

# Pioneer Community Development District

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The meeting of the Board of Supervisors of the Pioneer Community Development District will be held on **Tuesday, July 22, 2025, 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. Administer Oath of Office to Newly Appointed Board Member to Seat 5
  3. Consideration of Resolution 2025-03, Election of Officers

### **General Business Matters**

4. Consideration of Minutes of the April 21, 2025, Board of Supervisors' Meeting
5. Review & Acceptance of Fiscal Year 2024 Audit Report
6. 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
7. Consideration of Resolution 2025-05, Levying O&M Assessments and Certifying an Assessment Roll
8. Consideration of Resolution 2025-06, Adopting the Annual Meeting Schedule for Fiscal Year 2025-2026
9. Letter from the Supervisor of Elections, Volusia County
10. Ratification of Payment Authorizations Nos. 159 – 187
11. Review of District Financial Statements

### **Other Business**

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

### **Adjournment**



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# **Pioneer Community Development District**

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

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF PIONEER COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing oath was administered before me by means of  physical presence or  online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2025, by \_\_\_\_\_, who is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Pioneer Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

Commission No.: \_\_\_\_\_ Expires: \_\_\_\_\_



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# **Pioneer Community Development District**

**Consideration of Resolution 2025-03,  
Election of Officers**

**RESOLUTION 2025-03**

**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 22ND DAY of JULY 2025**

**ATTEST**

**PIONEER COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice-Chair



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# **Pioneer Community Development District**

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

**MINUTES OF MEETING**

**PIONEER COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS' MEETING MINUTES  
Monday, April 21, 2025, 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:

Venessa Ripoll	District Manager – PFM Group Consulting LLC	
Kwame Jackson	ADM – PFM Group Consulting LLC	(via phone)
Jennifer Glasgow	District Accountant – PFM Group Consulting LLC	(via phone)
Katie Buchanan	District Counsel - Kutak Rock LLP	(via phone)
Wyatt Kalapp	ICI Homes	

**FIRST ORDER OF BUSINESS**

**Organizational Matters**

**Call to Order and Roll Call**

Ms. Ripoll called to order at 11:30 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.

**Review and Acknowledgement of  
the Resignation Letter from Teri  
Hansen**

The Board reviewed the resignation.

On MOTION by Ms. White, seconded by Mr. Smith, with all in favor, the Board accepted the Resignation Letter from Teri Hansen.

Ms. White asked if District staff could find out which seats are residents' seats.

**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  
July 15, 2024, Board of  
Supervisors' Meeting**

The Board reviewed the minutes.

On MOTION by Ms. White, seconded by Mr. Smith, with all in favor, the Board Accepted the Minutes of July 15, 2024, Board of Supervisors' Meeting.

**Consideration of Resolution 2025-  
01, Adopting a Revised Fiscal Year  
2024 Budget**

Ms. Ripoll stated the budget did go over on two of the line items. She noted per statute, the District must bring the budget back to the Board for the resolution to indicate the funds were utilized and went over certain percentages on those items.

On MOTION by Ms. White, seconded by Mr. Smith, with all in favor, the Board Accepted Resolution 2025-01, Adopting a Revised Fiscal Year 2024 Budget.

**Consideration of Resolution 2025-02, Approving a Preliminary Budget for Fiscal Year 2026, and Setting a Public Hearing Date [Suggested Date, July 21, 2025]**

Ms. Ripoll noted the budget was updated with two-line items that have changed for mulch and owner contingency. She stated since the budget is still under the cap, there is no need to send out notices of the update.

Ms. White stated the District keeps about 25% of the budget in cash on hand for any unforeseen expenses that were not budgeted for. She noted this percentage includes funds that are accounted for after eliminating the carry forward surplus.

Discussion ensued regarding when to schedule the Public Hearing Aate. The Board agreed to move the date to July 22, 2025.

On MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board approved Resolution 2025-02, Approving a Preliminary Budget for Fiscal Year 2026, and Setting a Public Hearing Date for July 22, 2025, at 11:30 a.m. at 2379 Beville Road, Daytona Beach, FL 32119.

**Review and Consideration of VGlobalTech Fee Increase**

Ms. Ripoll reviewed the consideration.

On MOTION by Ms. White, seconded by Mr. Smith, with all in favor, the Board Accepted the VGlobalTech Fee Increase.

**Review and Acceptance of Fiscal Year 2024 Audit Report**

Ms. White noted this was a clean audit with no deficiencies.

On MOTION by Ms. White, seconded by Mr. Smith, with all in favor, the Board accepted the Fiscal Year 2024 Audit Report.

Ms. Ripoll noted the 2024 Audit will be posted on the website and District staff will make sure to get an engagement letter with the vendor for the next Fiscal Year.

**Ratification of Payment  
Authorizations Nos. 151 – 159**

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

On MOTION by Mr. Stowers, seconded by Mr. Smith, with all in favor, the Board ratified Payment Authorizations Nos. 151 – 159.

**Review of District Financial  
Statements**

The Board reviewed the financial statements as of February 2025.

Ms. White noted there were funds that were reimbursed to the District for capital items that are still available for construction. She stated the last update shows that there is \$196,000.00 that can be marked as use for construction improvements needed on Williamson Blvd.

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

**THIRD ORDER OF BUSINESS**

**Other Business**

**Staff Reports**

**District Counsel** – No report.

**District Engineer** – No report.

**District Manager** – Ms. Ripoll noted the next meeting is scheduled for July 22, 2025. She also informed the Board that all the Seats are for General Election.

Mr. Jackson clarified based on the records and resolutions from the District, every seat is up for General Election in November 2026.

There was discussion to determine which seats are holdover seats versus Landowner seats.

Ms. White noted Seat 5 may remain vacant until a resident can fill it.

**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 in favor, the April 22, 2025, Board of Supervisors' Meeting of the Pioneer CDD was adjourned at 11:44 a.m.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice Chairperson



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# **Pioneer Community Development District**

## **Review & Acceptance of Fiscal Year 2024 Audit Report**

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT  
CITY OF PORT ORANGE, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

**PIONEER COMMUNITY DEVELOPMENT DISTRICT  
CITY OF PORT ORANGE, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Pioneer Community Development District  
City of Port Orange, Florida

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of Pioneer Community Development District, City of Port Orange, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis of Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

### ***Other Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

February 27, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Pioneer Community Development District, City of Port Orange, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$676,895.
- The change in the District's total net position in comparison with the prior fiscal year was \$9,018, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$186,578, an increase of \$26,523 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, unassigned deficit fund balance in the capital projects fund, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, the governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and capital projects fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2024	2023
Assets, excluding capital assets	\$ 399,958	\$ 372,916
Capital assets, not being depreciated	490,317	507,822
Total assets	890,275	880,738
Liabilities, excluding long-term liabilities	213,380	212,861
Total liabilities	213,380	212,861
Net Position		
Net investment in capital assets	490,317	507,822
Unrestricted	186,578	160,055
Total net position	\$ 676,895	\$ 667,877

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 289,454	\$ 289,416
Capital grants and contributions	-	147,344
General revenues		
Miscellaneous	9,270	-
Total revenues	<u>298,724</u>	<u>436,760</u>
Expenses:		
General government	42,776	42,712
Maintenance and operations	246,930	232,031
Total expenses	<u>289,706</u>	<u>274,743</u>
Change in net position	<u>9,018</u>	<u>162,017</u>
Net position - beginning	<u>667,877</u>	<u>505,860</u>
Net position - ending	<u>\$ 676,895</u>	<u>\$ 667,877</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024, was \$289,706. The costs of the District's activities were funded by program revenues. Program revenues are comprised primarily of assessments. In the prior year, the District received funds in accordance with eminent domain proceeds in addition to assessments. The increase in current fiscal year expenses is the result of an increase in maintenance costs.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

## CAPITAL ASSETS

At September 30, 2024, the District had \$525,161 invested in capital assets. In the government-wide financial statements depreciation of \$34,844 has been taken, which resulted in a net book value of \$490,317. More detailed information about the District's capital assets is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Pioneer Community Development District's Finance Department at 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817.

**PIONEER COMMUNITY DEVELOPMENT DISTRICT  
CITY OF PORT ORANGE, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 392,132
Prepays and deposits	7,826
Capital assets:	
Depreciable, net	490,317
Total assets	890,275
 <b>LIABILITIES</b>	
Accounts payable	17,259
Due to Developer	196,121
Total liabilities	213,380
 <b>NET POSITION</b>	
Net investment in capital assets	490,317
Unrestricted	186,578
Total net position	\$ 676,895

See notes to the financial statements



**PIONEER COMMUNITY DEVELOPMENT DISTRICT  
CITY OF PORT ORANGE, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Funds		Total Governmental Funds
	General	Capital Projects	
<b>ASSETS</b>			
Cash	\$ 392,132	\$ -	\$ 392,132
Due from other funds	-	181,805	181,805
Prepaid items	7,826	-	7,826
Total assets	\$ 399,958	\$ 181,805	\$ 581,763
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 17,259	\$ -	\$ 17,259
Due to Developer	-	196,121	196,121
Due to other funds	181,805	-	181,805
Total liabilities	199,064	196,121	395,185
Fund balances:			
Nonspendable:			
Prepaid items	7,826	-	7,826
Unassigned	193,068	(14,316)	178,752
Total fund balances	200,894	(14,316)	186,578
Total liabilities and fund balances	\$ 399,958	\$ 181,805	\$ 581,763

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

Total fund balances - governmental funds \$ 186,578

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	525,161	
Accumulated depreciation	(34,844)	490,317
Net position of governmental activities		\$ 676,895

See notes to the financial statements

**PIONEER COMMUNITY DEVELOPMENT DISTRICT  
CITY OF PORT ORANGE, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds		Total Governmental Funds
	General	Capital Projects	
<b>REVENUES</b>			
Assessments	\$ 289,454	\$ -	\$ 289,454
Miscellaneous revenue	9,270	-	9,270
Total revenues	298,724	-	298,724
<b>EXPENDITURES</b>			
Current:			
General government	42,776	-	42,776
Maintenance and operations	229,425	-	229,425
Total expenditures	272,201	-	272,201
Excess (deficiency) of revenues over (under) expenditures	26,523	-	26,523
Fund balances - beginning	174,371	(14,316)	160,055
Fund balances - ending	\$ 200,894	\$ (14,316)	\$ 186,578

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ 26,523
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.	(17,505)
Change in net position of governmental activities	\$ 9,018

See notes to the financial statements

**PIONEER COMMUNITY DEVELOPMENT DISTRICT  
CITY OF PORT ORANGE, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Pioneer Community Development District ("District") was established on July 5, 2006, by Rule Ch. 42BBB-1, Florida Administrative Code by the Florida Land and Water Adjudicatory Commission. The District exists under the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2024, all Board members are affiliated with ICI Homes ("Developer").

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on all assessable property within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 and, if collected using the Uniform Method of Collection, with discounts available for payments through February 28 and become delinquent on April 1. Alternatively, the District adopts a resolution providing for the collection dates and directly collects the assessments.

Assessments, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are completed and placed in service.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Entry feature and signage	30

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

## NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2024 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ -	\$ 181,805
Capital projects	181,805	-
Total	<u>\$ 181,805</u>	<u>\$ 181,805</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the capital projects fund relate primarily to land sale proceeds deposited in the general fund bank account since there is not one for the capital projects fund.

## NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Entry feature and signage	\$ 525,161	\$ -	\$ -	\$ 525,161
Total capital assets, being depreciated	525,161	-	-	525,161
Less accumulated depreciation for:				
Entry feature and signage	17,339	17,505	-	34,844
Total accumulated depreciation	17,339	17,505	-	34,844
Total capital assets, being depreciated, net	507,822	(17,505)	-	490,317
Governmental activities capital assets	\$ 507,822	\$ (17,505)	\$ -	\$ 490,317

Depreciation expense was charged to the maintenance and operations function.

## NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

Additionally, during the prior year the District reimbursed the Developer \$329,040 for certain monuments and entry features the Developer had paid for on behalf of the District. At the end of the prior fiscal year, the District owed the Developer \$196,121 for additional capital costs. This amount was still owed to the Developer at the end of the current fiscal year.

## NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

## NOTE 9 – INTERLOCAL AGREEMENTS

### City of Port Orange

In a prior year, the City of Port Orange purchased a significant piece of land within the District's boundaries. The District has an interlocal agreement with the City whereby the parties agreed that the District would not levy assessments on property owned by the City so long as such property is owned by the City or any other governmental entity, regardless of the uses to which that property is put.

## NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

## NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**PIONEER COMMUNITY DEVELOPMENT DISTRICT  
CITY OF PORT ORANGE, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original &amp; Final</u>	<u>Amounts</u>	
<b>REVENUES</b>			
Assessments	\$ 289,225	\$ 289,454	\$ 229
Miscellaneous revenue	-	9,270	
Total revenues	<u>289,225</u>	<u>298,724</u>	229
<b>EXPENDITURES</b>			
Current:			
General government	289,225	42,776	246,449
Maintenance and operations	-	229,425	(229,425)
Total expenditures	<u>289,225</u>	<u>272,201</u>	17,024
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	26,523	<u>\$ 17,253</u>
Fund balances - beginning as restated (Note 10)		<u>174,371</u>	
Fund balance - ending		<u>\$ 200,894</u>	

See notes to required supplementary information

**PIONEER COMMUNITY DEVELOPMENT DISTRICT  
CITY OF PORT ORANGE, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**PIONEER COMMUNITY DEVELOPMENT DISTRICT  
CITY OF PORT ORANGE, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	3
Employee compensation	0
Independent contractor compensation	\$231,701.31
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$366.21 Debt service - \$0
Special assessments collected	\$289,454.00
Outstanding Bonds:	Not applicable



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Pioneer Community Development District  
City of Port Orange, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Pioneer Community Development District, City of Port Orange, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 27, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 27, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Pioneer Community Development District  
City of Port Orange, Florida

We have examined Pioneer Community Development District, City of Port Orange, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Pioneer Community Development District, City of Port Orange, Florida and is not intended to be and should not be used by anyone other than these specified parties.

February 27, 2025



**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors  
Pioneer Community Development District  
City of Port Orange, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Pioneer Community Development District, City of Port Orange, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated February 27, 2025.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 27, 2025, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Pioneer Community Development District, City of Port Orange, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Pioneer Community Development District, City of Port Orange, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

February 27, 2025

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 19.



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# **Pioneer Community Development District**

## **Public Hearing of 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**

**RESOLUTION 2025-04**  
**[FY 2026 APPROPRIATION RESOLUTION]**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**FY 2026**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Pioneer Community Development District (“**District**”) prior to June 15, 2025, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website, <https://pioneerccd.com>, in accordance with Section 189.016, *Florida Statutes*; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

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

**SECTION 1. BUDGET**

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
  
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Pioneer Community Development District for the Fiscal Year Ending September 30, 2026.”

- c. The Adopted Budget shall be posted by the District Manager on the District’s official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

**SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District’s website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 22ND DAY OF JULY, 2025.**

ATTEST:

**PIONEER COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** FY 2026 Budget

## Exhibit A



# EXHIBIT A

## Pioneer Community Development District

### Proposed Fiscal Year 2026 Annual Operations & Maintenance Budget

	Actual Through 5/31/25	Anticipated June - Sept	Anticipated FY 2025 Total	Adopted FY 2025 Budget	Proposed FY 2026 Budget
<b>Revenues</b>					
Assessments (On Roll & Off Roll)	\$ 157,091.32	\$ 32,133.68	\$ 189,225.00	\$ 189,225.00	\$ 279,243.00
Carry Forward		100,000.00	100,000.00	100,000.00	-
<b>Net Revenues</b>	<b>\$ 157,091.32</b>	<b>\$ 132,133.68</b>	<b>\$ 289,225.00</b>	<b>\$ 289,225.00</b>	<b>\$ 279,243.00</b>
<b>General &amp; Administrative Expenses</b>					
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
Public Official Insurance	3,403.00	-	3,403.00	3,599.20	3,828.00
District Management	11,000.00	5,500.00	16,500.00	16,500.00	16,500.00
Engineering	-	5,000.00	5,000.00	5,000.00	2,500.00
District Counsel	320.00	4,680.00	5,000.00	5,000.00	2,500.00
Assessment Administration	5,000.00	-	5,000.00	5,000.00	5,000.00
Audit	3,800.00	-	3,800.00	4,000.00	4,000.00
Tax Document Preparation Fee	-	-	-	-	20.00
Legal Advertising	465.04	651.06	1,116.10	2,500.00	1,500.00
Bank Fees	-	250.00	250.00	500.00	250.00
Office & Admin (Travel, Postage, Supplies, Copies, Phone, Misc)	7.50	742.50	750.00	750.00	750.00
Web Site Maintenance	1,480.00	1,040.00	2,520.00	2,520.00	2,700.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
Electric	2,737.08	1,710.68	4,447.76	1,700.00	5,000.00
Water Reclaimed	3,685.10	2,303.19	5,988.29	6,000.00	5,500.00
General Insurance	4,423.00	-	4,423.00	4,678.30	4,976.00
Crime Insurance	-	-	-	-	500.00
Landscape Maintenance - Boulevard	127,936.10	61,041.40	188,977.50	183,830.00	189,344.00
O&M Contingency	9,120.00	8,708.50	17,828.50	17,828.50	10,000.00
Mulch	21,250.00	8,394.00	29,644.00	29,644.00	23,000.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 194,801.82</b>	<b>\$ 100,021.32</b>	<b>\$ 294,823.14</b>	<b>\$ 289,225.00</b>	<b>\$ 279,243.00</b>
<b>Net Income (Loss)</b>	<b>\$ (37,710.50)</b>	<b>\$ 32,112.36</b>	<b>\$ (5,598.14)</b>	<b>\$ -</b>	<b>\$ -</b>

	827	Projected Number of	Current Year Proposed	\$	337.66	Net	\$353.57
			Prior Year Adopted	\$	228.81	Gross	\$239.59



# Pioneer Community Development District

## Fiscal Year 2026

### **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.”

##### **Carry Forward**

Unused income from a prior year which is available as cash for the current year.

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#### **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.



# Pioneer Community Development District

## Fiscal Year 2026

### **Assessment Administration**

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

### **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.



# Pioneer Community Development District

## Fiscal Year 2026

### Landscape Maintenance & Material

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

### O&M Contingency

Other expenses incurred throughout the year.



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# **Pioneer Community Development District**

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

## RESOLUTION 2025-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING 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*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Volusia County, Florida ("**County**"); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

**WHEREAS**, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

**WHEREAS**, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

3. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.

- a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* (“**Uniform Method**”). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on “**Direct Collect Property**” identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
  - i. *Due Date (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in full on December 1, 2025; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2025, 25% due no later than February 1, 2026, and 25% due no later than May 1, 2026.
  - ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on **December 1, 2025**; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2025, 25% due no later than February 1, 2026, and 25% due no later than May 1, 2026.
  - iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and

enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

- c. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

4. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

5. **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.

6. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 22<sup>ND</sup> day of July 2025.

ATTEST:

**PIONEER COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

# EXHIBIT A



**EXHIBIT A**  
**Pioneer Community Development District**  
 Proposed Fiscal Year 2026 Annual Operations & Maintenance Budget

	Actual Through 5/31/25	Anticipated June - Sept	Anticipated FY 2025 Total	Adopted FY 2025 Budget	Proposed FY 2026 Budget
<b>Revenues</b>					
Assessments (On Roll & Off Roll)	\$ 157,091.32	\$ 32,133.68	\$ 189,225.00	\$ 189,225.00	\$ 279,243.00
Carry Forward		100,000.00	100,000.00	100,000.00	-
<b>Net Revenues</b>	<b>\$ 157,091.32</b>	<b>\$ 132,133.68</b>	<b>\$ 289,225.00</b>	<b>\$ 289,225.00</b>	<b>\$ 279,243.00</b>
<b>General &amp; Administrative Expenses</b>					
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
Public Official Insurance	3,403.00	-	3,403.00	3,599.20	3,828.00
District Management	11,000.00	5,500.00	16,500.00	16,500.00	16,500.00
Engineering	-	5,000.00	5,000.00	5,000.00	2,500.00
District Counsel	320.00	4,680.00	5,000.00	5,000.00	2,500.00
Assessment Administration	5,000.00	-	5,000.00	5,000.00	5,000.00
Audit	3,800.00	-	3,800.00	4,000.00	4,000.00
Tax Document Preparation Fee	-	-	-	-	20.00
Legal Advertising	465.04	651.06	1,116.10	2,500.00	1,500.00
Bank Fees	-	250.00	250.00	500.00	250.00
Office & Admin (Travel, Postage, Supplies, Copies, Phone, Misc)	7.50	742.50	750.00	750.00	750.00
Web Site Maintenance	1,480.00	1,040.00	2,520.00	2,520.00	2,700.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
Electric	2,737.08	1,710.68	4,447.76	1,700.00	5,000.00
Water Reclaimed	3,685.10	2,303.19	5,988.29	6,000.00	5,500.00
General Insurance	4,423.00	-	4,423.00	4,678.30	4,976.00
Crime Insurance	-	-	-	-	500.00
Landscape Maintenance - Boulevard	127,936.10	61,041.40	188,977.50	183,830.00	189,344.00
O&M Contingency	9,120.00	8,708.50	17,828.50	17,828.50	10,000.00
Mulch	21,250.00	8,394.00	29,644.00	29,644.00	23,000.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 194,801.82</b>	<b>\$ 100,021.32</b>	<b>\$ 294,823.14</b>	<b>\$ 289,225.00</b>	<b>\$ 279,243.00</b>
<b>Net Income (Loss)</b>	<b>\$ (37,710.50)</b>	<b>\$ 32,112.36</b>	<b>\$ (5,598.14)</b>	<b>\$ -</b>	<b>\$ -</b>

		Net	Gross
827	Projected Number of	Current Year Proposed	\$ 337.66
		Prior Year Adopted	\$ 228.81
			\$353.57
			\$239.59

# EXHIBIT B

ALTKEY	PARCELID	RATES	AMOUNT
3668740	632900000040	0	0
3670183	633000000100	0	0
3671511	633200000020	0	0
3698185	730400000060	0	0
3698231	730400000110	0	0
3698240	730400000111	0	0
3698401	730500000020	0	0
3698738	730800000010	0	0
3698916	730900000120	0	0
3698924	730900000121	0	0
5284565	632900000056	0	0
5284956	633000000102	0	0
5284964	632900000057	0	0
6554838	730500000060	0	0
6862281	633300000110	0	0
7764059	730400000191	0	0
7764105	632900000059	0	0
7764113	632900000060	0	0
7764121	632900000062	0	0
7764130	632900000063	0	0
8004946	633208000010	366.21	366.21
8004947	633208000020	366.21	366.21
8004948	633208000030	366.21	366.21
8004949	633208000040	366.21	366.21
8004950	633208000050	366.21	366.21
8004951	633208000060	366.21	366.21
8004952	633208000070	366.21	366.21
8004953	633208000080	366.21	366.21
8004954	633208000090	366.21	366.21
8004955	633208000100	366.21	366.21
8004956	633208000110	366.21	366.21
8004957	633208000120	366.21	366.21
8004958	633208000130	366.21	366.21
8004959	633208000140	366.21	366.21
8004960	633208000150	366.21	366.21
8004961	633208000160	366.21	366.21
8004962	633208000170	366.21	366.21
8004963	633208000180	366.21	366.21
8004964	633208000190	366.21	366.21
8004965	633208000200	366.21	366.21
8004966	633208000210	366.21	366.21
8004967	633208000220	366.21	366.21
8004968	633208000230	366.21	366.21
8004969	633208000240	366.21	366.21
8004970	633208000250	366.21	366.21
8004971	633208000260	366.21	366.21

8004972	633208000270	366.21	366.21
8004973	633208000280	366.21	366.21
8004974	633208000290	366.21	366.21
8004975	633208000300	366.21	366.21
8004976	633208000310	366.21	366.21
8004977	633208000320	366.21	366.21
8004978	633208000330	366.21	366.21
8004979	633208000340	366.21	366.21
8004980	633208000350	366.21	366.21
8004981	633208000360	366.21	366.21
8004982	633208000370	366.21	366.21
8004983	633208000380	366.21	366.21
8004984	633208000390	366.21	366.21
8004985	633208000400	366.21	366.21
8004986	633208000410	366.21	366.21
8004987	633208000420	366.21	366.21
8004988	633208000430	366.21	366.21
8004989	633208000440	366.21	366.21
8004990	633208000450	366.21	366.21
8004991	633208000460	366.21	366.21
8004992	633208000470	366.21	366.21
8004993	633208000480	366.21	366.21
8004994	633208000490	366.21	366.21
8004995	633208000500	366.21	366.21
8004996	633208000510	366.21	366.21
8004997	633208000520	366.21	366.21
8004998	633208000530	366.21	366.21
8004999	633208000540	366.21	366.21
8005000	633208000550	366.21	366.21
8005001	633208000560	366.21	366.21
8005002	633208000570	366.21	366.21
8005003	633208000580	366.21	366.21
8005004	633208000590	366.21	366.21
8005005	633208000600	366.21	366.21
8005006	633208000610	366.21	366.21
8005007	633208000620	366.21	366.21
8005008	633208000630	366.21	366.21
8005009	633208000640	366.21	366.21
8005010	633208000650	366.21	366.21
8005011	633208000660	366.21	366.21
8005012	633208000670	366.21	366.21
8005013	633208000680	366.21	366.21
8005014	633208000690	366.21	366.21
8005015	633208000700	366.21	366.21
8005016	633208000710	366.21	366.21
8005017	633208000720	366.21	366.21
8005018	633208000730	366.21	366.21

8005019	633208000740	366.21	366.21
8005020	633208000750	366.21	366.21
8005021	633208000760	366.21	366.21
8005022	633208000770	366.21	366.21
8005023	633208000780	366.21	366.21
8005024	633208000790	366.21	366.21
8005025	633208000800	366.21	366.21
8005026	633208000810	366.21	366.21
8005027	633208000820	366.21	366.21
8005028	633208000830	366.21	366.21
8005029	633208000840	366.21	366.21
8005030	633208000850	366.21	366.21
8005031	633208000860	366.21	366.21
8005032	633208000870	366.21	366.21
8005033	633208000880	366.21	366.21
8005034	633208000890	366.21	366.21
8005035	633208000900	366.21	366.21
8005036	633208000910	366.21	366.21
8005037	633208000920	366.21	366.21
8005038	633208000930	366.21	366.21
8005039	633208000940	366.21	366.21
8005040	633208000950	366.21	366.21
8005041	633208000960	366.21	366.21
8005042	633208000970	366.21	366.21
8005043	633208000980	366.21	366.21
8005044	633208000990	366.21	366.21
8005045	633208001000	366.21	366.21
8005046	633208001010	366.21	366.21
8005047	633208001020	366.21	366.21
8005048	633208001030	366.21	366.21
8005049	633208001040	366.21	366.21
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8024377	633210002720	366.21	366.21
8024378	633210002730	366.21	366.21
8024379	633210002740	366.21	366.21
8024380	633210002750	366.21	366.21

Gross	199,218.24
Fee	8,964.82
Net	190,253.42

direct bill 98,970.58

Total Net 289,224.00

Budget	289,224.00
Variance	-



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# **Pioneer Community Development District**

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

**RESOLUTION 2025-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE PIONEER COMMUNITY DEVELOPMENT DISTRICT  
ADOPTING THE ANNUAL MEETING SCHEDULE FOR  
FISCAL YEAR 2025-2026**

**WHEREAS**, the Pioneer Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 2004-423, Laws of Florida; and

**WHEREAS**, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

**WHEREAS**, the Board has proposed the Fiscal Year 2025-2026 annual meeting schedule as attached in **Exhibit A**.

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

1. The Fiscal Year 2025-2026 annual public meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and will be published in accordance with the requirements of Florida law.
2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 22nd DAY OF JULY 2025.**

**ATTEST:**

**PIONEER COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

**EXHIBIT "A"**

**BOARD OF SUPERVISORS MEETING DATES  
PIONEER COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025-2026**

October 19, 2025

January \_\_, 2026

April 20, 2026

July 20, 2026

All meetings will convene at 11:30 a.m. at 2379 Beville Road, Daytona Beach, FL 32119



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# **Pioneer Community Development District**

**Letter from the Supervisor of Elections,  
Volusia County**



*Lisa Lewis*  
*Supervisor of Elections*  
*County of Volusia*

April 15, 2025

Ms. Venessa Ripoll  
District Manager  
PFM Group Consulting, LLC  
3501 Quadrangle Boulevard, Ste 270  
Orlando, Florida 32817

Re: Pioneer CDD

Dear Ms. Ripoli:

Please accept this letter regarding the number of registered voters within the boundaries of Pioneer Community Development District in accordance with Senate Bill 1184, enacted June 23, 2004. There are **546** registered voters in this district as of April 15, 2025.

In 2024, no one qualified for the seats. **Which seats will be on the ballot this year?** I want to make sure our office has provided the information needed for a person to seek the position.

Please feel free to contact my office should you have questions.

Regards,

Lisa Lewis  
Supervisor of Elections



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# **Pioneer Community Development District**

**Ratification of Payment Authorizations  
Nos. 160 – 187**

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 160  
10/4/2024

Item No.	Payee	Invoice #	FY 2024	FY 2025
1	<b>FPL (paid online)</b>			
	6282 S WILLIAMSON BLVD # IRR; 09/04/24-10/02/24	Acct. 17765-73188	\$ 32.60	
	6401 S WILLIAMSON BLVD # GATE; 09/04/24-10/02/24	Acct. 33405-24390	\$ 36.19	
	6282 S WILLIAMSON BLVD # PMP; 09/04/24-10/02/24	Acct. 85107-09515	\$ 86.23	
2	<b>VGlobalTech</b>			
	Quarter 3 ADA Audit	6599	\$ 300.00	
	Monthly Website Fee: October 2024	6654		\$ 110.00
Subtotal			\$ 455.02	\$ 110.00
<b>TOTAL</b>			<b>\$565.02</b>	

*Venessa Ripoll*

Secretary / Assistant Secretary

*Kelly 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. 161  
10/11/2024

Item No.	Payee	Invoice #	FY 2024	FY 2025
1	<b>PFM Group Consulting</b>			
	Tax Roll Preparation/Remittance: FY 2025	132952		\$ 5,000.00
	District Management Fee: October 2024	DM-10-2024-45		\$ 1,375.00
2	<b>VerdeGo</b>			
	Landscaping Maintenance: September 2024	17810	\$ 14,815.87	
Subtotal			\$ 14,815.87	\$ 6,375.00
<b>TOTAL</b>			<b>\$21,190.87</b>	

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kenneth White*

Chairman / Vice Chairman

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**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 162

10/18/2024

Item No.	Payee	Invoice #	FY 2024	FY 2025
1	<b>City of Port Orange (paid online)</b>			
	6258 S Williamson Blvd; 09/03/24-10/03/24	Acct. 169455-27281	\$ 168.75	
	6282 S Williamson Blvd; 09/03/24-10/03/24	Acct. 169455-40265	\$ 334.48	
2	<b>FloridaCommerce (paid online)</b>			
	FY 2025 Special District Fee	90947		\$ 175.00
Subtotal			\$ 503.23	\$ 175.00
<b>TOTAL</b>			<b>\$678.23</b>	

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kelley White*

Chairman / Vice Chairman

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(407) 723-5900

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 163  
11/11/2024

Item No.	Payee	Invoice #	FY 2024	FY 2025
1	<b>VerdeGo</b> Landscaping Maintenance: October 2024	18377		\$ 14,815.86
Subtotal			\$ -	\$ 14,815.86
<b>TOTAL</b>			<b>\$14,815.86</b>	

*Vivian Carvalho*  
\_\_\_\_\_  
Secretary / Assistant Secretary

*Kerry White*  
\_\_\_\_\_  
Chairman / Vice Chairman

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**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 164  
11/8/2024

Item No.	Payee	Invoice #	FY 2024	FY 2025
1	<b>PFM Group Consulting</b> District Management Fee: November 2024	DM-11-2024-45		\$ 1,375.00
2	<b>VGlobalTech</b> Monthly Website Fee: November 2024	6733		\$ 110.00
Subtotal			\$ -	\$ 1,485.00
<b>TOTAL</b>				<b>\$1,485.00</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kerry White*

Chairman / Vice Chairman

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**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 165  
11/15/2024

Item No.	Payee	Invoice #	FY 2024	FY 2025
1	<b>FPL (paid online)</b>			
	6282 S WILLIAMSON BLVD # IRR; 10/02/24-11/02/24	Acct. 17765-73188	\$	32.67
	6401 S WILLIAMSON BLVD # GATE; 10/02/24-11/02/24	Acct. 33405-24390	\$	50.47
	6282 S WILLIAMSON BLVD # PMP; 10/02/24-11/02/24	Acct. 85107-09515	\$	214.73
Subtotal			\$ -	\$ 297.87
<b>TOTAL</b>			<b>\$297.87</b>	

*Vivian Carvalho*

Secretary / Assistant Secretary

*Keeley White*

Chairman / Vice Chairman

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

Payment Authorization No. 166

11/22/2024

Item No.	Payee	Invoice #	FY 2024	FY 2025
1	<b>City of Port Orange (paid online)</b>			
	6258 S Williamson Blvd; 10/03/24-11/03/24	Acct. 169455-27281		\$ 171.79
	6282 S Williamson Blvd; 10/03/24-11/03/24	Acct. 169455-40265		\$ 334.48
2	<b>Gannett Florida LocalIQ</b>			
	Legal Advertising on 10/04/24 (Ad: 10637144)	6747297		\$ 200.88
Subtotal			\$ -	\$ 707.15
<b>TOTAL</b>				<b>\$707.15</b>

*Venessa Ripoll*

Secretary / Assistant Secretary

*Kerry White*

Chairman / Vice Chairman

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c/o PFM Group Consulting, LLC  
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Orlando, FL 32817-8329  
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**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 167

12/6/2024

Item No.	Payee	Invoice #	FY 2025
1	<b>FPL (paid online)</b>		
	6282 S WILLIAMSON BLVD # IRR; 11/02/24-12/03/24	Acct. 17765-73188	\$ 32.72
	6401 S WILLIAMSON BLVD # GATE; 11/02/24-12/03/24	Acct. 33405-24390	\$ 80.05
	6282 S WILLIAMSON BLVD # PMP; 11/02/24-12/03/24	Acct. 85107-09515	\$ 262.51
2	<b>VerdeGo</b>		
	Irrigation Mainline Repair	19008	\$ 407.75
<b>TOTAL</b>			<b>\$ 783.03</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Keeley White*

Chairman / Vice Chairman

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(407) 723-5900

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 168

12/13/2024

Item No.	Payee	Invoice #	FY 2025
1	<b>City of Port Orange (paid online)</b>		
	6258 S Williamson Blvd; 11/03/24-12/03/24	Acct. 169455-27281	\$ 174.82
	6282 S Williamson Blvd; 11/03/24-12/03/24	Acct. 169455-40265	\$ 334.48
2	<b>PFM Group Consulting</b>		
	District Management Fee: December 2024	DM-12-2024-47	\$ 1,375.00
	Postage: November 2024	OE-EXP-12-2024-23	\$ 0.69
<b>TOTAL</b>			<b>\$ 1,884.99</b>

*Venessa Ripoll*

Secretary / Assistant Secretary

*Kelley White*

Chairman / Vice Chairman

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

Payment Authorization No. 169

12/20/2024

Item No.	Payee	Invoice #	FY 2025
1	Graphic Sign Design of Central Florida Signage - No Trespassing	14485	\$ 250.00
<b>TOTAL</b>			<b>\$ 250.00</b>

*Venessa Ripoll*

Secretary / Assistant Secretary

*Keely White*

Chairman / Vice Chairman

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

Payment Authorization No. 170  
1/3/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>VGlobalTech</b>		
	Quarter 4 ADA Audit	6832	\$ 300.00
	Monthly Website Fee: December 2024	6853	\$ 110.00
<b>TOTAL</b>			<b>\$ 410.00</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kesley White*

Chairman / Vice Chairman

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

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**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 171

1/10/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>FPL (paid online)</b>		
	6282 S WILLIAMSON BLVD # IRR; 12/03/24-01/03/25	Acct. 17765-73188	\$ 33.94
	6401 S WILLIAMSON BLVD # GATE; 12/03/24-01/03/25	Acct. 33405-24390	\$ 74.52
	6282 S WILLIAMSON BLVD # PMP; 12/03/24-01/03/25	Acct. 85107-09515	\$ 50.10
2	<b>VerdeGo</b> Landscaping Maintenance: December 2024	19496	\$ 15,260.34
3	<b>VGlobalTech</b> Monthly Website Fee: January 2025	6940	\$ 110.00
<b>TOTAL</b>			<b>\$ 15,528.90</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kelley White*

Chairman / Vice Chairman

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

Payment Authorization No. 172  
1/17/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>AAA Fence</b> Chain Link Fence - Ponds 1-3	42857	\$ 8,870.00
2	<b>VerdeGo</b> Landscaping Maintenance: November 2024	18970	\$ 15,260.35
<b>TOTAL</b>			<b>\$ 24,130.35</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

*Keeey White*  
Chairman / Vice Chairman

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

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 173  
1/24/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>City of Port Orange (paid online)</b>		
	6258 S Williamson Blvd; 12/03/24-01/04/25	Acct. 169455-27281	\$ 174.34
	6282 S Williamson Blvd; 12/03/24-01/04/25	Acct. 169455-40265	\$ 348.69
2	<b>VerdeGo</b>		
	Landscaping Maintenance: January 2025	19955	\$ 15,260.35
<b>TOTAL</b>			<b>\$ 15,783.38</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

*Kacey White*  
Chairman / Vice 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. 174

2/7/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>FPL (paid online)</b>		
	6282 S WILLIAMSON BLVD # IRR; 01/03/25-02/04/25	Acct. 17765-73188	\$ 33.93
	6401 S WILLIAMSON BLVD # GATE; 01/03/25-02/04/25	Acct. 33405-24390	\$ 91.21
	6282 S WILLIAMSON BLVD # PMP; 01/03/25-02/04/25	Acct. 85107-09515	\$ 50.43
2	<b>Grau and Associates</b> Audit FYE 09/30/2024	26854	\$ 3,800.00
3	<b>PFM Group Consulting</b> District Management Fee: January 2025	DM-01-2025-48	\$ 1,375.00
4	<b>VGlobalTech</b> Monthly Website Fee: February 2025	7016	\$ 110.00
<b>TOTAL</b>			<b>\$ 5,460.57</b>

*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. 175**

2/14/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>City of Port Orange (paid online)</b>		
	6258 S Williamson Blvd; 01/04/25-02/03/25	Acct. 169455-27281	\$ 174.34
	6282 S Williamson Blvd; 01/04/25-02/03/25	Acct. 169455-40265	\$ 348.69
<b>TOTAL</b>			<b>\$ 523.03</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kelsey White*

Chairman / Vice Chairman

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

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 176

2/28/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>PFM Group Consulting</b> District Management Fee: February 2025	DM-02-2025-49	\$ 1,375.00
2	<b>VerdeGo</b> Landscaping Maintenance: February 2025	20393	\$ 15,260.34
<b>TOTAL</b>			<b>\$ 16,635.34</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kelley 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**

Payment Authorization No. 177  
3/14/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>City of Port Orange (paid online)</b>		
	6258 S Williamson Blvd; 02/03/25-03/03/25	Acct. 169455-27281	\$ 177.51
	6282 S Williamson Blvd; 02/03/25-03/03/25	Acct. 169455-40265	\$ 348.69
2	<b>FPL (paid online)</b>		
	6282 S WILLIAMSON BLVD # IRR; 02/04/25-03/04/25	Acct. 17765-73188	\$ 33.58
	6401 S WILLIAMSON BLVD # GATE; 02/04/25-03/04/25	Acct. 33405-24390	\$ 77.50
	6282 S WILLIAMSON BLVD # PMP; 02/04/25-03/04/25	Acct. 85107-09515	\$ 115.49
3	<b>PFM Group Consulting</b> District Management Fee: March 2025	DM-03-2025-49	\$ 1,375.00
4	<b>VGlobalTech</b> Monthly Website Fee: March 2025	7094	\$ 110.00
<b>TOTAL</b>			<b>\$ 2,237.77</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

*Kelley 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**

Payment Authorization No. 178  
3/21/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>VerdeGo</b> Landscaping Maintenance: March 2025	20969	\$ 15,260.35
<b>TOTAL</b>			<b>\$ 15,260.35</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

*Keeey White*  
Chairman / Vice Chairman

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

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 179  
4/4/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>FPL</b>		
	6282 S WILLIAMSON BLVD # IRR; 03/04/25-04/02/25	Acct. 17765-73188	\$ 32.86
	6401 S WILLIAMSON BLVD # GATE; 03/04/25-04/02/25	Acct. 33405-24390	\$ 93.07
	6282 S WILLIAMSON BLVD # PMP; 03/04/25-04/02/25	Acct. 85107-09515	\$ 498.21
2	<b>VerdeGo</b>		
	Irrigation Inspection Repairs: March 2025	21033	\$ 1,537.09
	Irrigation/Broken Pipe Repairs	21211	\$ 2,144.43
3	<b>VGlobalTech</b>		
	Quarter 1 ADA Audit	7160	\$ 300.00
	Monthly Website Fee: April 2025	7218	\$ 110.00
<b>TOTAL</b>			<b>\$ 4,715.66</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kelly White*

Chairman / Vice Chairman

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

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 180

4/18/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>City of Port Orange</b> 6258 S Williamson Blvd; 03/03/25-04/03/25 6282 S Williamson Blvd; 03/03/25-04/03/25	Acct. 169455-27281 Acct. 169455-40265	\$ 201.00 \$ 348.69
2	<b>Kutak Rock</b> General Counsel Through 02/28/2025	3550233	\$ 320.00
3	<b>PFM Group Consulting</b> FedEx: March 2025	OE-EXP-04-2025-22	\$ 6.12
<b>TOTAL</b>			<b>\$ 875.81</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kenny White*

Chairman / Vice Chairman

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**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 181

5/2/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>PFM Group Consulting</b> District Management Fee: April 2025	DM-04-2025-49	\$ 1,375.00
2	<b>VerdeGo</b> Landscaping Maintenance: April 2025	21534	\$ 15,260.34
3	<b>VGlobalTech</b> Monthly Website Fee: May 2025	7292	\$ 110.00
<b>TOTAL</b>			<b>\$ 16,745.34</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

*Kelley White*  
Chairman / Vice Chairman

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3501 Quadrangle Blvd. Ste. 270  
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(407) 723-5900

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 182

5/9/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>FPL</b>		
	6282 S WILLIAMSON BLVD # IRR; 04/02/25-05/02/25	Acct. 17765-73188	\$ 32.93
	6401 S WILLIAMSON BLVD # GATE; 04/02/25-05/02/25	Acct. 33405-24390	\$ 111.29
	6282 S WILLIAMSON BLVD # PMP; 04/02/25-05/02/25	Acct. 85107-09515	\$ 734.87
<b>TOTAL</b>			<b>\$ 879.09</b>

*Vivian Carvalho*

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. 183  
5/16/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>City of Port Orange</b>		
	6258 S Williamson Blvd; 04/03/25-05/03/25	Acct. 169455-27281	\$ 198.89
	6282 S Williamson Blvd; 04/03/25-05/03/25	Acct. 169455-40265	\$ 348.69
2	<b>Gannett Florida LocalIQ</b>		
	Legal Advertising on 04/14/25 (Ad: 11119071)	7091574	\$ 264.16
3	<b>PFM Group Consulting</b>		
	District Management Fee: May 2025	DM-05-2025-49	\$ 1,375.00
	Postage: April 2025	OE-EXP-05-2025-45	\$ 0.69
4	<b>VerdeGo Landscape</b>		
	Mulch Installation - South Williamson Medians	22081	\$ 21,250.00
<b>TOTAL</b>			<b>\$ 23,437.43</b>

*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. 184  
5/23/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>VerdeGo Landscape</b>		
	Irrigation Backflow Repair	22128	\$ 1,210.85
	Landscaping Maintenance: May 2025	22144	\$ 15,260.35
	Irrigation Mainline Repair	22182	\$ 997.70
<b>TOTAL</b>			<b>\$ 17,468.90</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

*Kerry White*  
Chairman / Vice Chairman

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**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization No. 185**

6/6/2025

Item No.	Payee	Invoice #	FY 2025
<b>1</b>	<b>FPL</b>		
	6282 S WILLIAMSON BLVD # IRR; 05/02/25-06/03/25	Acct. 17765-73188	\$ 32.93
	6401 S WILLIAMSON BLVD # GATE; 05/02/25-06/03/25	Acct. 33405-24390	\$ 64.58
	6282 S WILLIAMSON BLVD # PMP; 05/02/25-06/03/25	Acct. 85107-09515	\$ 408.22
<b>2</b>	<b>PFM Group Consulting</b>		
	District Management Fee: June 2025	DM-06-2025-50	\$ 1,375.00
	FedEx: May 2025	OE-EXP-06-2025-28	\$ 21.87
<b>3</b>	<b>VerdeGo Landscape</b>		
	Irrigation Inspection Repairs: May 2025	22484	\$ 80.10
<b>4</b>	<b>VGlobalTech</b>		
	Monthly Website Fee: June 2025	7373	\$ 110.00
<b>TOTAL</b>			<b>\$ 2,092.70</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairman / Vice Chairman

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

**PIONEER  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 186  
6/13/2025

Item No.	Payee	Invoice #	FY 2025
1	<b>City of Port Orange</b>		
	6258 S Williamson Blvd; 05/03/25-06/03/25	Acct. 169455-27281	\$ 186.48
	6282 S Williamson Blvd; 05/03/25-06/03/25	Acct. 169455-40265	\$ 348.69
<b>TOTAL</b>			<b>\$ 535.17</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Keeny 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. 187  
6/20/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
22656	VerdeGo (PIONER)	06/12/2025	Pioneer Community Development District	192.00
22671	VerdeGo (PIONER)	06/16/2025	Pioneer Community Development District	15,260.34
<b>Total:</b>				<b>15,452.34</b>

*Venessa Ripoll*  
\_\_\_\_\_  
Secretary / Assistant Secretary

*Kenny White*  
\_\_\_\_\_  
Chairman / Vice Chairman





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# **Pioneer Community Development District**

## **Review of District Financial Statements**



# Pioneer CDD

## June 2025 Financial Package

June 30, 2025

**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 6/30/2025

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<b><u>Assets</u></b>					
<b><u>Current Assets</u></b>					
General Checking Renasant	\$347,991.16				\$347,991.16
Assessments Receivable	31,886.90				31,886.90
Due From Other Funds			\$181,805.00		181,805.00
Total Current Assets	<u>\$379,878.06</u>	<u>\$0.00</u>	<u>\$181,805.00</u>	<u>\$0.00</u>	<u>\$561,683.06</u>
<b>Total Assets</b>	<b><u>\$379,878.06</u></b>	<b><u>\$0.00</u></b>	<b><u>\$181,805.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$561,683.06</u></b>
<b><u>Liabilities and Net Assets</u></b>					
<b><u>Current Liabilities</u></b>					
Accounts Payable	\$18,920.74				\$18,920.74
Due To Other Funds	181,805.00				181,805.00
Deferred Revenue	31,886.90				31,886.90
Accounts Payable			\$196,121.00		196,121.00
Total Current Liabilities	<u>\$232,612.64</u>	<u>\$0.00</u>	<u>\$196,121.00</u>	<u>\$0.00</u>	<u>\$428,733.64</u>
<b>Total Liabilities</b>	<b><u>\$232,612.64</u></b>	<b><u>\$0.00</u></b>	<b><u>\$196,121.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$428,733.64</u></b>
<b><u>Net Assets</u></b>					
Net Assets, Unrestricted	\$3,371,063.31				\$3,371,063.31
Net Assets - General Government	(3,170,169.51)				(3,170,169.51)
Current Year Net Assets - General Government	(53,628.38)				(53,628.38)
Net Assets, Unrestricted			(\$14,316.00)		(14,316.00)
<b>Total Net Assets</b>	<b><u>\$147,265.42</u></b>	<b><u>\$0.00</u></b>	<b><u>(\$14,316.00)</u></b>	<b><u>\$0.00</u></b>	<b><u>\$132,949.42</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$379,878.06</u></b>	<b><u>\$0.00</u></b>	<b><u>\$181,805.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$561,683.06</u></b>



**Pioneer Community Development District**  
Statement of Activities  
As of 6/30/2025

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<b><u>Revenues</u></b>					
On-Roll Assessments	\$61,581.10				\$61,581.10
Off-Roll Assessments	95,757.00				95,757.00
Other Miscellaneous Revenues	5,383.95				5,383.95
Total Revenues	<u>\$162,722.05</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$162,722.05</u>
<b><u>Expenses</u></b>					
Public Officials' Insurance	\$3,403.00				\$3,403.00
District Management	12,375.00				12,375.00
District Counsel	320.00				320.00
Assessment Administration	5,000.00				5,000.00
Audit	3,800.00				3,800.00
Legal Advertising	465.04				465.04
Miscellaneous Office & Admin	29.37				29.37
Web Site Maintenance	1,590.00				1,590.00
Dues, Licenses, and Fees	175.00				175.00
Electric	3,242.81				3,242.81
Water- Reclaimed	4,220.27				4,220.27
General Insurance	4,423.00				4,423.00
Landscaping Maintenance & Material	146,936.94				146,936.94
Contingency	9,120.00				9,120.00
Mulch	21,250.00				21,250.00
Total Expenses	<u>\$216,350.43</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$216,350.43</u>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>					
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>
<b>Change In Net Assets</b>	(\$53,628.38)	\$0.00	\$0.00	\$0.00	(\$53,628.38)
<b>Net Assets At Beginning Of Year</b>	<u>\$200,893.80</u>	<u>\$0.00</u>	<u>(\$14,316.00)</u>	<u>\$0.00</u>	<u>\$186,577.80</u>
<b>Net Assets At End Of Year</b>	<u><u>\$147,265.42</u></u>	<u><u>\$0.00</u></u>	<u><u>(\$14,316.00)</u></u>	<u><u>\$0.00</u></u>	<u><u>\$132,949.42</u></u>



**Pioneer Community Development District**  
Budget to Actual  
For the Period Ending 6/30/2025

	Year to Date			FY 2025 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
<b><u>Revenues</u></b>					
On Roll Assessments	\$ 61,581.10	\$ 46,161.75	\$ 15,419.35	\$ 61,549.00	100.05%
Off Roll Assessments	95,757.00	95,757.00	-	127,676.00	75.00%
Carry Forward	-	75,000.00	(75,000.00)	100,000.00	0.00%
<b>Net Revenues</b>	<b>\$ 157,338.10</b>	<b>\$ 216,918.75</b>	<b>\$ (59,580.65)</b>	<b>\$ 289,225.00</b>	<b>54.40%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
Public Official Insurance	\$ 3,403.00	\$ 2,699.40	\$ 703.60	\$ 3,599.20	94.55%
District Management	12,375.00	12,375.00	-	16,500.00	75.00%
Engineering	-	3,750.00	(3,750.00)	5,000.00	0.00%
District Counsel	320.00	3,750.00	(3,430.00)	5,000.00	6.40%
Audit	3,800.00	3,000.00	800.00	4,000.00	95.00%
Assessment Administration	5,000.00	3,750.00	1,250.00	5,000.00	100.00%
Legal Advertising	465.04	1,875.00	(1,409.96)	2,500.00	18.60%
Bank Fees	-	375.00	(375.00)	500.00	0.00%
Office Misc(Travel, postage, supplies, copies, etc.)	29.37	562.50	(533.13)	750.00	3.92%
Electric	3,242.81	1,275.00	1,967.81	1,700.00	190.75%
Landscape Maintenance - Boulevard	146,936.94	137,872.50	9,064.44	183,830.00	79.93%
Mulch	21,250.00	22,233.00	(983.00)	29,644.00	71.68%
Web Site Maintenance	1,590.00	1,890.00	(300.00)	2,520.00	63.10%
Dues, Licenses, and Fees	175.00	131.25	43.75	175.00	100.00%
O&M Contingency	9,120.00	13,371.38	(4,251.38)	17,828.50	51.15%
Water- Reclaimed	4,220.27	4,500.00	(279.73)	6,000.00	70.34%
General Insurance	4,423.00	3,508.73	914.28	4,678.30	94.54%
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 216,350.43</b>	<b>\$ 216,918.75</b>	<b>\$ (568.32)</b>	<b>\$ 289,225.00</b>	<b>74.80%</b>
<b>Total Expenses</b>	<b>\$ 216,350.43</b>	<b>\$ 216,918.75</b>	<b>\$ (568.32)</b>	<b>\$ 289,225.00</b>	
<b><u>Other Income (Expense)</u></b>					
Interest Income	\$ -	\$ -	\$ -	\$ -	
Other Miscellaneous Revenues	\$ 5,383.95	\$ -	\$ 5,383.95	\$ -	
<b>Total Other Income (Expense)</b>	<b>\$ 5,383.95</b>	<b>\$ -</b>	<b>\$ 5,383.95</b>	<b>\$ -</b>	
<b>Net Income (Loss)</b>	<b>\$ (53,628.38)</b>	<b>\$ -</b>	<b>\$ (53,628.38)</b>	<b>\$ -</b>	