

PIONEER RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 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 August 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	\$ 15,961	\$ -	\$ -	\$ 15,961
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>\$ 15,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,961</u>
Liabilities				
Accounts Payable & Payroll Liabilities	-	-	-	-
Due to Fiscal Agent	-	-	-	-
Due to Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Due to Developer	-	-	-	-
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	15,961	-	-	15,961
Total Fund Equity and Other Credits	<u>\$ 15,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,961</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 15,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,961</u>

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

Description	March	April	May	June	July	August	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	-	-	-	15,000	-	60,688	91,375	66%
Total Revenue and Other Sources:	\$ 45,688	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 60,688	\$ 91,375	66%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's Fees	-	-	-	-	-	-	-	-	N/A
Executive									
Professional Management	-	-	-	16,667	-	3,333	20,000	40,000	50%
Financial and Administrative									
Audit Services	-	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	3,333	667	667	4,667	8,000	58%
Assessment Roll Preparation	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	N/A
Other Contractual Services									
Legal Advertising	271	1,645	551	-	4,345	1,512	8,325	3,500	238%
Trustee Services	-	-	-	-	-	-	-	-	N/A
Dissemination Agent Services	-	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	-	-	-	-	-	-	-	350	0%
Travel and Per Diem									
Travel and Per Diem	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services									
Postage, Freight & Messenger	-	-	-	12	3,333	-	3,345	750	446%
Insurance									
Insurance	3,740	-	-	-	-	-	3,740	6,500	58%
Printing & Binding									
Printing & Binding	772	-	-	-	-	-	772	500	154%
Website Development									
Website Development	-	-	-	-	-	-	-	1,600	0%
Subscription & Memberships									
Subscription & Memberships	150	-	-	-	-	-	150	175	86%
Legal Services									
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 August 31, 2024

Description	March	April	May	June	July	August	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	1,148	20,994	8,345	5,512	44,727	91,375	49%
Total Expenditures and Other Uses:	\$ 7,083	\$ 1,645	\$ 1,148	\$ 20,994	\$ 8,345	\$ 5,512	\$ 44,727	\$ 91,375	49%
Net Increase/ (Decrease) in Fund Balance	38,605	(1,645)	(1,148)	(20,994)	6,655	(5,512)	15,961	-	
Fund Balance - Beginning	-	38,605	36,960	35,812	14,818	21,473	-	-	
Fund Balance - Ending	\$ 38,605	\$ 36,960	\$ 35,812	\$ 14,818	\$ 21,473	\$ 15,961	\$ 15,961	\$ -	