance				
Fund Balance - Beginning	15,142	12,331	-	
Fund Balance - Ending	74,854	77,664	77,664	
	\$ 89,996	\$ 89,996	\$ 77,664	

Prepared by:

JPWARD and Associates, LLC

**Stonelake Ranch Community Development District
Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025**

Description	December	Total	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 22,695	0%
Interest Income				
Revenue Account	648	2,227	9,528	23%
Reserve Account	309	971	4,460	22%
Prepayment Account	1	25	-	0%
Deferred Cost Account	1	2	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	65,160	99,950	184,376	54%
Other Fees and Charges				
Discounts and Other Fees	-	-	(11,070)	0%
Total Revenue and Other Sources:	\$ 66,119	\$ 103,174	\$ 209,989	49%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2004 Bonds	-	-	110,000	0%
Stonelake Ranch LLC	-	-	7,495	0%
Principal Debt Service - Early Redemptions				
Series 2004 Bonds	-	5,000	-	0%
Interest Expense				
Series 2004 Bonds	-	37,023	74,045	50%
Stonelake Ranch LLC	309	971	4,461	22%
Total Expenditures and Other Uses:	\$ 309	\$ 42,993	\$ 196,001	22%
Net Increase/ (Decrease) in Fund Balance	65,810	60,181	13,988	
Fund Balance - Beginning	320,501	326,129	326,129	
Fund Balance - Ending	\$ 386,310	\$ 386,310	\$ 340,117	

Prepared by:

JPWARD and Associates, LLC

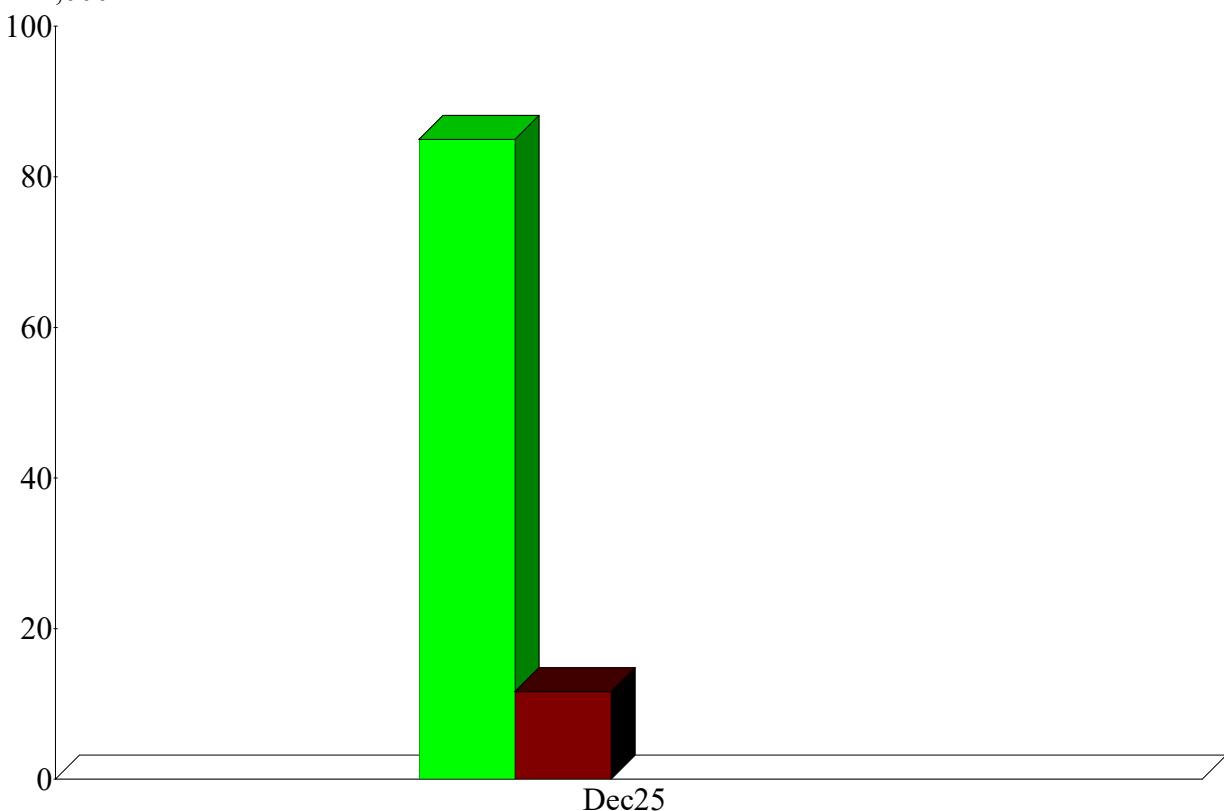
Stonelake Ranch Community Development District

Income and Expense by Month

December 2025

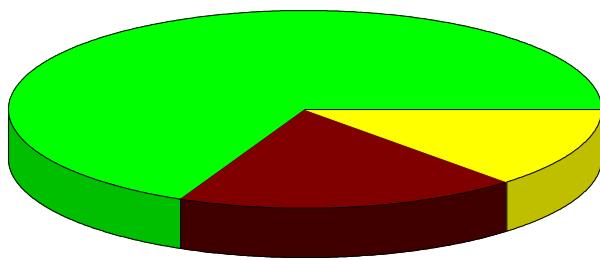
■ Income
■ Expense

\$ in 1,000's



Expense Summary
December 2025

5170000 · Debt Service	68.22%
5120000 · Executive	18.90
5130000 · Financial and Administrative	12.88
Total	\$11,642.03



By Account