

# PIONEER RANCH COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JULY 2024

FISCAL YEAR 2024

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PREPARED BY:

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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 July 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	\$ 21,473	\$ -	\$ -	\$ 21,473
Debt Service Fund				
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>\$ 21,473</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,473</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>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	21,473	-	-	21,473
<b>Total Fund Equity and Other Credits</b>	<u>\$ 21,473</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,473</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 21,473</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,473</u>

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

Description	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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
Developer Contribution	45,688	-	-	-	15,000	60,688	91,375	66%
<b>Total Revenue and Other Sources:</b>	<b>\$ 45,688</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 60,688</b>	<b>\$ 91,375</b>	<b>66%</b>
<b>Expenditures and Other Uses</b>								
<b>Legislative</b>								
Board of Supervisor's Fees	-	-	-	-	-	-	-	N/A
<b>Executive</b>								
Professional Management	-	-	-	16,667	-	16,667	40,000	42%
<b>Financial and Administrative</b>								
Audit Services	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	3,333	667	4,000	8,000	50%
Assessment Roll Preparation	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	N/A
<b>Other Contractual Services</b>								
Legal Advertising	271	1,645	551	-	4,345	6,813	3,500	195%
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>								
Travel and Per Diem	-	-	-	-	-	-	-	N/A
<b>Communications &amp; Freight Services</b>								
Postage, Freight & Messenger	-	-	-	12	3,333	3,345	750	446%
<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	982	-	3,728	15,000	25%
Legal - Validation	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	N/A

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

Description	March	April	May	June	July	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>20,994</b>	<b>8,345</b>	<b>39,215</b>	<b>91,375</b>	<b>43%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,083</b>	<b>\$ 1,645</b>	<b>\$ 1,148</b>	<b>\$ 20,994</b>	<b>\$ 8,345</b>	<b>\$ 39,215</b>	<b>\$ 91,375</b>	<b>43%</b>
Net Increase/ (Decrease) in Fund Balance	38,605	(1,645)	(1,148)	(20,994)	6,655	21,473	-	
Fund Balance - Beginning	-	38,605	36,960	35,812	14,818	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 38,605</b>	<b>\$ 36,960</b>	<b>\$ 35,812</b>	<b>\$ 14,818</b>	<b>\$ 21,473</b>	<b>\$ 21,473</b>	<b>\$ -</b>	