

Pioneer Ranch

Community Development District

Financial Statements November 30, 2025

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Pioneer Ranch Community Development District

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**Pioneer Ranch
Community Development District
Balance Sheet
for the Period Ending November 30, 2025**

	Governmental Funds						Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund	Account Groups			
	General Fund	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets		
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 17,578	\$ -	\$ -	\$ -	\$ -	\$ 17,578	
Debt Service Fund							
Interest Account	-	23	-	-	-	23	
Reserve Account	-	509,095	-	-	-	509,095	
Revenue Account	-	397	-	-	-	397	
Prepayment Account	-	5,300	-	-	-	5,300	
Construction Account	-	-	5,616,657	-	-	5,616,657	
Due from Other Funds							
General Fund	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	
Accounts Receivable	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	514,815	-	514,815	
Amount to be Provided by Debt Service Funds	-	-	-	14,690,185	-	14,690,185	
Total Assets	\$ 17,578	\$ 514,815	\$ 5,616,657	\$ 15,205,000	\$ -	\$ 21,354,050	

**Pioneer Ranch
Community Development District
Balance Sheet
for the Period Ending November 30, 2025**

		Governmental Funds			Account Groups		Totals (Memorandum Only)
		Debt Service Funds		Capital Project Fund	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	-	-	-	\$14,965,000	-	14,965,000	
Total Liabilities	\$ 44,466	\$ -	\$ -	\$ 15,205,000	\$ -	\$ 15,249,466	
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	-	(210,246)	41,196	-	-	(169,049)	
Unassigned							
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	-
Results from Current Operations	(26,888)	-	-	-	-	(26,888)	
Total Fund Equity and Other Credits	\$ (26,888)	\$ 514,815	\$ 5,616,657	\$ -	\$ -	\$ 6,104,584	
Total Liabilities, Fund Equity and Other Credits	\$ 17,578	\$ 514,815	\$ 5,616,657	\$ 15,205,000	\$ -	\$ 21,354,050	

Pioneer Ranch
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	133,954	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,083)	0%
Total Revenue and Other Sources:	\$ -	\$ -	\$ 123,871	0%
Expenditures and Other Uses				
Executive				
Professional Management	3,500	7,000	42,000	17%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Accounting Services	1,417	2,833	17,000	17%
Assessment Roll Preparation	1,417	2,833	17,000	17%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	4,246	4,246	4,246	100%
Dissemination Agent Services	3,500	3,500	4,000	88%
Bond Amortization Schedules	-	500	-	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	100	0%
Website Development	-	-	2,400	0%
Insurance	-	5,800	5,700	102%
Printing & Binding	-	-	500	0%
Subscription & Memberships	175	175	175	100%
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:	\$ 14,255	\$ 26,888	\$ 123,871	22%
Net Increase/ (Decrease) in Fund Balance	(14,255)	(26,888)	-	
Fund Balance - Beginning	(12,633)	-	-	
Fund Balance - Ending	\$ (26,888)	\$ (26,888)	\$ -	

Pioneer Ranch
Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest Account	23	45	-	0%
Reserve Account	1,721	3,452	15,312	23%
Prepayment Account	708	1,035	-	0%
Revenue Account	374	374	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	1,105,330	0%
Special Assessments - Prepayments	-	-	-	0%
Developer Contribution	-	384,915	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,258)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,826	\$ 389,822	\$ 1,069,384	36%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024	-	-	240,000	0%
Principal Debt Service - Early Redemptions				
Series 2024	205,000	205,000	-	0%
Interest Expense				
Series 2024	391,615	391,615	785,160	50%
Intragovernmental Transfer Out	1,721	3,452	-	0%
Total Expenditures and Other Uses:	\$ 598,336	\$ 600,067	\$ 1,025,160	0%
Net Increase/ (Decrease) in Fund Balance	(595,510)	(210,246)	44,224	
Fund Balance - Beginning	1,112,056	725,060	725,060	
Fund Balance - Ending	\$ 516,546	\$ 514,815	\$ 769,284	

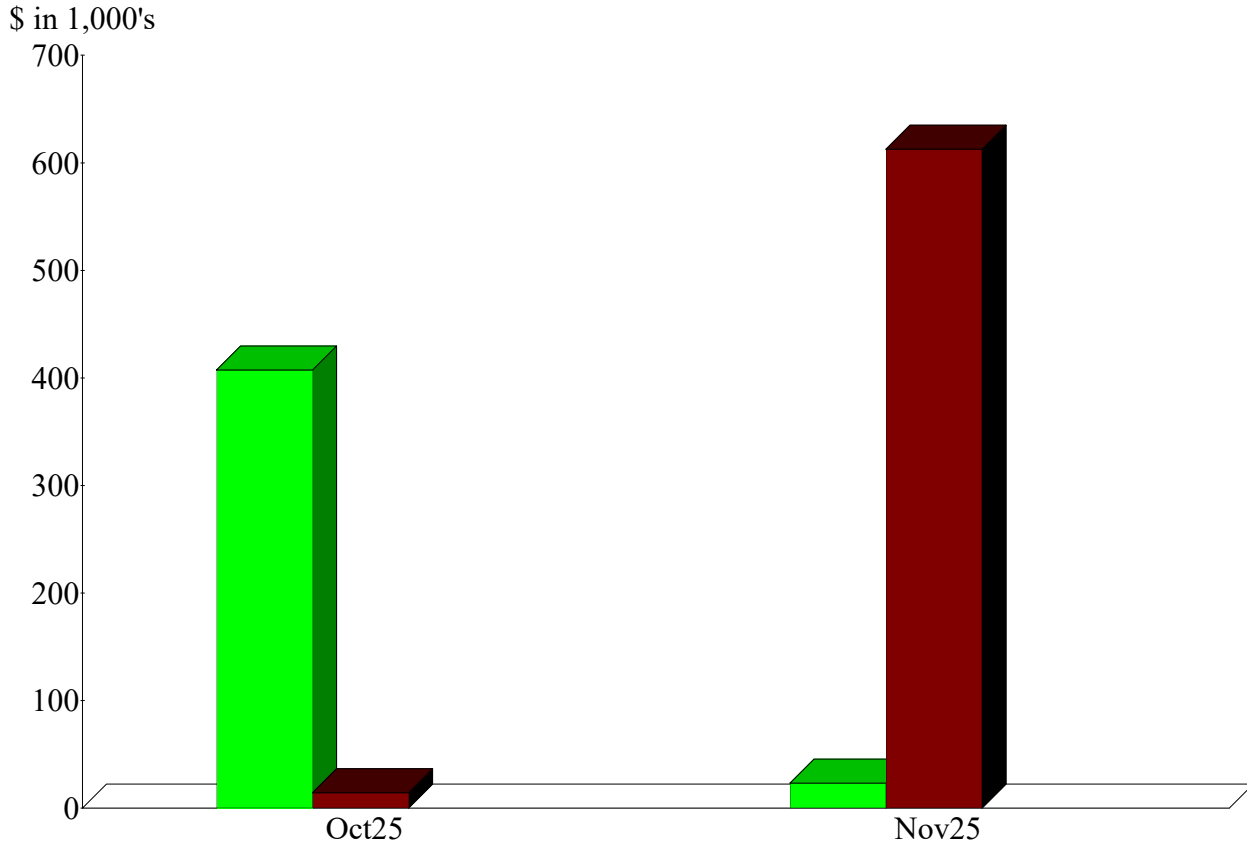
Pioneer Ranch
Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	18,915	37,744	-	0%
Developer Contributions	-	-	-	0%
Operating Transfers In (From Other Funds)	1,721	3,452	-	0%
Total Revenue and Other Sources:	\$ 20,636	\$ 41,196	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	20,636	41,196	-	
Fund Balance - Beginning	5,596,021	5,575,461	-	
Fund Balance - Ending	\$ 5,616,657	\$ 5,616,657	\$ -	

Pioneer Ranch Community Development District

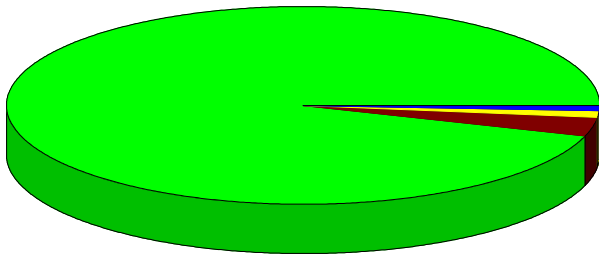
Income and Expense by Month
October through November 2025

Income
Expense



Expense Summary
October through November 2025

5170000 · Debt Service	95.16%
5130000 · Financial and Administrative	3.17
5120000 · Executive	1.12
5810000 · Interfund Transfer Out	0.55
Total	\$626,955.35



By Account