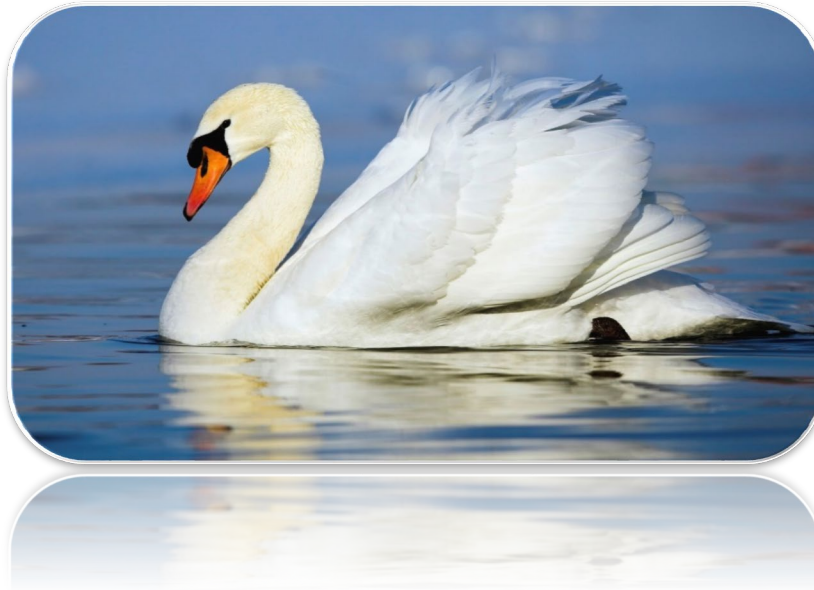


PIONEER RANCH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 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*

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***The September 30, 2024 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Pioneer Ranch
Community Development District
Balance Sheet
for the Period Ending September 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	\$ 11,470	\$ -	\$ -	\$ 11,470
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>\$ 11,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,470</u>

**Pioneer Ranch
Community Development District
Balance Sheet
for the Period Ending September 30, 2024**

Governmental Funds				
	General Fund	Account Groups		Totals (Memorandum Only)
		General Long Term Debt	General Fixed Assets	
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	11,470	-	-	11,470
Total Fund Equity and Other Credits	<u>\$ 11,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,470</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 11,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,470</u>

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

Description	March	April	May	June	July	August	September	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	3,333	23,333	40,000	58%
Financial and Administrative										
Audit Services	-	-	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	3,333	667	667	667	5,333	8,000	67%
Assessment Roll Preparation	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services										
Legal Advertising	271	1,645	551	-	4,345	1,512	233	8,557	3,500	244%
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

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

Description	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services										
Postage, Freight & Messenger	-	-	-	12	3,333	-	27	3,372	750	450%
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	-	597	982	-	-	231	3,959	15,000	26%
Legal - Validation	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	N/A
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	4,491	49,217	91,375	54%
Total Expenditures and Other Uses:	\$ 7,083	\$ 1,645	\$ 1,148	\$ 20,994	\$ 8,345	\$ 5,512	\$ 4,491	\$ 49,217	\$ 91,375	54%
Net Increase/ (Decrease) in Fund Balance	38,605	(1,645)	(1,148)	(20,994)	6,655	(5,512)	(4,491)	11,470	-	-
Fund Balance - Beginning	-	38,605	36,960	35,812	14,818	21,473	15,961	-	-	-
Fund Balance - Ending	\$ 38,605	\$ 36,960	\$ 35,812	\$ 14,818	\$ 21,473	\$ 15,961	\$ 11,470	\$ 11,470	\$ -	-