

Pioneer Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817

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www.pioneerccd.com

The meeting of the Board of Supervisors of the Pioneer Community Development District will be held on **Monday, April 15, 2024, 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: 2538 286 6774 #

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]

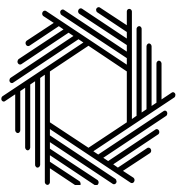
General Business Matters

1. Consideration of Minutes of the July 17, 2023, Board of Supervisors' Meeting
2. Consideration of Resolution 2024-01, Approving a Preliminary Budget for Fiscal Year 2025, and Setting a Public Hearing Date [Suggested Date, July 15, 2024]
3. Consideration of Resolution 2024-02, Election of Officers
4. Consideration of Resolution 2024-03, Designating the Authorized Signatories for the District's Bank Account(s)
5. Consideration of Resolution 2024-04, Designating Board Member Seats for the Upcoming General Election 2024
6. Ratification of FY 2023 Audit Engagement Letter
7. Ratification of the FY 2024 District Management Fee Agreement
8. Ratification of Payment Authorizations Nos. 122 - 142
9. Review of District Financial Statements

Other Business

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

Adjournment



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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Minutes of the July 17, 2023,
Board of Supervisor' Meeting

MINUTES OF MEETING

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING MINUTES
Monday, July 17, 2023, at 11:30 a.m.
2379 Beville Road, Daytona Beach, FL
32119.**

Board Members present constituting a quorum:

Kelly White	Chairperson
Richard Smith	Assistant Secretary
James Stowers	Assistant Secretary

Also present:

Vivian Carvalho	District Manager - PFM Group Consulting LLC	(via phone)
Venessa Ripoll	District Manager - PFM Group Consulting LLC	
Jorge Jimenez	ADM - PFM Group Consulting LLC	(via phone)
Amy Champagne	District Accountant - PFM Group Consulting LLC	(via phone)
Wes Haber	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 11:31 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, Richard Smith, and James Stowers.

Public Comment Period

There were no members of the public present.

SECOND ORDER OF BUSINESS

General Business Matters

**Consideration of Minutes of the
April 17, 2023, Board of
Supervisors' Meeting**

The Board reviewed the minutes.

On MOTION by Ms. White, seconded by Mr. Stowers, with all those in favor, the Board approved the Minutes of the April 17, 2023, Board of Supervisors' Meeting.

Review & Acceptance of Fiscal Year 2022 Audit Report

The Board reviewed the Fiscal Year 2022 Audit Report.

On MOTION by Mr. Smith, seconded by Mr. Stowers, with all those in favor, the Board accepted the Fiscal Year 2022 Audit Report.

Public Hearing on the Adoption of the District's Annual Budget
a. Public Comments and Testimony
b. Board Comments
c. Consideration of Resolution 2023-05, Adopting the Fiscal Year 2024 Budget and Appropriating Funds

On MOTION by Mr. Smith, seconded by Ms. White, with all those in favor, the Board opened the floor for the public hearing.

Ms. White reviewed the changes made to landscape maintenance and the contingency in the budget, the total net revenue remains unchanged at \$289,225.

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board closed the floor for the public hearing.

Ms. Ripoll presented Resolution 2023-05 to the Board.

On MOTION by Mr. Stowers, seconded by Mr. Smith, with all those in favor, the Board approved Resolution 2023-05, Adopting the Fiscal Year 2024 Budget and Appropriating Funds.

Consideration of Resolution 2023-06, Levying O&M Assessments and Certifying an Assessment Roll

Ms. White suggested the change of 25% of the cost being paid quarterly with payments due on October 15, January 15, April 15, and July 15.

On MOTION by Ms. White, seconded by Mr. Stowers, with all those in favor, the Board approved Resolution 2023-06, Levying O&M Assessments and Certifying an Assessment Roll on the contingency that payment be made quarterly.

Consideration of Resolution 2023-07, Adopting the Annual Meeting Schedule for Fiscal Year 2023-2024

On MOTION by Mr. Stowers, seconded by Mr. Smith, with all those in favor, the Board approved Resolution 2023-07, Adopting the Annual Meeting Schedule for Fiscal Year 2023-2024.

Consideration of Resolution 2023-08, Declaring Vacancies on the Board

On MOTION by Ms. White, seconded by Mr. Stowers, with all those in favor, the Board approved Resolution 2023-08, Declaring Vacancies on the Board.

Letter from the Supervisor of Elections, Volusia County

Ms. Ripoll stated that there are 412 registered voters in the district.

On MOTION by Ms. White, seconded by Mr. Stowers, with all those in favor, the Board accepted the Letter from the Supervisor of Elections, Volusia County.

Ratification & Consideration of Payment Authorizations FY 2023 Nos. 113 - 119

On MOTION by Mr. Smith, seconded by Mr. Stowers, with all those in favor, the Board ratified Payment Authorizations FY 2023 Nos. 113 - 119.

Review of District Financial Statements.

The Board reviewed the financial statements as of June 30, 2023.

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board approved the District Financial Statements.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No report.

District Engineer – Not present.

District Manager – The next meeting is scheduled for October 16, 2023.

FOURTH ORDER OF BUSINESS

Audience Comments and Supervisors Requests

There were no additional comments at this time.

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 July 17, 2023, Board of Supervisors Meeting of the Pioneer CDD was adjourned at 11:41 a.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-01,
Approving a Preliminary Budget for Fiscal Year 2025
and Setting a Public Hearing Date
[Suggested Date, July 15, 2024]

RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024/2025; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 170, 190, AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; 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, 2024, proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("**Fiscal Year 2024/2025**"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190, and 197, Florida Statutes ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; 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 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **DECLARING ASSESSMENTS.** Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "**District's Office,**" c/o PFM Group Consulting LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the District in November of 2024, and pursuant to Chapter 170, Florida Statutes, or alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

issued by the District in November of 2024, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

3. **SETTING PUBLIC HEARINGS.** Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: July 15, 2024
HOUR: 11:30 a.m.
LOCATION: 2379 Beville Road
Daytona Beach, Florida 32119

4. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to the local general-purpose governments at least sixty (60) days prior to the hearing set above.

5. **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 (2) days before the budget hearing date as set forth in Section 4, and shall remain on the website for at least forty-five (45) days.

6. **PUBLICATION OF NOTICE.** The District shall cause this Resolution to be published once a week for a period of two (2) weeks in a newspaper of general circulation published in Volusia County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

7. **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.

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

PASSED AND ADOPTED THIS 15th DAY OF APRIL 2024.

ATTEST:

**PIONEER COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2024/2025 Proposed Budget

Exhibit A
Fiscal Year 2024/2025 Proposed Budget

EXHIBIT A

Pioneer Community Development District

Proposed Fiscal Year 2025 Annual Operations & Maintenance Budget

	Actual Through 2/29/24	Anticipated March - Sept.	Anticipated FY 2024 Total	Adopted FY 2024 Budget	Proposed FY 2025 Budget
Revenues					
Assessments	\$188,722.49	\$100,502.51	\$289,225.00	\$289,225.00	\$289,225.00
Net Revenues	\$188,722.49	\$100,502.51	\$289,225.00	\$289,225.00	\$289,225.00
General & Administrative Expenses					
Public Official Insurance	\$3,272.00	\$0.00	\$3,272.00	\$3,475.00	\$3,599.20
District Management	6,875.00	9,625.00	16,500.00	16,500.00	16,500.00
Engineering	0.00	0.00	0.00	5,000.00	5,000.00
District Counsel	0.00	5,000.00	5,000.00	5,000.00	5,000.00
Audit	0.00	3,800.00	3,800.00	3,800.00	4,000.00
Assessment Administration	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Legal Advertising	489.12	500.00	989.12	2,500.00	2,500.00
Bank Fees	0.00	0.00	0.00	500.00	500.00
Office & Admin (Travel, Postage, Supplies, Copies, Phone, Misc)	0.00	200.00	200.00	750.00	750.00
Electric	793.76	1,111.26	1,905.02	1,700.00	1,700.00
Web Site Maintenance	740.00	1,780.00	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	1,965.92	2,752.29	4,718.21	6,000.00	6,000.00
General Insurance	4,253.00	0.00	4,253.00	4,500.00	\$4,678.30
Landscape Maintenance - Boulevard	73,932.65	103,711.09	177,643.74	183,830.00	183,830.00
Mulch	0.00	0.00	0.00	28,800.00	29,644.00
O&M Contingency	8,768.06	5,000.00	13,768.06	19,175.00	17,828.50
Total General & Administrative Expenses	\$106,264.51	\$133,479.64	\$239,744.15	\$289,225.00	\$289,225.00

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

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-02,
Election of Officers

RESOLUTION 2024-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the PIONEER COMMUNITY DEVELOPMENT DISTRICT (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, pursuant to Section 190.006(6), Florida Statutes, as soon as practicable after each election or appointment to the Board of Supervisors (the "Board"), the Board shall organize by electing one of its members as chair and by electing a secretary, and such other officers as the Board may deem necessary.

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

- Section 1. _____ is elected Chair.
- Section 2. _____ is elected Vice Chair.
- Section 3. _____ is elected Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
- Section 4. Amanda Lane _____ is elected Treasurer.
- Section 5. Jennifer Glasgow _____ is elected as Assistant Treasurer.
Rick Montejano _____ is elected as Assistant Treasurer.
Verona Griffith _____ is elected as Assistant Treasurer.
Amy Champagne _____ is elected as Assistant Treasurer.
- Section 6. All resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.
- Section 7. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 15TH DAY of APRIL 2024

ATTEST

**PIONEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice-Chair

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-03,
Designating the Authorized Signatories for the
District's Bank Account(s)

RESOLUTION 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE DISTRICT MANAGER TO DESIGNATE THE AUTHORIZED SIGNATORIES FOR THE DISTRICT’S OPERATING BANK ACCOUNT(S); AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Pioneer Community Development District (“District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Volusia County, Florida; and

WHEREAS, the Board of Supervisors of the District (“Board”) has previously established a checking account on behalf of the District; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the funds of the District shall be disbursed by warrant or check signed by the Treasurer and by such other person as may be authorized by the Board; and

WHEREAS, the Board has, pursuant to Resolution 2024-02, elected a Chair, Secretary, Treasurer and Assistant Treasurer(s) for the District; and

WHEREAS, the District Board desires to authorize signatories for the operating bank accounts(s).

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

1. The Chair, Secretary, Treasurer and Assistant Treasurer(s) are hereby designated as authorized signatories for the operating bank account(s) of the District.
2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 15TH DAY of APRIL 2024

ATTEST

**PIONEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice-Chair

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-04,
Designating Board Member Seats for the
Upcoming General Election 2024

RESOLUTION 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(c), FLORIDA STATUTES, AND INSTRUCTING THE VOLUSIA COUNTY SUPERVISOR OF ELECTIONS TO CONDUCT THE DISTRICT’S GENERAL ELECTION

WHEREAS, the Pioneer Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Volusia County, Florida; and

WHEREAS, the Board of Supervisors of the District (hereinafter the “Board”) seeks to implement section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the Volusia County Supervisor of Elections to conduct the District’s General Elections.

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

Section 1. The Board is currently comprised of the following individuals: Kelly White, Andrew Hagan, James Stowers, Richard Smith and Teri Hansen.

Section 2. The term of office for each member of the Board is as follows:

<u>Seat</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
Seat 1	Kelly White	11/2026
Seat 2	Andrew Hagan	11/2024
Seat 3	James Stowers	11/2024
Seat 4	Richard Smith	11/2026
Seat 5	Teri Hansen	11/2026

Section 3. Seat 2, currently held by Andrew Hagan and Seat 3, currently held by James Stowers are scheduled for the General Election in November 2024.

Section 4. Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

Section 5. The term of office for the individuals to be elected to the Board in the November 2024 General Election is four years.

Section 6. The new Board members shall assume office on the second Tuesday following their election.

Section 7. The District hereby instructs the Supervisor of Elections to conduct the District's General Elections on the ballot of the 2024 General Election. The District understands that it will be responsible to pay for its proportionate share of the general election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor of Elections.

PASSED AND ADOPTED THIS 15TH DAY of APRIL 2024

ATTEST

**PIONEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice-Chair

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

FY 2023 Audit Engagement Letter



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
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August 30, 2023

To Board of Supervisors
Pioneer Community Development District
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Pioneer Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund (general, debt service, capital projects, and special revenue funds), including the related notes to the financial statements, which collectively comprise the basic financial statements of Pioneer Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. The District will provide a statement describing corrective actions to be taken in response to each of our recommendations included in the audit report, if any, and relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PFM GROUP CONSULTING LLC., 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, 407-723-5900 OR RECORDREQUEST@PFM.COM.

Our fee for these services will not exceed \$3,600 for the September 30, 2023, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, we will deliver a draft audit to the District no later than May 1, 2024. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2023 must be provided to us no later than January 15, 2024, in order for us to deliver a draft audit to the District no later than May 1, 2024. If the draft is timely reviewed by management, the final audit will be provided no later than June 1, 2024.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Pioneer Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter, with any addendum if applicable, constitutes the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Pioneer Community Development District.

By: Kelsey White

Title: Chair

Date: 11/15/23



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

FY 2024 District Management Fee Agreement



July 1, 2023

Ms. Kelly White
Chairperson of the Board of Supervisors
Pioneer Community Development District
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

Dear Ms. White:

pfm

3501 Quadrangle Blvd.
Suite 270
Orlando, FL 32817
407.723.5900

pfm.com

Thank you for the opportunity to continue serving as District Manager to the Pioneer Community Development District (the "District"). The agreement in place between our firm and the District dated February 22, 2019 provides for the review and adjustment annually of our fees pursuant to the District's annual budget process. We are respectfully requesting a fee increase from \$15,000 to \$16,500 for the year.

Please note this change will be effective on the billing for October 2023, in conjunction with the District's new Fiscal Year.

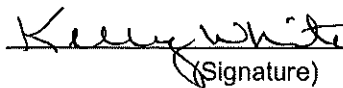
Provided the changes are acceptable, please have an authorized official of the District sign and return a copy of this letter to us to acknowledge the increase.

Sincerely,

PFM GROUP CONSULTING LLC


Senior District Manager


Accepted by:



(Signature)

Kelly White

(Print Name)



(Date)

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorizations
Nos. 122 – 142

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 122
7/24/2023

Item No.	Payee	Invoice #	FY 2023
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 06/03/23-07/04/23	Acct. 169455-27281	\$ 160.41
	6282 S Williamson Blvd; 06/03/23-07/04/23	Acct. 169455-40265	\$ 320.84
2	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 06/02/2	Acct. 17765-73188	\$ 32.59
	6401 S WILLIAMSON BLVD # GATE; 06/0	Acct. 33405-24390	\$ 58.43
	6282 S WILLIAMSON BLVD # PMP; 06/02	Acct. 85107-09515	\$ 79.09
Subtotal			\$ 651.36
TOTAL			\$ 651.36

Vivian Carvalho

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. 123
7/31/2023

Item No.	Payee	Invoice #	FY 2023
1	VGlobalTech Monthly Website Fee: Jun 2023	5126	\$ 110.00
Subtotal			\$ 110.00
TOTAL			\$ 110.00

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. 124
8/4/2023

Item No.	Payee	Invoice #	FY 2023
1	Kutak Rock General Counsel Through 06/30/2023	3254264	\$ 891.50
2	VerdeGo Mulch Installation 6/13/22	11803	\$ 25,500.00
	Plant Replacement	11897	\$ 1,516.40
	Landscaping Maintenance: July 2023	12037	\$ 14,669.18
TOTAL			\$ 42,577.08

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. 125
8/10/2023

Item No.	Payee	Invoice #	FY 2023
1	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 07/05/23-08/03/23	Acct. 17765-73188	\$ 32.59
	6401 S WILLIAMSON BLVD # GATE; 07/05/23-08/03/23	Acct. 33405-24390	\$ 82.11
	6282 S WILLIAMSON BLVD # PMP; 07/05/23-08/03/23	Acct. 85107-09515	\$ 67.62
2	PFM Group Consulting		
	District Management Fee: July 2023	DM-07-2023-43	\$ 1,250.00
TOTAL			\$ 1,432.32

Venessa Ripoll

Secretary

Kenny White

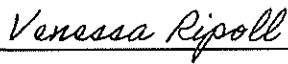
Chairman

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

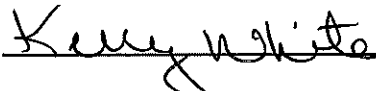
**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 126
8/17/2023

Item No.	Payee	Invoice #	FY 2023
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 07/04/23-08/03/23	Acct. 169455-27281	\$ 160.41
	6282 S Williamson Blvd; 07/04/23-08/03/23	Acct. 169455-40265	\$ 320.84
2	Daytona Beach News-Journal		
	Legal Advertising Through 07/07/23 (Ad: 8988288)	5770409	\$ 637.80
TOTAL			\$ 1,119.05



Secretary



Chairman

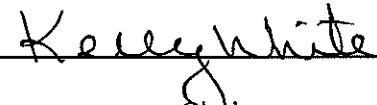
Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 127
8/31/2023

Item No.	Payee	Invoice #	FY 2023
1	Kutak Rock General Counsel Through 07/31/2023	3268373	\$ 210.00
2	PFM Group Consulting District Management Fee: August 2023	DM-08-2023-43	\$ 1,250.00
3	VerdeGo Landscaping Maintenance: August 2023	12363	\$ 14,669.17
TOTAL			\$ 16,129.17

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. 128

9/15/2023

Item No.	Payee	Invoice #	FY 2023
1	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 08/03/23-09/05/23	Acct. 17765-73188	\$ 32.59
	6401 S WILLIAMSON BLVD # GATE; 08/03/23-09/05/23	Acct. 33405-24390	\$ 104.89
	6282 S WILLIAMSON BLVD # PMP; 08/03/23-09/05/23	Acct. 85107-09515	\$ 73.99
2	PFM Group Consulting		
	District Management Fee: September 2023	DM-09-2023-43	\$ 1,250.00
TOTAL			\$ 1,461.47

Vivian Carwalho

Secretary

Kerry White

Chairman


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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. 129
9/21/2023

Item No.	Payee	Invoice #	FY 2023	FY 2024
1	City of Port Orange (paid online)			
	6258 S Williamson Blvd; 08/03/23-09/03/23	Acct. 169455-27281	\$ 152.12	
	6282 S Williamson Blvd; 08/03/23-09/03/23	Acct. 169455-40265	\$ 300.12	
2	Egis Insurance Advisors			
	FY 2024 Insurance	19629		\$ 7,525.00
Subtotal			\$ 452.24	\$ 7,525.00
TOTAL			\$7,977.24	

Secretary



Chairman

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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. 130

10/6/2023

Item No.	Payee	Invoice #	FY 2023
1	Central Signs Sign Lighting Power Supply Replacement	2399KH	\$ 416.01
2	Deluxe Corporation (paid online) Check Order	611634	\$ 137.50
3	FPL (paid online) 6282 S WILLIAMSON BLVD # IRR; 09/05/23-10/03/23	Acct. 17765-73188	\$ 32.59
	6401 S WILLIAMSON BLVD # GATE; 09/05/23-10/03/23	Acct. 33405-24390	\$ 89.76
	6282 S WILLIAMSON BLVD # PMP; 09/05/23-10/03/23	Acct. 85107-09515	\$ 66.98
4	VerdeGo Landscaping Maintenance: September 2023	12724	\$ 14,669.18
TOTAL			\$15,412.02

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. 131

10/13/2023

Item No.	Payee	Invoice #	FY 2023	FY 2024
1	VGlobalTech			
	Quarter 2 ADA Audit	5185	\$ 300.00	
	Monthly Website Fee: July 2023	5247	\$ 110.00	
	Monthly Website Fee: August 2023	5321	\$ 110.00	
	Monthly Website Fee: September 2023	5410	\$ 110.00	
Subtotal			\$ 630.00	\$ -
TOTAL			\$630.00	

Vivian Carvalho

Secretary

Keely 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. 132
10/19/2023

Item No.	Payee	Invoice #	FY 2023	FY 2024
1	Department of Economic Opportunity FY 2024 Special District Fee	88914		\$ 175.00
2	VerdeGo Landscaping Maintenance: October 2023	13116		\$ 14,669.17
Subtotal			\$ -	\$ 14,844.17
TOTAL				\$14,844.17

Venessa Ripoll

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. 133

10/27/2023

Item No.	Payee	Invoice #	FY 2023	FY 2024
1	City of Port Orange (paid online)			
	6258 S Williamson Blvd; 09/03/23-10/04/23	Acct. 169455-27281	\$ 160.41	
	6282 S Williamson Blvd; 09/03/23-10/04/23	Acct. 169455-40265	\$ 320.84	
2	PFM Group Consulting			
	Tax Roll Preparation and Submission: FY 2024	127527		\$ 5,000.00
	District Management Fee: October 2023	DM-10-2023-43		\$ 1,375.00
	Postage: September 2023	OE-EXP-10-2023-35	\$ 0.63	
3	VGlobalTech			
	Quarter 3 ADA Audit	5465	\$ 300.00	
Subtotal			\$ 781.88	\$ 6,375.00
TOTAL			\$7,156.88	

Venessa Ripoll

Secretary

Keely White

Chairman

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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. 134
11/2/2023

Item No.	Payee	Invoice #	FY 2023	FY 2024
1	Kutak Rock General Counsel Through 09/30/2023	3297546	\$ 54.00	
2	VGlobalTech Monthly Website Fee: October 2023	5532		\$ 110.00
	Monthly Website Fee: November 2023	5596		\$ 110.00
Subtotal			\$ 54.00	\$ 220.00
TOTAL			\$274.00	

Vivian Carvalho

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. 135
11/16/2023

Item No.	Payee	Invoice #	FY 2023	FY 2024
1	Daytona Beach News-Journal Legal Advertising on 10/09/23 (Ad: 9363278)	5994531		\$ 217.44
2	FPL (paid online) 6282 S WILLIAMSON BLVD # IRR; 10/03/23-11/02/23 6401 S WILLIAMSON BLVD # GATE; 10/03/23-11/02/23 6282 S WILLIAMSON BLVD # PMP; 10/03/23-11/02/23	Acct. 17765-73188 Acct. 33405-24390 Acct. 85107-09515		\$ 32.59 \$ 148.15 \$ 70.00
3	PFM Group Consulting District Management Fee: November 2023	DM-11-2023-43		\$ 1,375.00
Subtotal			\$ -	\$ 1,843.18
TOTAL				\$1,843.18

Vivian Carvalho

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
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 136

11/30/2023

Item No.	Payee	Invoice #	FY 2023	FY 2024
1	City of Port Orange (paid online)			
	6258 S Williamson Blvd; 10/04/23-11/03/23	Acct. 169455-27281		\$ 160.41
	6282 S Williamson Blvd; 10/04/23-11/03/23	Acct. 169455-40265		\$ 320.84
2	VerdeGo			
	Landscaping Maintenance: November 2023	13524		\$ 14,815.87
Subtotal			\$ -	\$ 15,297.12
TOTAL			\$15,297.12	

Vivian Carvalho

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. 137
12/8/2023

Item No.	Payee	Invoice #	FY 2024
1	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 11/02/23-12/02/23	Acct. 17765-73188	\$ 32.59
	6401 S WILLIAMSON BLVD # GATE; 11/02/23-12/02/23	Acct. 33405-24390	\$ 103.60
	6282 S WILLIAMSON BLVD # PMP; 11/02/23-12/02/23	Acct. 85107-09515	\$ 70.00
2	PFM Group Consulting		
	District Management Fee: December 2023	DM-12-2023-44	\$ 1,375.00
TOTAL			\$ 1,581.19

Venessa Ripoll

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. 138
12/21/2023

Item No.	Payee	Invoice #	FY 2024
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 11/03/23-12/04/23	Acct. 169455-27281	\$ 160.41
	6282 S Williamson Blvd; 11/03/23-12/04/23	Acct. 169455-40265	\$ 320.84
2	VGlobalTech		
	Monthly Website Fee: December 2023	5719	\$ 110.00
TOTAL			\$ 591.25

Venessa Ripoll
Secretary / Assistant Secretary

Kelley White
Chairman / Vice 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. 139
1/8/2024

Item No.	Payee	Invoice #	FY 2024
1	PFM Group Consulting District Management Fee: January 2024	DM-01-2024-44	\$ 1,375.00
2	VerdeGo Landscaping Maintenance: December 2023	13923	\$ 14,815.87
TOTAL			\$ 16,190.87

Venessa Ripoll
Secretary / Assistant Secretary

Keely White
Chairman / Vice 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. 140
1/19/2024

Item No.	Payee	Invoice #	FY 2024
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 12/04/23-01/04/24	Acct. 169455-27281	\$ 167.23
	6282 S Williamson Blvd; 12/04/23-01/04/24	Acct. 169455-40265	\$ 334.48
2	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 12/02/23-01/03/24	Acct. 17765-73188	\$ 32.64
	6401 S WILLIAMSON BLVD # GATE; 12/02/23-01/03/24	Acct. 33405-24390	\$ 87.99
	6282 S WILLIAMSON BLVD # PMP; 12/02/23-01/03/24	Acct. 85107-09515	\$ 71.02
3	VerdeGo		
	Landscaping Maintenance: January 2024	14237	\$ 14,815.87
	Palm Tree Replacement	14263	\$ 8,768.06
4	VGlobalTech		
	Quarter 4 ADA Audit	5701	\$ 300.00
	Monthly Website Fee: January 2024	5809	\$ 110.00
TOTAL			\$ 24,687.29

Vivian Carvalho

Secretary / Assistant Secretary

Kelly White

Chairman / Vice Chairman

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3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 141
2/16/2024

Item No.	Payee	Invoice #	FY 2024
1	Daytona Beach News-Journal Legal Advertising on 01/15/24 (Ad: 9710907)	6206942	\$ 271.68
2	FPL (paid online) 6282 S WILLIAMSON BLVD # IRR; 01/03/24-02/02/24 6401 S WILLIAMSON BLVD # GATE; 01/03/24-02/02/24 6282 S WILLIAMSON BLVD # PMP; 01/03/24-02/02/24	Acct. 17765-73188 Acct. 33405-24390 Acct. 85107-09515	\$ 32.63 \$ 46.84 \$ 65.71
3	PFM Group Consulting District Management Fee: February 2024	DM-02-2024-43	\$ 1,375.00
4	VerdeGo Landscaping Maintenance: February 2024	14660	\$ 14,815.87
TOTAL			\$ 16,607.73

Venessa Ripoll
Secretary / Assistant Secretary

Keeywhite
Chairman / Vice Chairman

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

Payment Authorization No. 142
3/1/2024

Item No.	Payee	Invoice #	FY 2024
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 01/04/24-02/03/24	Acct. 169455-27281	\$ 167.23
	6282 S Williamson Blvd; 01/04/24-02/03/24	Acct. 169455-40265	\$ 334.48
2	Grau and Associates		
	Audit FYE 09/30/2023	25323	\$ 3,600.00
3	Kutak Rock		
	General Counsel Through 01/31/2024	3355837	\$ 66.00
4	PFM Group Consulting		
	District Management Fee: March 2024	DM-03-2024-43	\$ 1,375.00
5	VGlobalTech		
	Monthly Website Fee: February 2024	5890	\$ 110.00
	Monthly Website Fee: March 2024	5976	\$ 110.00
TOTAL			\$ 5,762.71

Venessa Ripoll
Secretary / Assistant Secretary

Kelly White
Chairman / Vice Chairman

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c/o PFM Group Consulting, LLC
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Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

District Financial Statements

Pioneer Community Development District

Statement of Financial Position

As of 2/29/2024

General Fund

Assets

Current Assets

General Checking Renasant	\$455,095.77
Assessments Receivable	100,504.37
Total Current Assets	<u>\$555,600.14</u>

Total Assets	<u><u>\$555,600.14</u></u>
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Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$16,462.55
Deferred Revenue	100,504.37
Total Current Liabilities	<u>\$116,966.92</u>

Total Liabilities	<u><u>\$116,966.92</u></u>
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Net Assets

Net Assets, Unrestricted	\$3,180,096.85
Net Assets - General Government	(2,823,921.61)
Current Year Net Assets - General Government	82,457.98

Total Net Assets	<u><u>\$438,633.22</u></u>
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Total Liabilities and Net Assets	<u><u>\$555,600.14</u></u>
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Pioneer Community Development District
Statement of Activities (YTD)
As of 2/29/2024

General Fund

Revenues

On-Roll Assessments	\$91,147.81
Off-Roll Assessments	97,574.68
Total Revenues	\$188,722.49

Expenses

Public Official Insurance	\$3,272.00
District Management	6,875.00
Assessment Administration	5,000.00
Legal Advertising	489.12
Web Site Maintenance	740.00
Dues, Licenses, and Fees	175.00
Electric	793.76
Water- Reclaimed	1,965.92
General Insurance	4,253.00
Landscaping Maintenance & Material	82,700.71
Total Expenses	\$106,264.51

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	\$0.00
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Change In Net Assets	\$82,457.98
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Net Assets At Beginning Of Year	\$356,175.24
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Net Assets At End Of Year	\$438,633.22
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Pioneer Community Development District

Budget to Actual

For the Period Ending 2/29/24

		Year To Date		
	Actual	Budget	Variance	FY 2024 Adopted Budget
<u>Revenues</u>				
Assessments	\$ 188,722.49	\$ 120,510.42	\$ 68,212.07	\$ 289,225.00
Net Revenues	\$ 188,722.49	\$ 120,510.42	\$ 68,212.07	\$ 289,225.00
<u>General & Administrative Expenses</u>				
Public Official Insurance	\$ 3,272.00	\$ 1,447.92	\$ 1,824.08	\$ 3,475.00
District Management	6,875.00	6,875.00	-	16,500.00
Engineering	-	2,083.33	(2,083.33)	5,000.00
District Counsel	-	2,083.33	(2,083.33)	5,000.00
Audit	-	1,583.33	(1,583.33)	3,800.00
Assessment Administration	5,000.00	2,083.33	2,916.67	5,000.00
Legal Advertising	489.12	1,041.67	(552.55)	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	793.76	708.33	85.43	1,700.00
Landscape Maintenance - Boulevard	82,700.71	76,595.83	6,104.88	183,830.00
Mulch	-	12,000.00	(12,000.00)	28,800.00
Web Site Maintenance	740.00	1,050.00	(310.00)	2,520.00
Dues, Licenses, and Fees	175.00	72.92	102.08	175.00
O&M Contingency	-	7,989.58	(7,989.58)	19,175.00
Water- Reclaimed	1,965.92	2,500.00	(534.08)	6,000.00
General Insurance	4,253.00	1,875.00	2,378.00	4,500.00
Total General & Administrative Expenses	\$ 106,264.51	\$ 120,510.42	\$ (14,245.91)	\$ 289,225.00
Total Expenses	\$ 106,264.51	\$ 120,510.42	\$ (14,245.91)	\$ 289,225.00
<u>Other Income (Expense)</u>				
Interest Income	\$ -	\$ -	\$ -	\$ -
Total Other Income (Expense)	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	\$ 82,457.98	\$ -	\$ 82,457.98	\$ -