

Pioneer Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817

Phone: 407-723-5900, Fax: 407-723-5901

www.pioneerccd.com

The meeting of the Board of Supervisors of the Pioneer Community Development District will be held on **Monday, April 17, 2023, at 11:30 a.m.** at 2379 Beville Road, Daytona Beach, FL 32119. The following is the proposed agenda for this meeting

Call in number: 1-844-621-3956

Passcode: 792 560 599 #

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Call to Order
- Roll Call
- Public Comment Period [for any members of the public desiring to speak on any proposition before the Board]

General Business Matters

1. Consideration of the Minutes of the January 16, 2023, Board of Supervisors' Meeting
2. Consideration of Resolution 2023-04, Approving a Preliminary Budget for Fiscal Year 2024, and Setting a Public Hearing Date [Suggested Date, July 17, 2023]
3. Ratification & Consideration of Payment Authorizations FY 2023 Nos. 99 - 112
4. Review of District Financial Statements

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
- Audience Comments
- Supervisors Requests

Adjournment



PIONEER COMMUNITY DEVELOPMENT DISTRICT

Public Comment Period

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of the January 16, 2023,
Board of Supervisors' Meeting

MINUTES OF MEETING

PIONEER COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS' MEETING MINUTES

**Monday, January 16, 2023, at 11:30 a.m.
2379 Beville Road, Daytona Beach, FL
32119.**

Board Members present constituting a quorum:

Kelly White	Chairperson
Dick Smith	Assistant Secretary
James Stowers	Assistant Secretary

Also present:

Vivian Carvalho	District Manager- PFM Group Consulting, LLC	(via phone)
Katie Buchanan	District Counsel- Kutak Rock LLP	(via phone)

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

Ms. Ripoll called to order at 11:37 a.m. the meeting of the Board of Supervisors of the Pioneer Community Development District and proceeded with roll call. Quorum was established with the attendance of Board Members Kelly White, Dick Smith, and James Stowers.

Public Comment Period

There were no members of the public present.

Administer Oath of Office to Newly Elected Supervisors

Ms. Carvalho stated that the Oath of Office was given to Ms. White prior to the start of the meeting. Ms. White chose to waive compensation.

Consideration of Resolution 2023-01, Canvassing and Certifying the Results of the Landowner's Election

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board approved Resolution 2023-01, Canvassing and Certifying the Results of the Landowner's Election.

SECOND ORDER OF BUSINESS

General Business Matters

Consideration of the Minutes of the July 18, 2022, Board of Supervisors' Meeting

The Board reviewed the July 18, 2022, Board of Supervisors' Meeting Minutes.

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board approved the Minutes of the July 18, 2022, Board of Supervisors' Meeting.

Consideration of the Minutes of the July 18, 2022, Auditor Selection Committee Meeting

The Board reviewed the July 18, 2022, Auditor Selection Committee Meeting Minutes.

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board approved the Minutes of the July 18, 2022, Auditor Selection Committee Meeting.

**Consideration of the Minutes of
the November 16, 2022,
Landowners' Election Meeting**

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board approved the Minutes of the November 16, 2022, Landowners' Election Meeting.

**Ratification of Resolution 2023-02,
Adopting Revised Budget FY 2022**

Ms. Carvalho noted that this is a requirement per statute to be conducted if the District exceeds any budget line items by 10%.

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board approved Resolution 2023-02, Adopting Revised Budget FY 2022.

**Consideration of Resolution 2023-
03, Election of Officers**

The Board to keep the same slate of the Board with Ms. White remaining as the Chair and Mr. Stowers remaining Vice Chair.

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board approved Resolution 2023-03, Election of Officer with Kelly White as Chair, James Stowers as Vice Chair, Vivian Carvalho as Secretary, Richard Smith, Teri Hansen, Andrew Hagan, and Venessa Ripoll as Assistant Secretaries, Jennifer Glasgow as Treasurer and Amanda Lane as Assistant Treasurer.

**Ratification of Grau & Associates
Engagement Letter for FY 2022
Audit**

On MOTION by Mr. Smith, seconded by Mr. Stowers with all those in favor, the Board ratified the Grau & Associates Engagement Letter for FY 2022 Audit.

**Ratification & Consideration of
Payment Authorizations FY 2022
Nos. 79 – 103**

On MOTION by Mr. Smith, seconded by Mr. Stowers with all those in favor, the Board ratified and approved Payment Authorizations FY 2022 No. 79- No. 103.

**Review of District Financial
Statements.**

There were no financials to review for this meeting.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – Ms. Buchanan stated that the developer has funded certain improvements that they would like to be reimbursed for. There are currently 3 different contracts including one from Seminole Masonry in the amount of \$256,653.00, and two from VerdeGo in the amount of \$72,387.00 and \$196,121.00 respectively. There was some clarification from Ms. White concerning the reimbursement.

On MOTION by Ms. White, seconded by Mr. Smith with all those in favor, the Board authorized the reimbursement payment of the developer in the amounts of \$256,653.00, \$72,387.00, and \$196,121.00.

On MOTION by Ms. White, seconded by Mr. Smith with all those in favor, the Board approved to have the contracts conveyed to the District.

On MOTION by Ms. White, seconded by Mr. Smith with all those in favor, the Board approved the action of confirming ownership before the transfer of the conveyance.

District Engineer – No Report

District Manager – The next meeting is scheduled for April 17, 2023.

FOURTH ORDER OF BUSINESS

**Audience Comments and
Supervisors Requests**

There were no additional comments.

FIFTH ORDER OF BUSINESS

Adjournment

There was no other business to discuss.

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the January 16, 2023, Board of Supervisors Meeting of the Pioneer CDD was adjourned at 11:49 a.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

PIONEER COMMUNITY DEVELOPMENT DISTRICT

Consideration of Resolution 2023-04,
Approving a Preliminary Budget for Fiscal Year 2024,
and Setting a Public Hearing Date [Suggested Date,
July 17, 2023]

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Pioneer Community Development District ("**District**") prior to June 15, 2023, proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: _____, 2023

HOUR: _____

LOCATION: _____

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Daytona Beach and Volusia County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 17TH DAY OF APRIL 2023.

ATTEST:

**PIONEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson

Exhibit A: FY 2023/2024 Proposed Budget

EXHIBIT A

Pioneer Community Development District

Proposed Fiscal Year 2023 Annual Operations & Maintenance Budget

	Actual Through 2/28/23	Anticipated March - Sept.	Anticipated FY 2023 Total	Adopted FY 2023 Budget	Proposed FY 2024 Budget
<u>Revenues</u>					
Assessments	\$190,649.85	\$98,575.15	\$289,225.00	\$289,225.00	\$289,225.00
Net Revenues	\$190,649.85	\$98,575.15	\$289,225.00	\$289,225.00	\$289,225.00
<u>General & Administrative Expenses</u>					
Public Official Insurance	\$3,147.00	\$0.00	\$3,147.00	\$3,293.00	\$3,475.00
District Management	6,250.00	8,750.00	15,000.00	15,000.00	16,500.00
Engineering	0.00	2,916.67	2,916.67	5,000.00	5,000.00
District Counsel	355.00	2,916.67	3,271.67	5,000.00	5,000.00
Audit	0.00	3,700.00	3,700.00	3,700.00	3,800.00
Assessment Administration	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Legal Advertising	1,248.96	1,458.33	2,707.29	2,500.00	2,500.00
Bank Fees	0.00	291.67	291.67	500.00	500.00
Office & Admin (Travel, Postage, Supplies, Copies, Phone, Misc)	0.00	437.50	437.50	750.00	750.00
Electric	1,047.91	1,750.00	2,797.91	1,700.00	1,700.00
Website Maintenance	440.00	2,080.00	2,520.00	2,520.00	2,520.00
Dues, Licenses, and Fees	175.00	0.00	175.00	175.00	175.00
Water Reclaimed	1,443.75	4,331.25	5,775.00	6,000.00	6,000.00
General Insurance	4,089.00	0.00	4,089.00	4,280.00	4,500.00
Landscape Maintenance - Boulevard	59,110.95	142,353.44	201,464.39	201,530.00	176,530.00
Mulch	0.00	0.00	0.00	0.00	25,000.00
Pond Maintenance - Boulevard	0.00	7,000.00	7,000.00	12,000.00	12,000.00
O&M Contingency	2,625.00	17,652.00	20,277.00	20,277.00	18,275.00
Total General & Administrative Expenses	\$84,932.57	\$195,637.52	\$280,570.09	\$289,225.00	\$289,225.00

827	Projected Number of Units				Current Year Proposed			\$349.73
					Prior Year Adopted	\$349.73		

Budget Item Description

Revenues:

On-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as “On-Roll Assessments.”

Off-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected through direct billing are referred to as “Off-Roll Assessments.”

Administrative Expenditures:

Public Officials’ Liability (POL) Insurance

Supervisors’ and Officers’ liability insurance.

District Management Fees

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit “A” of the Management Agreement.

Engineering Fees

The District’s engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year.

District Counsel

The District’s legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Audit

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Legal Advertising

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Bank Fees

Bank fees associated with the services the District uses with the bank (e.g. remote deposit capture, positive pay, wire transfers, ACH payments, monthly maintenance, etc.).

Office Miscellaneous

Other administrative expenses incurred throughout the year. Specifically checks, postage and printing.

Electric

Electricity to maintain district property.

Website Maintenance

Website maintenance fee.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

Reclaimed Water

Water used for irrigation

General Insurance

General liability insurance.

Landscape Maintenance & Material

Contracted landscaping and Common Area Maintenance within the boundaries of the District.

Pond Maintenance-Boulevard

Maintenance of pond owned by District.

O&M Contingency

Other expenses incurred throughout the year.

PIONEER COMMUNITY DEVELOPMENT DISTRICT

Ratification & Consideration of Payment
Authorizations FY 2023 No. 99 – 112

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 99

10/6/2022

Item No.	Payee	Invoice #	FY 2022	FY 2023
1	FPL (paid online)			
	6282 S WILLIAMSON BLVD # IRR; 09/02/22-10/04/22	Acct. 17765-73188	\$ 32.14	
	6401 S WILLIAMSON BLVD # GATE; 09/02/22-10/04/22	Acct. 33405-24390	\$ 51.16	
2	PFM Group Consulting			
	Tax Roll Preparation and Submission: FY 2023	121962		\$ 5,000.00
	District Management Fee: October 2022	DM-10-2022-40		\$ 1,250.00
Subtotal			\$ 83.30	\$ 6,250.00
TOTAL			\$6,333.30	

Secretary

Kelley White
Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 100

10/20/2022

Item No.	Payee	Invoice #	FY 2022	FY 2023
1	City of Port Orange (paid online) 6258 S Williamson Blvd; 09/06/22-10/04/22 6282 S Williamson Blvd; 09/06/22-10/04/22	Acct. 169455-27281 Acct. 169455-40265	\$ 160.41 \$ 320.84	
2	Daytona Beach News-Journal Legal Advertising on 09/29/22 (Ad: 7844379)	4945286		\$ 280.72
3	Kutak Rock General Counsel Through 09/30/2022	3124392	\$ 128.00	
4	Suntime Enterprises Group Monument Sign Maintenance	6198		\$ 500.00
5	VerdeGo Landscaping Maintenance: August 2022 Landscaping Maintenance: October 2022	9029 9603	\$ 14,669.17	\$ 14,669.17
Subtotal			\$ 15,278.42	\$ 15,449.89
TOTAL			\$30,728.31	

Secretary



Chairman

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3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 101

11/10/2022

Item No.	Payee	Invoice #	FY 2022	FY 2023
1	FPL (paid online)			
	6282 S WILLIAMSON BLVD # IRR; 10/04/22-11/02/22	Acct. 17765-73188	\$	31.92
	6401 S WILLIAMSON BLVD # GATE; 10/04/22-11/02/22	Acct. 33405-24390	\$	55.39
	6282 S WILLIAMSON BLVD # PMP; 10/04/22-11/02/22	Acct. 85107-09515	\$	152.64
2	Zev Cohen & Associates			
	Engineering Services Through 06/30/22	75832	\$ 1,395.00	
Subtotal			\$ 1,395.00	\$ 239.95
TOTAL			\$1,634.95	

Secretary



Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900


**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 102

11/17/2022

Item No.	Payee	Invoice #	FY 2023
1	Daytona Beach News-Journal Legal Advertising on 10/10/22 (Ad: 7828502)	5037302	\$ 176.76
TOTAL			\$176.76

Secretary



Chairman

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Orlando, FL 32817-8329
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 103

12/1/2022

Item No.	Payee	Invoice #	FY 2023
1	Central Signs Sign Lighting Power Supply Replacement	220926	\$ 325.00
2	City of Port Orange (paid online) 6258 S Williamson Blvd; 10/04/22-11/05/22 6282 S Williamson Blvd; 10/04/22-11/05/22	Acct. 169455-27281 Acct. 169455-40265	\$ 160.41 \$ 320.84
3	Department of Economic Opportunity FY 2023 Special District Fee	86938	\$ 175.00
4	PFM Group Consulting District Management Fee: November 2022	DM-11-2022-40	\$ 1,250.00
TOTAL			\$2,231.25

Secretary

Kelly White
Chairman

Make Payable To:
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c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 104

12/15/2022

Item No.	Payee	Invoice #	FY 2023
1	Daytona Beach News-Journal Legal Advertising Through 11/02/22 (Ad: 7897678)	5119101	\$ 791.48
2	FPL (paid online) 6282 S WILLIAMSON BLVD # IRR; 11/02/22-12/02/22 6401 S WILLIAMSON BLVD # GATE; 11/02/22-12/02/22 6282 S WILLIAMSON BLVD # PMP; 11/02/22-12/02/22	Acct. 17765-73188 Acct. 33405-24390 Acct. 85107-09515	\$ 31.92 \$ 79.22 \$ 77.23
3	PFM Group Consulting District Management Fee: December 2022	DM-12-2022-41	\$ 1,250.00
TOTAL			\$2,229.85

Secretary



Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 105
1/5/2023

Item No.	Payee	Invoice #	FY 2023
1	City of Port Orange (paid online) 6258 S Williamson Blvd; 11/05/22-12/06/22 6282 S Williamson Blvd; 11/05/22-12/06/22	Acct. 169455-27281 Acct. 169455-40265	\$ 160.41 \$ 320.84
2	Kutak Rock General Counsel Through 11/30/2022	3156112	\$ 99.00
3	PFM Group Consulting District Management Fee: January 2022	DM-01-2023-41	\$ 1,250.00
4	Seminole Masonry Pressure Wash and Paint Woodhaven Tower	2210701-IN	\$ 1,800.00
5	VGlobalTech Monthly Website Fee: October 2022 Monthly Website Fee: November 2022 Monthly Website Fee: December 2022	4399 4459 4581	\$ 110.00 \$ 110.00 \$ 110.00
TOTAL			\$3,960.25

Venessa Ripoll

Secretary

Kelly White

Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd, Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 106
1/26/2023

Item No.	Payee	Invoice #	FY 2023
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 12/06/22-01/05/23	Acct. 169455-27281	\$ 160.41
	6282 S Williamson Blvd; 12/06/22-01/05/23	Acct. 169455-40265	\$ 320.84
2	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 12/02/22-01/04/23	Acct. 17765-73188	\$ 32.74
	6401 S WILLIAMSON BLVD # GATE; 12/02/22-01/04/23	Acct. 33405-24390	\$ 72.52
	6282 S WILLIAMSON BLVD # PMP; 12/02/22-01/04/23	Acct. 85107-09515	\$ 318.00
3	VerdeGo		
	Oak Tree Restaking	9768	\$ 434.24
	Landscaping Maintenance: November 2022	9844	\$ 14,669.18
	Landscaping Maintenance: December 2022	10182	\$ 14,669.18
TOTAL			\$ 30,677.11

Vivian Carvalho

Secretary

Kenny White

Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 107
2/2/2023

Item No.	Payee	Invoice #	FY 2023
1	Kutak Rock General Counsel Through 12/31/2022	3169910	\$ 256.00
2	VerdeGo Landscaping Maintenance: January 2023	10456	\$ 14,669.18
3	VGlobalTech Monthly Website Fee: January 2023	4666	\$ 110.00
TOTAL			\$ 15,035.18

Venessa Ripoll

Secretary

Kerry White

Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 108

2/9/2023

Item No.	Payee	Invoice #	FY 2023
1	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 01/04/23-02/02/23	Acct. 17765-73188	\$ 32.64
	6401 S WILLIAMSON BLVD # GATE; 01/04/23-02/02/23	Acct. 33405-24390	\$ 74.73
	6282 S WILLIAMSON BLVD # PMP; 01/04/23-02/02/23	Acct. 85107-09515	\$ 88.96
2	PFM Group Consulting		
	District Management Fee: February 2022	DM-02-2023-41	\$ 1,250.00
TOTAL			\$ 1,446.33

Secretary



Chairman

Make Payable To:
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3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 109

3/3/2023

Item No.	Payee	Invoice #	FY 2023
1	City of Port Orange (paid online) 6258 S Williamson Blvd; 01/05/23-02/04/23 6282 S Williamson Blvd; 01/05/23-02/04/23	Acct. 169455-27281 Acct. 169455-40265	\$ 160.41 \$ 320.84
2	Kutak Rock General Counsel Through 01/31/2023	3183173	\$ 643.50
3	PFM Group Consulting Postage: January 2023	OE-EXP-02-2023-40	\$ 2.28
TOTAL			\$ 1,127.03

Vivian Carvalho

Secretary

Kathy White

Chairman

Make Payable To:
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c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 110

3/16/2023

Item No.	Payee	Invoice #	FY 2023
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 02/04/23-03/05/23	Acct. 169455-27281	\$ 161.38
	6282 S Williamson Blvd; 02/04/23-03/05/23	Acct. 169455-40265	\$ 320.84
2	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 02/02/23-03/03/23	Acct. 17765-73188	\$ 32.69
	6401 S WILLIAMSON BLVD # GATE; 02/02/23-03/03/23	Acct. 33405-24390	\$ 34.79
	6282 S WILLIAMSON BLVD # PMP; 02/02/23-03/03/23	Acct. 85107-09515	\$ 115.57
3	PFM Group Consulting		
	District Management Fee: March 2022	DM-03-2023-41	\$ 1,250.00
TOTAL			\$ 1,915.27

Secretary


Chairman

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c/o PFM Group Consulting, LLC
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(407) 723-5900

Payment Authorization No. 111
3/23/2023

Vivian Carvalho

Keeley White
Chairman

Make Payable To:
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c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 112

4/6/2023

Item No.	Payee	Invoice #	FY 2023
1	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 03/03/23-04/04/23	Acct. 17765-73188	\$ 33.01
	6401 S WILLIAMSON BLVD # GATE; 03/03/23-04/04/23	Acct. 33405-24390	\$ 47.66
	6282 S WILLIAMSON BLVD # PMP; 03/03/23-04/04/23	Acct. 85107-09515	\$ 203.45
2	Grau and Associates		
	Audit FY 2022	23916	\$ 3,400.00
3	Kutak Rock		
	General Counsel Through 02/28/2023	3197336	\$ 850.50
4	PFM Group Consulting		
	Postage: February 2023	OE-EXP-03-2023-24	\$ 8.47
TOTAL			\$ 4,543.09

Secretary

Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

PIONEER COMMUNITY DEVELOPMENT DISTRICT

Review of District Financials

Pioneer Community Development District
Statement of Financial Position Sub Type
As of 2/28/2023

	General Fund	Construction Fund	Total
<u>Assets</u>			
<u>Current Assets</u>			
General Checking Renasant	\$332,074.48		\$332,074.48
Assessments Receivable	98,577.01		98,577.01
Total Current Assets	<u>\$430,651.49</u>	<u>\$0.00</u>	<u>\$430,651.49</u>
Total Assets	<u><u>\$430,651.49</u></u>	<u><u>\$0.00</u></u>	<u><u>\$430,651.49</u></u>
<u>Liabilities and Net Assets</u>			
<u>Current Liabilities</u>			
Accounts Payable	\$49,536.78		\$49,536.78
Deferred Revenue	98,577.01		98,577.01
Total Current Liabilities	<u>\$148,113.79</u>	<u>\$0.00</u>	<u>\$148,113.79</u>
Total Liabilities	<u><u>\$148,113.79</u></u>	<u><u>\$0.00</u></u>	<u><u>\$148,113.79</u></u>
<u>Net Assets</u>			
Net Assets, Unrestricted	\$3,361,792.85		\$3,361,792.85
Current Year Net Assets, Unrestricted	(329,040.00)		(329,040.00)
Net Assets - General Government	(2,855,932.43)		(2,855,932.43)
Current Year Net Assets - General Government	105,717.28		105,717.28
Total Net Assets	<u><u>\$282,537.70</u></u>	<u><u>\$0.00</u></u>	<u><u>\$282,537.70</u></u>
Total Liabilities and Net Assets	<u><u>\$430,651.49</u></u>	<u><u>\$0.00</u></u>	<u><u>\$430,651.49</u></u>

Pioneer Community Development District

Statement of Activities

As of 2/28/2023

	General Fund	Construction Fund	Total
<u>Revenues</u>			
On-Roll Assessments	\$93,075.17		\$93,075.17
Off-Roll Assessments	97,574.68		97,574.68
Inter-Fund Transfers In	(329,040.00)		(329,040.00)
Inter-Fund Transfers In		\$329,040.00	329,040.00
Total Revenues	<u>(\$138,390.15)</u>	<u>\$329,040.00</u>	<u>\$190,649.85</u>
<u>Expenses</u>			
Public Official Insurance	\$3,147.00		\$3,147.00
District Management	6,250.00		6,250.00
District Counsel	355.00		355.00
Assessment Administration	5,000.00		5,000.00
Legal Advertising	1,248.96		1,248.96
Web Site Maintenance	440.00		440.00
Dues, Licenses, and Fees	175.00		175.00
Electric	1,047.91		1,047.91
Water- Reclaimed	1,443.75		1,443.75
General Insurance	4,089.00		4,089.00
Landscaping Maintenance & Material	59,110.95		59,110.95
Contingency	2,625.00		2,625.00
Capital Expenditures		\$329,040.00	329,040.00
Total Expenses	<u>\$84,932.57</u>	<u>\$329,040.00</u>	<u>\$413,972.57</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>			
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Net Assets	(\$223,322.72)	\$0.00	(\$223,322.72)
Net Assets At Beginning Of Year	<u>\$505,860.42</u>	<u>\$0.00</u>	<u>\$505,860.42</u>
Net Assets At End Of Year	<u><u>\$282,537.70</u></u>	<u><u>\$0.00</u></u>	<u><u>\$282,537.70</u></u>

Pioneer Community Development District

Budget to Actual

For the Period Ending 2/28/2023

	Year To Date			
	Actual	Budget	Variance	FY 2023 Adopted Budget
<u>Revenues</u>				
Assessments	\$ 190,649.85	\$ 120,510.42	\$ 70,139.43	\$ 289,225.00
Net Revenues	\$ 190,649.85	\$ 120,510.42	\$ 70,139.43	\$ 289,225.00
<u>General & Administrative Expenses</u>				
Public Official Insurance	\$ 3,147.00	\$ 1,372.08	\$ 1,774.92	\$ 3,293.00
District Management	6,250.00	6,250.00	-	15,000.00
Engineering	-	2,083.33	(2,083.33)	5,000.00
District Counsel	355.00	2,083.33	(1,728.33)	5,000.00
Audit	-	1,541.67	(1,541.67)	3,700.00
Assessment Administration	5,000.00	2,083.33	2,916.67	5,000.00
Legal Advertising	1,248.96	1,041.67	207.29	2,500.00
Bank Fees	-	208.33	(208.33)	500.00
Office Misc(Travel, postage, supplies, copies, etc.)	-	312.50	(312.50)	750.00
Electric	1,047.91	708.33	339.58	1,700.00
Landscape Maintenance - Boulevard	59,110.95	83,970.83	(24,859.88)	201,530.00
Pond Maintenance - Boulevard	-	5,000.00	(5,000.00)	12,000.00
Web Site Maintenance	440.00	1,050.00	(610.00)	2,520.00
Dues, Licenses, and Fees	175.00	72.92	102.08	175.00
O&M Contingency	2,625.00	8,448.75	(5,823.75)	20,277.00
Water- Reclaimed	1,443.75	2,500.00	(1,056.25)	6,000.00
General Insurance	4,089.00	1,783.33	2,305.67	4,280.00
Total General & Administrative Expenses	\$ 84,932.57	\$ 120,510.42	\$ (35,577.85)	\$ 289,225.00
Total Expenses	\$ 84,932.57	\$ 120,510.42	\$ (35,577.85)	\$ 289,225.00
<u>Other Income (Expense)</u>				
Interest Income	\$ -	\$ -	\$ -	\$ -
Total Other Income (Expense)	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	\$ 105,717.28	\$ (0.00)	\$ 105,717.28	\$ -

PIONEER COMMUNITY DEVELOPMENT DISTRICT

Staff Reports