

Pioneer Ranch

Community Development District

Financial Statements October 31, 2025

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TABLE OF CONTENTS

Pioneer Ranch Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3
Debt Service Fund	
Series 2024	4
Capital Projects Fund	
Series 2024	5
Income & Expense Graph – All Funds	6

**Pioneer Ranch
Community Development District
Balance Sheet
for the Period Ending October 31, 2025**

		Governmental Funds			Totals (Memorandum Only)		
		Debt Service Funds	Capital Project Fund				
		General Fund	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets	
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 31,833	\$ -	\$ -	\$ -	\$ -	\$ 31,833	
Debt Service Fund							
Interest Account	-	6,723	-	-	-	6,723	
Reserve Account	-	509,095	-	-	-	509,095	
Revenue Account	-	384,915	-	-	-	384,915	
Prepayment Account	-	209,592	-	-	-	209,592	
Construction Account	-	-	5,596,021	-	-	5,596,021	
Due from Other Funds							
General Fund	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	
Accounts Receivable	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	1,110,325	-	1,110,325	
Amount to be Provided by Debt Service Funds	-	-	-	14,299,675	-	14,299,675	
Total Assets	\$ 31,833	\$ 1,110,325	\$ 5,596,021	\$ 15,410,000	\$ -	\$ 22,148,178	

**Pioneer Ranch
Community Development District
Balance Sheet
for the Period Ending October 31, 2025**

		Governmental Funds		Capital Project Fund	Account Groups		Totals (Memorandum Only)
		Debt Service Funds			General Long Term Debt	General Fixed Assets	
		General Fund	Series 2024	Series 2024			
Liabilities							
Accounts Payable		-	-	-	-	-	-
Due to Other Funds							
General Fund		-	-	-	-	-	-
Debt Service Fund(s)		-	-	-	-	-	-
Due to Developer		44,466	-	-	-	-	44,466
Bonds Payable							
Current Portion (Due within 12 months)							
Series 2024		-	-	-	240,000	-	240,000
Long Term							
Series 2024		-	-	-	\$15,170,000	-	15,170,000
Total Liabilities		<u>\$ 44,466</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,410,000</u>	<u>\$ -</u>	<u>\$ 15,454,466</u>
Fund Equity and Other Credits							
Investment in General Fixed Assets		-	-	-	-	-	-
Fund Balance							
Restricted							
Beginning: October 1, 2025 (Unaudited)		-	725,060	5,575,461	-	-	6,300,521
Results from Current Operations		-	385,264	20,560	-	-	405,824
Unassigned							
Beginning: October 1, 2025 (Unaudited)		-	-	-	-	-	-
Results from Current Operations		(12,633)	-	-	-	-	(12,633)
Total Fund Equity and Other Credits		<u>\$ (12,633)</u>	<u>\$ 1,110,325</u>	<u>\$ 5,596,021</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,693,712</u>
Total Liabilities, Fund Equity and Other Credits		<u>\$ 31,833</u>	<u>\$ 1,110,325</u>	<u>\$ 5,596,021</u>	<u>\$ 15,410,000</u>	<u>\$ -</u>	<u>\$ 22,148,178</u>

Pioneer Ranch
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	133,954	0%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,083)	0%
Developer Contribution	-	-	-	0%
Total Revenue and Other Sources:	\$ -	\$ -	\$ 123,871	0%
Expenditures and Other Uses				
Executive				
Professional Management	3,500	3,500	42,000	8%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Accounting Services	1,417	1,417	17,000	8%
Assessment Roll Preparation	1,417	1,417	17,000	8%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	-	4,000	0%
Bond Amortization Schedules	500	500	-	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	100	0%
Website Development	-	-	2,400	0%
Insurance	5,800	5,800	5,700	102%
Printing & Binding	-	-	500	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	12,500	0%
Other General Government Services				
Engineering Services	-	-	12,500	0%
Other Current Charges/Obligations				
Marion County RE Tax	-	-	-	0%
Total Expenditures and Other Uses:	\$ 12,633	\$ 12,633	\$ 123,871	10%
Net Increase/ (Decrease) in Fund Balance	(12,633)	(12,633)	-	
Fund Balance - Beginning	-	-	-	
Fund Balance - Ending	\$ (12,633)	\$ (12,633)	\$ -	

Prepared by:

Pioneer Ranch
Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest Account	23	23	-	0%
Reserve Account	1,731	1,731	15,312	0%
Prepayment Account	327	327	-	0%
Revenue Account	-	-	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	1,105,330	0%
Special Assessments - Off Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Developer Contribution	384,915	384,915	-	0%
Debt Proceeds	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,258)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 386,996	\$ 386,996	\$ 1,069,384	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024	-	-	240,000	0%
Principal Debt Service - Early Redemptions				
Series 2024	-	-	-	0%
Interest Expense				
Series 2024	-	-	785,160	0%
Intragovernmental Transfer Out	1,731	1,731	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 1,731	\$ 1,025,160	0%
Net Increase/ (Decrease) in Fund Balance	386,996	385,264	44,224	
Fund Balance - Beginning	725,060	725,060	725,060	
Fund Balance - Ending	\$ 1,112,056	\$ 1,110,325	\$ 769,284	

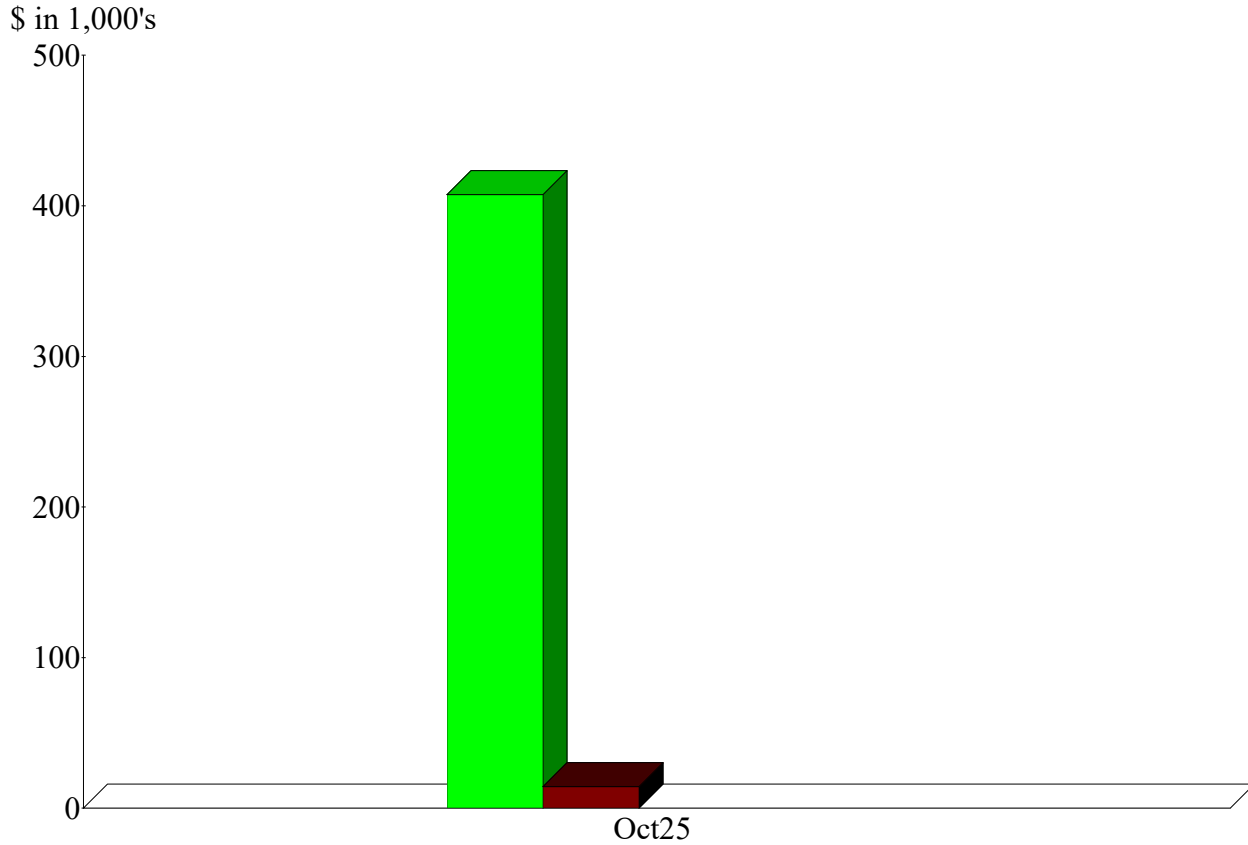
Pioneer Ranch
Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	18,829	18,829	-	0%
Developer Contributions	-	-	-	0%
Operating Transfers In (From Other Funds)	1,731	1,731	-	0%
Total Revenue and Other Sources:	<u>\$ 20,560</u>	<u>\$ 20,560</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	20,560	20,560	-	
Fund Balance - Beginning	5,575,461	5,575,461	-	
Fund Balance - Ending	<u><u>\$ 5,596,021</u></u>	<u><u>\$ 5,596,021</u></u>	<u><u>\$ -</u></u>	

Pioneer Ranch Community Development District

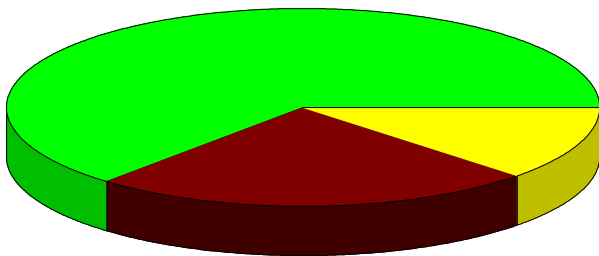
Income and Expense by Month
October 2025

Income
Expense



Expense Summary
October 2025

5130000 · Financial and Administrative	63.58%
5120000 · Executive	24.37
5810000 · Interfund Transfer Out	12.05
Total	\$14,364.76



By Account