

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 20, 2026, 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]
 1. Nomination for Vacant Seat 5 (Term Expires November 2026)
 2. Consideration of Resolution 2026-01, Adopting Goals, Objectives and Performance Measures and Standards
 3. Ratification of the Fiscal Year 2025 Performance Measures and Standards Reporting Form
 4. Consideration of Resolution 2026-02, Election of Officers
 5. Consideration of Resolution 2026-03, General Election

General Business Matters

6. Consideration of Minutes of the July 22, 2025, Board of Supervisors' Meeting
7. Consideration of Resolution 2026-04, Approving a Preliminary Budget for Fiscal Year 2027, and Setting a Public Hearing Date [Suggested Date, July 20, 2026]
8. Ratification of the Fiscal Year 2025 Auditor Engagement Letter with Grau & Associates
9. Ratification of Payment Authorizations Nos. 188 – 217
10. Review of District Financial Statements

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
 - Next Meeting: July 20, 2026
- Supervisors Requests & Comments

Adjournment





Pioneer Community Development District

**Nomination for Vacant Seat 5
(Term Expires November 2026)**



Pioneer Community Development District

**Consideration of Resolution 2026-01,
Adopting Goals, Objectives and Performance
Measures and Standards**

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Pioneer Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 20th day of APRIL 2026.

ATTEST:

PIONEER COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A:
Goals, Objectives and Annual Reporting Form

**Performance Measures/Standards &
Annual Reporting Form**

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 2.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 2.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

District Manager: _____

Date: _____

Print Name: _____



Pioneer Community Development District

Ratification of the Fiscal Year 2025 Performance Measures and Standards Reporting Form

**Pioneer Community Development District
Goals, Objectives and Annual Reporting Form**

**Performance Measures/Standards &
Annual Reporting Form**

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year and conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 2.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 2.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: Kelly White

Date: 11/11/25

Print Name: KELLY WHITE

District Manager: Veronica Ripoll

Date: 11/4/25

Print Name: Veronica Ripoll



Pioneer Community Development District

**Consideration of Resolution 2026-02,
Election of Officers**

RESOLUTION 2026-02

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 20TH DAY of APRIL 2026

ATTEST

PIONEER COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice-Chair



Pioneer Community Development District

**Consideration of Resolution 2026-03,
General Election**

RESOLUTION 2026-03

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, and Richard Smith.

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	11/2028
Seat 3	James Stowers	11/2028
Seat 4	Richard Smith	11/2026
Seat 5	Vacant	11/2026

Section 3. Seat 1, currently held by Kelly White, Seat 4, currently held by Richard Smith, and Seat 5 currently Vacant, are scheduled for the General Election in November 2026.

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 2026 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 2026 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 20TH DAY of APRIL 2026

ATTEST

**PIONEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice-Chair



Pioneer Community Development District

**Consideration of Minutes of the July 22, 2025,
Board of Supervisors' Meeting**

MINUTES OF MEETING

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING MINUTES
Tuesday, July 22, 2025, at 11:30 a.m.
2379 Beville Road, Daytona Beach, FL 32119.**

Board Members present constituting a quorum:

Kelly White	Chairperson
Terri Hanson	Assistant Secretary
James Stowers	Assistant Secretary

Also present:

Venessa Ripoll	District Manager – PFM Group Consulting LLC	
Gazmin Kerr	ADM – PFM Group Consulting LLC	(via phone)
Jennifer Glasgow	District Accountant – PFM Group Consulting LLC	(via phone)
Kiara Cuesta	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, Terri Hanson, and James Stowers.

Public Comment Period

There were no members of the public present.

**Nomination for Vacant Seat 5
(Term Expires November 2026)**

This item was tabled.

**Administer Oath of Office to Newly
Appointed Board Member to Seat 5**

This item was tabled.

Consideration of Resolution 2025-03, Election of Officers

This item was tabled.

SECOND ORDER OF BUSINESS

General Business Matters

Consideration of Minutes of the April 21, 2025, Board of Supervisors' Meeting

The Board reviewed the minutes.

On MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board Accepted the Minutes of April 21, 2025, Board of Supervisors' Meeting.

Review & Acceptance of Fiscal Year 2024 Audit Report

The Board reviewed the report.

On MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board Accepted the Fiscal Year 2024 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 2025-04, Adopting the Fiscal Year 2026 Budget and Appropriating Funds

Ms. Ripoll noted the budget is the same as previously reviewed by the Board at the Proposed Budget Meeting.

On MOTION by Mr. Stowers, seconded by Ms. Hanson, with all in favor, the Board Opened the Public Hearing on the Adoption of the District's Annual Budget.

There were no public comments.

Ms. White noted the budget overall has remained flat and there has been a carry forward. Assessments are increasing as the surplus is deteriorating.

On MOTION by Ms. White, seconded by Ms. Hanson, with all in favor, the Board Closed the Public Hearing on the Adoption of the District's Annual Budget.

On MOTION by Mr. Stowers, seconded by Ms. Hanson, with all in favor, the Board Approved Resolution 2025-04, Adopting the Fiscal Year 2026 Budget and Appropriating Funds.

Consideration of Resolution 2025-05, Levying O&M Assessments and Certifying an Assessment Roll

On MOTION by Ms. White, seconded by Ms. Hanson, with all in favor, the Board Approved Resolution 2025-05, Levying O&M Assessments and Certifying an Assessment Roll.

Consideration of Resolution 2025-06, Adopting the Annual Meeting Schedule for Fiscal Year 2025-2026

Ms. Ripoll reviewed the Annual Meeting Schedule. The January meeting was moved to January 26, 2026.

On MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board Accepted Resolution 2025-06, Adopting the Annual Meeting Schedule for Fiscal Year 2025-2026, with the January Meeting date being moved to January 26, 2026.

Letter from the Supervisor of Elections, Volusia County

Ms. Ripoll noted that as of April 15, 2025, there are 546 registered voters in the Pioneer Community Development District per the Letter from the Supervisor of Elections, Volusia County.

On MOTION by Ms. White, seconded by Ms. Hanson, with all in favor, the Board Accepted the Letter from the Supervisor of Elections, Volusia County.

**Ratification of Payment
Authorizations Nos. 159 – 187**

Ms. Ripoll noted these are contractual obligations that have already been signed by the Chair and need to be ratified by the Board.

There was brief discussion regarding payment authorization No. 185. It was noted that it had been signed by the Chair.

On MOTION by Ms. Hanson, seconded by Mr. Stowers, with all in favor, the Board ratified Payment Authorizations Nos. 159 – 187.

**Review of District Financial
Statements**

The Board reviewed the financial statements as of May 2025.

There was brief discussion regarding the “due to other funds” line. It was noted these are funds associated with capital projects.

On MOTION by Ms. Hanson, seconded by Ms. White, with all in favor, the Board accepted the District Financials Statement for May 2025.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No report.

District Engineer – No report.

District Manager –

- **Designations by Secretary Related to Public Records**

Ms. Ripoll noted there needs to be a designation for the Custodian of Public Records.

On MOTION by Ms. White, seconded by Ms. Hanson, with all in favor, the Board Designated Ms. Ripoll as the Custodian of Public Records.

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 Ms. Hanson, with all in favor, the July 22, 2025, Board of Supervisors' Meeting of the Pioneer CDD was adjourned at 11:45 a.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson



Pioneer Community Development District

**Consideration of Resolution 2026-04,
Approving a Preliminary Budget for Fiscal Year
2027, and Setting a Public Hearing Date**

RESOLUTION 2026-04
[FY 2027 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Pioneer Community Development District (“**District**”) prior to June 15, 2026, the proposed budget(s) attached hereto as **Exhibit A (“Proposed Budget”)**; and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. SETTING A PUBLIC HEARING; DIRECTING PUBLICATION. A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: _____, 2026
TIME: _____
LOCATION: _____

3. TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET. The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Chapter 189, Florida Statutes.

4. SEVERABILITY; EFFECTIVE DATE. 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. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS ____ DAY OF _____, 2026.

ATTEST:

**PIONEER COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

Exhibit A
FY 2027 Proposed Budget



Pioneer CDD

FY27 Proposed Budget

PFM Management Services LLC
3501 Quadrangle Blvd Suite 270
Orlando, FL 32817
407-723-5900



EXHIBIT A

Pioneer Community Development District

Proposed Fiscal Year 2027 Annual Operations & Maintenance Budget

	Actual Through 2/28/25	Anticipated March - Sept	Anticipated FY 2026 Total	Adopted FY 2026 Budget	Proposed FY 2027 Budget
Revenues					
On Roll Assessments	\$ 185,139.31	\$ -	\$ 185,139.31	\$ 183,686.69	\$ 183,686.69
Off Roll Assessments	47,778.16	47,778.15	95,556.31	95,556.31	95,556.31
Carry Forward	-	-	-	-	7,823.93
Net Revenues	\$ 232,917.47	\$ 47,778.15	\$ 280,695.62	\$ 279,243.00	\$ 287,066.93
General & Administrative Expenses					
Supervisor Fees	\$ -	\$ -	-	\$ 1,200.00	\$ 1,200.00
Public Official Insurance	3,607.00	-	3,607.00	3,828.00	4,328.40
District Management	6,875.00	9,625.00	16,500.00	16,500.00	16,500.00
Engineering	-	1,458.33	1,458.33	2,500.00	2,500.00
District Counsel	-	2,500.00	2,500.00	2,500.00	2,500.00
Audit	-	4,000.00	4,000.00	4,000.00	4,200.00
Tax Document Preparation Fee	12.60	-	12.60	20.00	20.00
Assessment Administration	5,000.00	-	5,000.00	5,000.00	5,000.00
Legal Advertising	91.00	875.00	966.00	1,500.00	1,000.00
Bank Fees	-	145.83	145.83	250.00	200.00
Office Misc(Travel, postage, supplies, copies, etc.)	0.74	437.50	438.24	750.00	100.00
Electric	696.01	1,392.02	2,088.03	5,000.00	3,000.00
Landscape Maintenance - Boulevard	62,165.67	128,700.52	190,866.19	189,344.00	188,617.93
Mulch	-	23,000.00	23,000.00	23,000.00	23,000.00
Web Site Maintenance	925.00	1,775.00	2,700.00	2,700.00	2,700.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
O&M Contingency (R&M, Irrigation Repairs and Storm Clean up)	143.68	9,856.32	10,000.00	10,000.00	20,000.00
Water- Reclaimed	2,120.24	3,710.42	5,830.66	5,500.00	5,900.00
General Insurance	4,688.00	-	4,688.00	4,976.00	5,625.60
Crime Insurance	-	-	-	500.00	500.00
Total General & Administrative Expenses	\$ 86,499.94	\$ 187,475.95	\$ 273,975.89	\$ 279,243.00	\$ 287,066.93
Net Income (Loss)	\$ 146,417.53	\$ (139,697.80)	\$ 6,719.73	\$ -	\$ -



Pioneer CDD
FY 2027 O&M Proposed Assessment Comparison

Unit Type	2026 O&M Assessment (Gross)	2027 O&M Assessment (Gross)	Increase / (Decrease)
Platted Lots	\$ 353.57	\$ 353.57	\$ (0.00)



Pioneer Community Development District

Fiscal Year 2027

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:

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to \$200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

Public Officials’ Insurance

Supervisors’ and Officers’ liability insurance

District Management

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

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.

Assessment Administration



Pioneer Community Development District

Fiscal Year 2027

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.

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.

Tax Document Preparation Fee

Annual 1099 processing is required to be electronically filed. These are the fee association with the electronic filing.

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.

Web Site Maintenance

Web site maintenance fee.

Dues, Licenses & Fees

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

Electric

Electricity to maintain district property.

Reclaimed Water

Water used for irrigation

General Insurance

General liability insurance.

Crime Insurance

Crime insurance protects the District from financial loss due to theft, fraud, or other dishonest acts involving district funds or assets



Pioneer Community Development District

Fiscal Year 2027

Landscape Maintenance & Material

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

Mulch

Landscaping mulch for maintenance of district grounds.

O&M Contingency

Other expenses incurred throughout the year.



Pioneer Community Development District

**Ratification of Fiscal Year 2025 Auditor
Engagement Letter with Grau & Associates**



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

August 8, 2025

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, City of Port Orange, Florida ("the District") for the fiscal year ended September 30, 2025. 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, 2025. 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 2025 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 \$4,000 for the September 30, 2025, 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, 2026. 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, 2025 must be provided to us no later than January 15, 2026, in order for us to deliver a draft audit to the District no later than May 1, 2026. If the draft is timely reviewed by management, the final audit will be provided no later than June 1, 2026.

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: Kevin White

Title: CHAIR

Date: 2/27/26



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

**Ratification of Payment Authorizations
Nos. 188 – 217**

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 188
6/27/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
20460	VerdeGo (PIONER)	02/21/2025	Pioneer Community Development District	227.50
20882	VerdeGo (PIONER)	03/10/2025	Pioneer Community Development District	1,300.00
20883	VerdeGo (PIONER)	03/10/2025	Pioneer Community Development District	1,940.90
Total:				3,468.40

Venessa Ripoll
Secretary / Assistant Secretary

Kay 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. 189
7/3/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7450	VGlobalTech (PIONER)	06/30/2025	Pioneer Community Development District	300.00
7503	VGlobalTech (PIONER)	07/01/2025	Pioneer Community Development District	110.00
Total:				410.00

Venessa Ripoll
Secretary / Assistant Secretary

Kerry White
Chairman / Vice Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 190
7/11/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
09515-070225	FPL (PIONER)	07/02/2025	Pioneer Community Development District	347.78
24390-070225	FPL (PIONER)	07/02/2025	Pioneer Community Development District	55.72
73188-070225	FPL (PIONER)	07/02/2025	Pioneer Community Development District	32.86
3594630	Kutak Rock LLP (PIONER)	07/09/2025	Pioneer Community Development District	809.00
DM-07-2025-51	PFM Group Consulting LLC (PIONER)	07/01/2025	Pioneer Community Development District <i>Dist. Mgmt.</i>	1,375.00
22894	VerdeGo (PIONER)	06/30/2025	Pioneer Community Development District	219.15
Total:				2,839.51

Venessa Ripoll
Secretary / Assistant Secretary

Kenny White
Chairman / Vice Chairman

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

Payment Authorization No. 191
8/8/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
56496	City of Port Orange (PIONER)	07/21/2025	Pioneer Community Development District	174.34
61670	City of Port Orange (PIONER)	07/21/2025	Pioneer Community Development District	348.69
09515-080425	FPL (PIONER)	08/04/2025	Pioneer Community Development District	361.82
24390-080425	FPL (PIONER)	08/04/2025	Pioneer Community Development District	35.14
73188-080425	FPL (PIONER)	08/04/2025	Pioneer Community Development District	32.93
137241	PFM Group Consulting LLC (PIONER)	07/08/2025	Pioneer Community Development District	680.18
23370	VerdeGo (PIONER)	07/25/2025	Pioneer Community Development District	485.40
Total:				2,118.50

Vivian Carvalho

Secretary / Assistant Secretary

Kelley White

Chairman / Vice Chairman

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Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 192
8/15/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-08-2025-52	PFM Group Consulting LLC (PIONER)	08/08/2025	Pioneer Community Development District	1,375.00
Total:				1,375.00

Vivian Carvalho

Secretary / Assistant Secretary

Kelly White

Chairman / Vice 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. 193
8/22/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
23710	VerdeGo (PIONER)	08/14/2025	Pioneer Community Development District	5,165.00
Total:				5,165.00

Vivian Carvalho

Secretary / Assistant Secretary

Kerry White

Chairman / Vice Chairman

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

Payment Authorization No. 194
8/29/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7582	VGlobalTech (PIONER)	08/01/2025	Pioneer Community Development District	110.00
Total:				110.00

Vivian Carvalho

Secretary / Assistant Secretary

Kelly White

Chairman / Vice Chairman

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Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 195
9/5/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
27281-081825	City of Port Orange (PIONER)	08/18/2025	Pioneer Community Development District	192.82
40265-081825	City of Port Orange (PIONER)	08/18/2025	Pioneer Community Development District	348.69
09515-090325	FPL (PIONER)	09/03/2025	Pioneer Community Development District	363.98
24390-090325	FPL (PIONER)	09/03/2025	Pioneer Community Development District	35.36
73188-090325	FPL (PIONER)	09/03/2025	Pioneer Community Development District	32.86
23790	VerdeGo (PIONER)	08/20/2025	Pioneer Community Development District	983.00
7664	VGlobalTech (PIONER)	09/01/2025	Pioneer Community Development District	110.00
Total:				2,066.71

Vivian Carvalho

Secretary / Assistant Secretary

Kenya White

Chairman / Vice Chairman

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

Payment Authorization No. 196
9/12/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-09-2025-52	PFM Group Consulting LLC (PIONER)	09/04/2025	Pioneer Community Development District	1,375.00
Total:				1,375.00

Venessa Ripoll
Secretary / Assistant Secretary

Kerry White
Chairman / Vice Chairman

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Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 197
9/19/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
27281-091825	City of Port Orange (PIONER)	09/18/2025	Pioneer Community Development District	184.11
40265-091825	City of Port Orange (PIONER)	09/18/2025	Pioneer Community Development District	348.69
23233	VerdeGo (PIONER)	07/15/2025	Pioneer Community Development District	15,260.35
23427	VerdeGo (PIONER)	07/31/2025	Pioneer Community Development District	497.20
23740	VerdeGo (PIONER)	08/18/2025	Pioneer Community Development District	15,260.34
24268	VerdeGo (PIONER)	09/15/2025	Pioneer Community Development District	15,260.35
Total:				46,811.04

Venessa Ripoll
Secretary / Assistant Secretary

Kacey White
Chairman / Vice Chairman

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 198
9/26/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
29028	Egis Insurance Advisors, LLC (PIONER)	09/04/2025	Pioneer Community Development District	8,295.00
3627224	Kutak Rock LLP (PIONER)	09/24/2025	Pioneer Community Development District	341.00
Total:				8,636.00

Vivian Carvalho

Secretary / Assistant Secretary

Kacey White

Chairman / Vice Chairman

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Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 199
10/3/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
09515-100325	FPL (PIONER)	10/03/2025	Pioneer Community Development District	179.34
24390-100325	FPL (PIONER)	10/03/2025	Pioneer Community Development District	71.44
73188-100325	FPL (PIONER)	10/03/2025	Pioneer Community Development District	32.86
Total:				283.64

Venessa Ripoll
Secretary / Assistant Secretary

Kerry Dite
Chairman / Vice 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. 200
10/10/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
93033	FloridaCommerce (PIONER)	10/01/2025	Pioneer Community Development District	175.00
7743	VGlobalTech (PIONER)	09/30/2025	Pioneer Community Development District	300.00
Total:				475.00

Venessa Ripoll

Secretary / Assistant Secretary

Kenneth 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. 201
10/17/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
27281-101325	City of Port Orange (PIONER)	10/13/2025	Pioneer Community Development District	177.77
40265-101325	City of Port Orange (PIONER)	10/13/2025	Pioneer Community Development District	348.69
24390-101425-FINAL	FPL (PIONER)	10/14/2025	Pioneer Community Development District	5.50
DM-10-2025-51	PFM Group Consulting LLC (PIONER)	10/01/2025	Pioneer Community Development District	1,375.00
Total:				1,906.96


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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 202
10/31/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7405387	Gannett Florida LocalIQ (PIONER)	10/31/2025	Pioneer Community Development District	38.75
24778	VerdeGo (PIONER)	10/16/2025	Pioneer Community Development District	15,260.34
Total:				15,299.09

Venessa Ripoll

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Kasey White

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 203
11/7/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
09515-110325	FPL (PIONER)	11/03/2025	Pioneer Community Development District	48.54
73188-110325	FPL (PIONER)	11/03/2025	Pioneer Community Development District	32.86
OE-EXP-11-2025-50	PFM Group Consulting LLC (PIONER)	11/04/2025	Pioneer Community Development District	0.74
Total:				82.14

Venessa Ripoll
Secretary / Assistant Secretary

Keely White
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 204
11/14/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
179020	City of Port Orange (PIONER)	11/12/2025	Pioneer Community Development District	174.34
184048	City of Port Orange (PIONER)	11/12/2025	Pioneer Community Development District	348.69
DM-11-2025-58	PFM Group Consulting LLC (PIONER)	11/06/2025	Pioneer Community Development District	1,375.00
Total:				1,898.03

Vivian Carvalho

Secretary / Assistant Secretary

Kathy White

Chairman / Vice Chairman

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 205
11/21/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
8522	Sky's the Limit Handyman Serv (PIONER)	11/04/2025	Pioneer Community Development District	143.68
25302	VerdeGo (PIONER)	11/17/2025	Pioneer Community Development District	15,260.35
			Total:	15,404.03

Venessa Ripoll

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Keeey White

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 206
11/26/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
139328	PFM Group Consulting LLC (PIONER)	11/24/2025	Pioneer Community Development District	5,000.00
			Total:	5,000.00

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Ken White

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 207
12/5/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
09515-120225	FPL (PIONER)	12/02/2025	Pioneer Community Development District	40.50
73188-120225	FPL (PIONER)	12/02/2025	Pioneer Community Development District	32.79
DM-12-2025-60	PFM Group Consulting LLC (PIONER)	12/01/2025	Pioneer Community Development District	1,375.00
7875	VGlobalTech (PIONER)	11/01/2025	Pioneer Community Development District	125.00
Total:				1,573.29

Venessa Ripoll
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Kenneth
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 208
12/12/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
24386	VerdeGo (PIONER)	09/25/2025	Pioneer Community Development District	130.65
7787	VGlobalTech (PIONER)	10/01/2025	Pioneer Community Development District	125.00
8004	VGlobalTech (PIONER)	12/01/2025	Pioneer Community Development District	125.00
Total:				380.65

Vivian Carvalho

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Kelly White

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 209
12/19/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
208440	City of Port Orange (PIONER)	12/12/2025	Pioneer Community Development District	174.34
213442	City of Port Orange (PIONER)	12/12/2025	Pioneer Community Development District	348.69
25869	VerdeGo (PIONER)	12/15/2025	Pioneer Community Development District	15,260.34
Total:				15,783.37

Venessa Ripoll
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Kelley White
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 210
1/9/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
09515-010326	FPL (PIONER)	01/03/2026	Pioneer Community Development District	289.28
73188-010326	FPL (PIONER)	01/03/2026	Pioneer Community Development District	39.25
Total:				328.53

Vivian Carvalho

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Kerry White

Chairman / Vice Chairman

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 211
1/16/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
238025	City of Port Orange (PIONER)	01/14/2026	Pioneer Community Development District	178.30
242996	City of Port Orange (PIONER)	01/14/2026	Pioneer Community Development District	348.69
DM-01-2026-56	PFM Group Consulting LLC (PIONER)	01/05/2026	Pioneer Community Development District	1,375.00
Total:				1,901.99

Venessa Ripoll
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Kacey White
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 212

1/23/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7992	VGlobalTech (PIONER)	12/01/2025	Pioneer Community Development District	300.00
8077	VGlobalTech (PIONER)	01/01/2026	Pioneer Community Development District	125.00
Total:				425.00

Venessa Ripoll

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 213
2/6/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
09515-020326	FPL (PIONER)	02/03/2026	Pioneer Community Development District	239.52
73188-020326	FPL (PIONER)	02/03/2026	Pioneer Community Development District	39.21
DM-02-2026-56	PFM Group Consulting LLC (PIONER)	02/05/2026	Pioneer Community Development District	1,375.00
7550878	USA TODAY Media Corp (PIONER)	01/31/2026	Pioneer Community Development District	52.25
8157	VGlobalTech (PIONER)	02/01/2026	Pioneer Community Development District	125.00
Total:				1,830.98

Venessa Ripoll

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Keeley White

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 214
2/20/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
267538	City of Port Orange (PIONER)	02/16/2026	Pioneer Community Development District	183.68
272480	City of Port Orange (PIONER)	02/16/2026	Pioneer Community Development District	363.51
140707	PFM Group Consulting LLC (PIONER)	02/09/2026	Pioneer Community Development District	12.60
			Total:	559.79

Venessa Ripoll
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 215

2/27/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
26377	VerdeGo (PIONER)	01/20/2026	Pioneer Community Development District	993.65
26913	VerdeGo (PIONER)	02/17/2026	Pioneer Community Development District	15,260.34
Total:				16,253.99

Venessa Ripoll
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Kacey White
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 216
3/6/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
09515-030426	FPL (PIONER)	03/04/2026	Pioneer Community Development District	254.82
73188-030426	FPL (PIONER)	03/04/2026	Pioneer Community Development District	39.07
28862	Grau & Associates (PIONER)	03/02/2026	Pioneer Community Development District	4,000.00
25831	VerdeGo (PIONER)	12/10/2025	Pioneer Community Development District	1,800.00
8239	VGlobalTech (PIONER)	03/01/2026	Pioneer Community Development District	125.00
Total:				6,218.89

Vivian Carvalho

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K. White

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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 217
3/13/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
297041	City of Port Orange (PIONER)	03/13/2026	Pioneer Community Development District	183.68
301966	City of Port Orange (PIONER)	03/13/2026	Pioneer Community Development District	363.51
DM-03-2026-56	PFM Group Consulting LLC (PIONER)	03/05/2026	Pioneer Community Development District	1,375.00
26358	VerdeGo (PIONER)	01/16/2026	Pioneer Community Development District	15,260.35
27376	VerdeGo (PIONER)	03/09/2026	Pioneer Community Development District	1,802.70
Total:				18,985.24

Venessa Ripoll

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Pioneer Community Development District

Review of District Financial Statements



Pioneer CDD

February 2026 Financial Package

February 28, 2026

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



Pioneer Community Development District
Statement of Financial Position
As of 2/28/2026

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Renasant	\$459,939.08				\$459,939.08
Assessments Receivable	47,778.15				47,778.15
Due From Other Funds			\$181,805.00		181,805.00
Total Current Assets	<u>\$507,717.23</u>	<u>\$0.00</u>	<u>\$181,805.00</u>	<u>\$0.00</u>	<u>\$689,522.23</u>
Total Assets	<u>\$507,717.23</u>	<u>\$0.00</u>	<u>\$181,805.00</u>	<u>\$0.00</u>	<u>\$689,522.23</u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$16,253.99				\$16,253.99
Due To Other Funds	181,805.00				181,805.00
Deferred Revenue	47,778.15				47,778.15
Accounts Payable			\$196,121.00		196,121.00
Total Current Liabilities	<u>\$245,837.14</u>	<u>\$0.00</u>	<u>\$196,121.00</u>	<u>\$0.00</u>	<u>\$441,958.14</u>
Total Liabilities	<u>\$245,837.14</u>	<u>\$0.00</u>	<u>\$196,121.00</u>	<u>\$0.00</u>	<u>\$441,958.14</u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$3,371,063.31				\$3,371,063.31
Net Assets - General Government	(3,255,600.75)				(3,255,600.75)
Current Year Net Assets - General Government	146,417.53				146,417.53
Net Assets, Unrestricted			(\$14,316.00)		(14,316.00)
Total Net Assets	<u>\$261,880.09</u>	<u>\$0.00</u>	<u>(\$14,316.00)</u>	<u>\$0.00</u>	<u>\$247,564.09</u>
Total Liabilities and Net Assets	<u>\$507,717.23</u>	<u>\$0.00</u>	<u>\$181,805.00</u>	<u>\$0.00</u>	<u>\$689,522.23</u>



Pioneer Community Development District
Statement of Activities
As of 2/28/2026

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$185,139.31				\$185,139.31
Off-Roll Assessments	47,778.16				47,778.16
Total Revenues	<u>\$232,917.47</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$232,917.47</u>
<u>Expenses</u>					
Public Officials' Insurance	\$3,607.00				\$3,607.00
District Management	6,875.00				6,875.00
Assessment Administration	5,000.00				5,000.00
Tax Document Preparation Fee	12.60				12.60
Legal Advertising	91.00				91.00
Miscellaneous Office & Admin	0.74				0.74
Web Site Maintenance	925.00				925.00
Dues, Licenses, and Fees	175.00				175.00
Electric	696.01				696.01
Water- Reclaimed	2,120.24				2,120.24
General Insurance	4,688.00				4,688.00
Landscaping Maintenance & Material	62,165.67				62,165.67
Contingency	143.68				143.68
Total Expenses	<u>\$86,499.94</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$86,499.94</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>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Net Assets	\$146,417.53	\$0.00	\$0.00	\$0.00	\$146,417.53
Net Assets At Beginning Of Year	<u>\$115,462.56</u>	<u>\$0.00</u>	<u>(\$14,316.00)</u>	<u>\$0.00</u>	<u>\$101,146.56</u>
Net Assets At End Of Year	<u><u>\$261,880.09</u></u>	<u><u>\$0.00</u></u>	<u><u>(\$14,316.00)</u></u>	<u><u>\$0.00</u></u>	<u><u>\$247,564.09</u></u>



Pioneer Community Development District
Budget to Actual
For the Period Ending 2/28/2026

	Year to Date			FY 2026 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
<u>Revenues</u>					
On Roll Assessments	\$ 185,139.31	\$ 76,536.12	\$ 108,603.19	\$ 183,686.69	100.79%
Off Roll Assessments	47,778.16	39,815.13	7,963.03	95,556.31	50.00%
Net Revenues	\$ 232,917.47	\$ 116,351.25	\$ 116,566.22	\$ 279,243.00	83.41%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ -	\$ 500.00	\$ (500.00)	\$ 1,200.00	0.00%
Public Official Insurance	3,607.00	1,595.00	2,012.00	3,828.00	94.23%
District Management	6,875.00	6,875.00	-	16,500.00	41.67%
Engineering	-	1,041.67	(1,041.67)	2,500.00	0.00%
District Counsel	-	1,041.67	(1,041.67)	2,500.00	0.00%
Audit	-	1,666.67	(1,666.67)	4,000.00	0.00%
Tax Document Preparation Fee	12.60	8.33	4.27	20.00	63.00%
Assessment Administration	5,000.00	2,083.33	2,916.67	5,000.00	100.00%
Legal Advertising	91.00	625.00	(534.00)	1,500.00	6.07%
Bank Fees	-	104.17	(104.17)	250.00	0.00%
Office Misc(Travel, postage, supplies, copies, etc.)	0.74	312.50	(311.76)	750.00	0.10%
Electric	696.01	2,083.33	(1,387.32)	5,000.00	13.92%
Landscape Maintenance - Boulevard	62,165.67	78,893.33	(16,727.66)	189,344.00	32.83%
Mulch	-	9,583.33	(9,583.33)	23,000.00	0.00%
Web Site Maintenance	925.00	1,125.00	(200.00)	2,700.00	34.26%
Dues, Licenses, and Fees	175.00	72.92	102.08	175.00	100.00%
O&M Contingency	143.68	4,166.67	(4,022.99)	10,000.00	1.44%
Water- Reclaimed	2,120.24	2,291.67	(171.43)	5,500.00	38.55%
General Insurance	4,688.00	2,073.33	2,614.67	4,976.00	94.21%
Crime Insurance	-	208.33	(208.33)	500.00	0.00%
Total General & Administrative Expenses	\$ 86,499.94	\$ 116,351.25	\$ (29,851.31)	\$ 279,243.00	30.98%
Total Expenses	\$ 86,499.94	\$ 116,351.25	\$ (29,851.31)	\$ 279,243.00	
Net Income (Loss)	\$ 146,417.53	\$ -	\$ 146,417.53	\$ -	



Pioneer Community Development District

Staff Reports