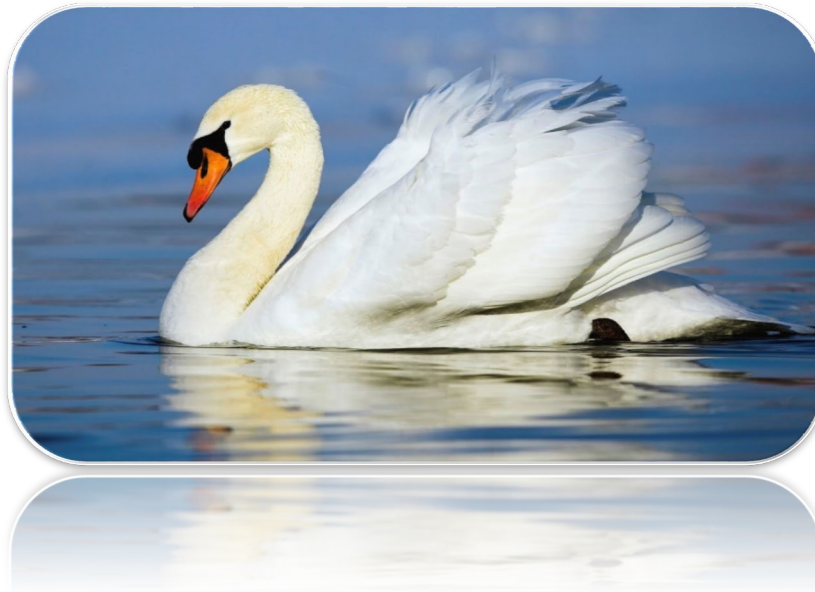


# PIONEER RANCH COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - MAY 2024

FISCAL YEAR 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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***JPWard and Associates, LLC***

*Community Development District Advisors*

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*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 May 31, 2024**

Governmental Funds				
	General Fund	Account Groups		Totals (Memorandum Only)
		General Long Term Debt	General Fixed Assets	
<b>Assets</b>				
<b>Cash and Investments</b>				
General Fund - Invested Cash	\$ 35,812	\$ -	\$ -	\$ 35,812
<b>Debt Service Fund</b>				
Interest Account	-	-	-	-
Sinking Account	-	-	-	-
Reserve Account	-	-	-	-
Revenue Account	-	-	-	-
Capitalized Interest	-	-	-	-
Prepayment Account	-	-	-	-
Construction Account	-	-	-	-
Cost of Issuance Account	-	-	-	-
<b>Due from Other Funds</b>				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
<b>Accounts Receivable</b>	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-
<b>Total Assets</b>	<u>\$ 35,812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,812</u>
<b>Liabilities</b>				
<b>Accounts Payable &amp; Payroll Liabilities</b>				
<b>Due to Fiscal Agent</b>	-	-	-	-
<b>Due to Other Funds</b>				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
<b>Due to Developer</b>	-	-	-	-
<b>Bonds Payable</b>				
Current Portion	-	-	-	-
Long Term	-	-	-	-
Unamortized Prem/Discount on Bds Pyb	-	-	-	-
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Equity and Other Credits</b>				
<b>Investment in General Fixed Assets</b>				
<b>Fund Balance</b>				
<b>Restricted</b>				
Beginning: October 1, 2023 (Unaudited)	-	-	-	-
Results from Current Operations	-	-	-	-
<b>Unassigned</b>				
Beginning: October 1, 2023 (Unaudited)	-	-	-	-
Results from Current Operations	35,812	-	-	35,812
<b>Total Fund Equity and Other Credits</b>	<u>\$ 35,812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,812</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 35,812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,812</u>

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

Description	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>						
Interest - General Checking	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>						
Special Assessments - On-Roll	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	N/A
<b>Developer Contribution</b>	45,688	-	-	45,688	91,375	50%
<b>Total Revenue and Other Sources:</b>	<b>\$ 45,688</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,688</b>	<b>\$ 91,375</b>	<b>50%</b>
<b>Expenditures and Other Uses</b>						
<b>Legislative</b>						
Board of Supervisor's Fees	-	-	-	-	-	N/A
<b>Executive</b>						
Professional Management	-	-	-	-	40,000	0%
<b>Financial and Administrative</b>						
Audit Services	-	-	-	-	-	N/A
Accounting Services	-	-	-	-	8,000	0%
Assessment Roll Preparation	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	N/A
<b>Other Contractual Services</b>						
Legal Advertising	271	1,645	551	2,467	3,500	70%
Trustee Services	-	-	-	-	-	N/A
Dissemination Agent Services	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	N/A
Bank Service Fees	-	-	-	-	350	0%
<b>Travel and Per Diem</b>	-	-	-	-	-	N/A
<b>Communications &amp; Freight Services</b>						
Postage, Freight & Messenger	-	-	-	-	750	0%
<b>Insurance</b>	3,740	-	-	3,740	6,500	58%
<b>Printing &amp; Binding</b>	772	-	-	772	500	154%
<b>Website Development</b>	-	-	-	-	1,600	0%
<b>Subscription &amp; Memberships</b>	150	-	-	150	175	86%
<b>Legal Services</b>						
Legal - General Counsel	2,150	-	597	2,747	15,000	18%
Legal - Validation	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	N/A

Prepared by:

Unaudited

**JPWARD and Associates, LLC**

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

Description	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Other General Government Services</b>						
Engineering Services	-	-	-	-	15,000	0%
Contingencies	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>						
Discounts/Collection Fees	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>7,083</b>	<b>1,645</b>	<b>1,148</b>	<b>9,875</b>	<b>91,375</b>	<b>11%</b>
<hr/>						
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,083</b>	<b>\$ 1,645</b>	<b>\$ 1,148</b>	<b>\$ 9,875</b>	<b>\$ 91,375</b>	<b>11%</b>
<hr/>						
Net Increase/ (Decrease) in Fund Balance	38,605	(1,645)	(1,148)	35,812	-	
Fund Balance - Beginning	-	38,605	36,960	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 38,605</b>	<b>\$ 36,960</b>	<b>\$ 35,812</b>	<b>\$ 35,812</b>	<b>\$ -</b>	