

# Stonelake Ranch

Community Development District

## *Financial Statements December 31, 2025*

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

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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
Total Assets	\$ 89,996	\$ 386,310	\$ 1,340,082	\$ 3,266,067	\$ 5,082,455

**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	
<b>Liabilities</b>					
<b>Accounts Payable</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Developer</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>	-	-	\$90,081.72	-	90,082
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,340,082</u>	<u>\$ -</u>	<u>\$ 1,340,082</u>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	3,266,067	3,266,067
<b>Fund Balance</b>					
<b>Reserved</b>					
Beginning: October 1, 2025 (Unaudited)	-	326,129	-	-	326,129
Results from Current Operations	-	60,181	-	-	60,181
<b>Unreserved</b>					
Beginning: October 1, 2025 (Unaudited)	77,664	-	-	-	77,664
Results from Current Operations	12,331	-	-	-	12,331
<b>Total Fund Equity and Other Credits</b>	<u>\$ 89,996</u>	<u>\$ 386,310</u>	<u>\$ -</u>	<u>\$ 3,266,067</u>	<u>\$ 3,742,373</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 89,996</u>	<u>\$ 386,310</u>	<u>\$ 1,340,082</u>	<u>\$ 3,266,067</u>	<u>\$ 5,082,455</u>

**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
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - Uniform Method	18,842	28,901	53,301	54%
<b>Other Fees and Charges</b>				
Discounts and Tax Collector Fees	-	-	(3,200)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 18,842</b>	<b>\$ 28,901</b>	<b>\$ 50,101</b>	<b>58%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisors' Fees	-	-	2,400	0%
<b>Executive</b>				
Professional Management	2,200	6,600	26,400	25%
<b>Financial and Administrative</b>				
Audit Services	1,500	1,500	4,000	38%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	750	0%
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>\$ 3,700</b>	<b>\$ 16,570</b>	<b>\$ 50,101</b>	<b>33%</b>
Net Increase/ (Decrease) in Fund Balance	15,142	12,331	-	
Fund Balance - Beginning	74,854	77,664	77,664	
<b>Fund Balance - Ending</b>	<b>\$ 89,996</b>	<b>\$ 89,996</b>	<b>\$ 77,664</b>	

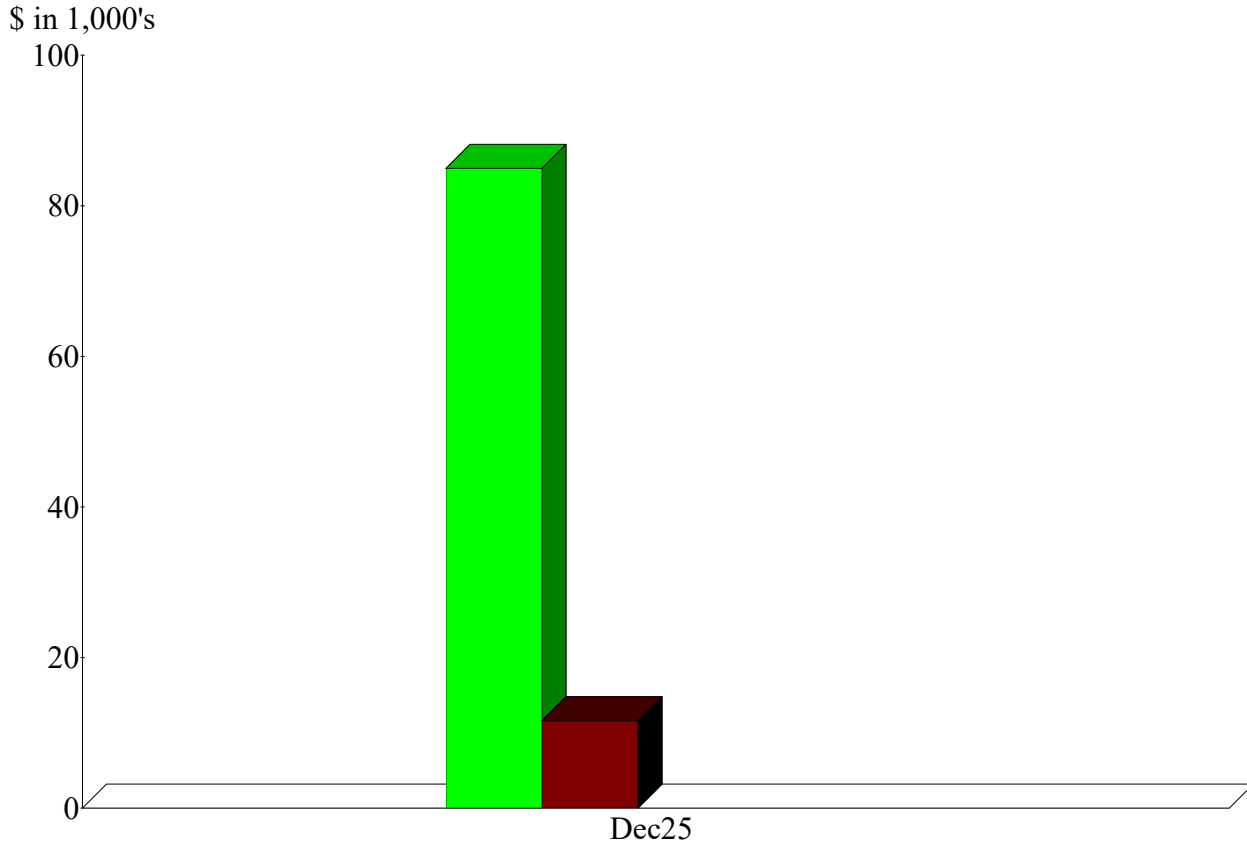
**Stonelake Ranch Community Development District**  
**Debt Service Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through December 31, 2025**

Description	December	Total	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ 22,695	0%
<b>Interest Income</b>				
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%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	65,160	99,950	184,376	54%
<b>Other Fees and Charges</b>				
Discounts and Other Fees	-	-	(11,070)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 66,119</b>	<b>\$ 103,174</b>	<b>\$ 209,989</b>	<b>49%</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	309	971	4,461	22%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 309</b>	<b>\$ 42,993</b>	<b>\$ 196,001</b>	<b>22%</b>
Net Increase/ (Decrease) in Fund Balance	65,810	60,181	13,988	
Fund Balance - Beginning	320,501	326,129	326,129	
<b>Fund Balance - Ending</b>	<b>\$ 386,310</b>	<b>\$ 386,310</b>	<b>\$ 340,117</b>	

# Stonelake Ranch Community Development District

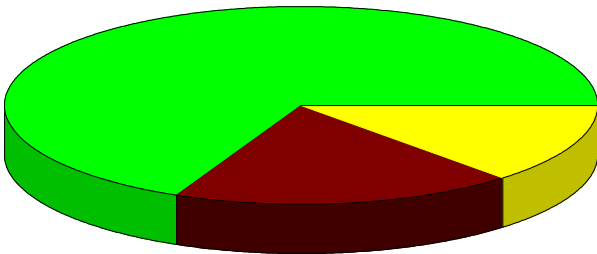
Income and Expense by Month  
December 2025

Income  
Expense



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