

PIONEER RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2024

FISCAL YEAR 2024

PREPARED BY:

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

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JPWard and Associates, LLC

Community Development District Advisors

*Pioneer Ranch
Community Development District*

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Pioneer Ranch
Community Development District
Balance Sheet
for the Period Ending April 30, 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	\$ 36,960	\$ -	\$ -	\$ 36,960
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>\$ 36,960</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,960</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	36,960	-	-	36,960
Total Fund Equity and Other Credits	<u>\$ 36,960</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,960</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 36,960</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,960</u>

**Pioneer Ranch
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024**

Description	March	April	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	91,375	50%
Total Revenue and Other Sources:	\$ 45,688	\$ -	\$ 45,688	\$ 91,375	50%
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	-	-	-	-	N/A
Executive					
Professional Management	-	-	-	40,000	0%
Financial and Administrative					
Audit Services	-	-	-	-	N/A
Accounting Services	-	-	-	8,000	0%
Assessment Roll Preparation	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	N/A
Other Contractual Services					
Legal Advertising	271	1,645	1,916	3,500	55%
Trustee Services	-	-	-	-	N/A
Dissemination Agent Services	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	-	-	-	350	0%
Travel and Per Diem	-	-	-	-	N/A
Communications & Freight Services					
Postage, Freight & Messenger	-	-	-	750	0%
Rentals and Leases					
Meeting Room Rental	-	-	-	-	N/A
Insurance	3,740	-	3,740	6,500	58%
Printing & Binding	772	-	772	500	154%
Website Development	-	-	-	1,600	0%
Subscription & Memberships	150	-	150	175	86%
Legal Services					
Legal - General Counsel	2,150	-	2,150	15,000	14%
Legal - Validation	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	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 April 30, 2024**

Description	March	April	Year to Date	Total Annual Budget	% of Budget
Other General Government Services					
Engineering Services	-	-	-	15,000	0%
Contingencies	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Other Fees and Charges					
Discounts/Collection Fees	-	-	-	-	N/A
Sub-Total:	7,083	1,645	8,727	91,375	10%
Total Expenditures and Other Uses:	\$ 7,083	\$ 1,645	\$ 8,727	\$ 91,375	10%
Net Increase/ (Decrease) in Fund Balance	38,605	(1,645)	36,960	-	
Fund Balance - Beginning	-	38,605	-	-	
Fund Balance - Ending	\$ 38,605	\$ 36,960	\$ 36,960	\$ -	