

PIONEER RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MARCH 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

JPWard and Associates, LLC

Community Development District Advisors

*Pioneer Ranch
Community Development District*

Table of Contents

<i>Balance Sheet – All Funds</i>	<i>1</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>2-3</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Pioneer Ranch
Community Development District
Balance Sheet
for the Period Ending March 31, 2024**

Governmental Funds				
	General Fund	Account Groups		Totals (Memorandum Only)
		General Long Term Debt	General Fixed Assets	
Assets				
Cash and Investments				
General Fund - Invested Cash	\$ 38,605	\$ -	\$ -	\$ 38,605
Debt Service Fund				
Interest Account			-	\$ -
Sinking Account			-	\$ -
Reserve Account				\$ -
Revenue Account			-	\$ -
Capitalized Interest			-	\$ -
Prepayment Account			-	\$ -
Construction Account				\$ -
Cost of Issuance Account				\$ -
Due from Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Accounts Receivable	-	-	-	-
Assessments Receivable	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	-
Total Assets	<u>\$ 38,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,605</u>
Liabilities				
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -
Due to Fiscal Agent				
Due to Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Due to Developer				
Bonds Payable				
Current Portion		-	-	-
Long Term			-	-
Unamortized Prem/Discount on Bds Pyb			-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Equity and Other Credits				
Investment in General Fixed Assets				
Fund Balance				
Restricted				
Beginning: October 1, 2023 (Unaudited)	-	-	-	-
Results from Current Operations	-	-	-	-
Unassigned				
Beginning: October 1, 2023 (Unaudited)	-	-	-	-
Results from Current Operations	38,605	-	-	38,605
Total Fund Equity and Other Credits	<u>\$ 38,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,605</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 38,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,605</u>

**Pioneer Ranch
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024**

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest				
Interest - General Checking	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	N/A
Developer Contribution	45,688	45,688	-	N/A
Total Revenue and Other Sources:	\$ 45,688	\$ 45,688	\$ -	N/A
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	-	-	N/A
Executive				
Professional Management	-	-	-	N/A
Financial and Administrative				
Audit Services	-	-	-	N/A
Accounting Services	-	-	-	N/A
Assessment Roll Preparation	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	N/A
Other Contractual Services				
Legal Advertising	271	271	-	N/A
Trustee Services	-	-	-	N/A
Dissemination Agent Services	-	-	-	N/A
Property Appraiser Fees	-	-	-	N/A
Bank Service Fees	-	-	-	N/A
Travel and Per Diem	-	-	-	N/A
Communications & Freight Services				
Postage, Freight & Messenger	-	-	-	N/A
Rentals and Leases				
Meeting Room Rental	-	-	-	N/A
Insurance	3,740	3,740	-	N/A
Printing & Binding	772	772	-	N/A
Website Development	-	-	-	N/A
Subscription & Memberships	150	150	-	N/A
Legal Services				
Legal - General Counsel	2,150	2,150	-	N/A
Legal - Validation	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

Pioneer Ranch
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	March	Year to Date	Total Annual Budget	% of Budget
Legal - Boundary Amendment	-	-	-	N/A
Other General Government Services				
Engineering Services	-	-	-	N/A
Contingencies	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Other Fees and Charges				
Discounts/Collection Fees	-	-	-	N/A
Sub-Total:	7,083	7,083	-	N/A
Total Expenditures and Other Uses:	\$ 7,083	\$ 7,083	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	38,605	38,605	-	
Fund Balance - Beginning	-	-	-	
Fund Balance - Ending	\$ 38,605	38,605	\$ -	